Town of Ipswich
2020 Annual Budget

July 1, 2019 - June 30, 2020

Ipswich
Massachusetts
Bridging History

Town Manager
Anthony Marino

Finance Director
Sarah Johnson

Select Board
Nishan D. Mootafian, Chair
William M. Craft
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Reader's Guide

The purpose of this document is to communicate the Town of Ipswich's fiscal year (FY) 2020 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Message should assist the reader in understanding the major aspects of the budget.

Document Organization
This budget document describes how the Town attempts to identify the community's needs for public services and the strategies by which it tries to meet those needs. We have organized this document so that the readers can obtain essential information in a quick, accessible, and digestible format. For those who wish to inquire in greater depth, we have provided greater detail.

Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget to those balances.

The Expenditure Budget Summary section contains information about the various funds at the department level, including the budget appropriation for all Town departments.

The Town Departments section should help you identify by department the following:

- mission statements
- goals and objectives
- accomplishments
- funded positions comparison for three years
- fiscal plan

The Capital Improvements sections include information on capital projects and their financing methods.

Finally, the Appendices include supplemental data for the budget document. Included in the section are items such as Reserves, Fund Descriptions and Balances, position summary, statistics, table of abbreviations, and a glossary of terms.

How to Read Financial Data
Most data within this document is presented in fiscal year terms. The Town of Ipswich operates on a fiscal year that runs July 1 through June 30. Therefore, FY2020 is the period from July 1, 2019, through June 30, 2020. All information is presented using a three-year comparison, that includes FY17 actual revenues and expenditures and FY18 and FY19 budgeted revenues and expenditures. Anyone interested in obtaining additional information concerning the Town of Ipswich's Budget is encouraged to contact the Finance Director's Office at (978) 356-6601 x 1006 or visit the Town's website at http://www.ipwichma.gov/ .

Introduction

Town Manager's Budget Message

Town of Ipswich

Office of the Town Manager

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M E M O R A N D U M

TO: Select Board & Finance Committee
FROM: Anthony Marino, Town Manager
DATE: **January 22, 2019**
RE: Fiscal Year 2020 Budget

It is with great pleasure that I submit to you the proposed operating budget for Fiscal Year (FY) 2020 for the Town of Ipswich. This is the first time I have the honor to submit our proposed revenues and expenses as our communities' Town Manager. It has been my honor to work with the Select Board, Finance Committee and all of the department heads to prepare this budget for the Town of Ipswich's consideration.

According to the Ipswich Charter, the Town Manager shall "No later than one hundred (100) days prior to the Annual Town Meeting; the Town Manager shall submit to the Selectmen a careful, detail estimate in writing of the probable expenditures of the Town Government for the ensuing fiscal year…The Town Manager shall also submit a statement showing all revenues received by the Town in the town preceding fiscal years and an estimate of the amount of income from all sources of revenue exclusive of taxes upon property in the ensuing year."

This budget indeed meets these requirements as it is balanced, and, honors the Select Boards theme and mandate of a conservative approach to both revenues and expenses. This budget also continues our commitment to consolidation, maintaining a commitment to resident services, public safety, and public works, all of which fit within the Board's strategic goals and still maintain a commitment to responsible spending.

This budget message is in line with the Select Boards goal to increase transparency and goes well beyond by improving communication with the public. In addition to those required sections, this budget message also looks forward, providing insight into our long-term budget planning, and identifies emerging issues that may impact spending and municipal operations in the coming years.

Therefore, this budget message is separated into four major categories: Revenues, Expenses, Capital Spending, and Long-Term Financial Planning. It represents a collaborative effort of all departments. We are proud to submit this budget as it represents hours of work by all of our department heads and staff members.

REVENUES

The fiscal Year 2020's revenues are forecasted responsibly and conservatively, including local receipts, which are estimated at levels designed to support continuous free cash. Revenue projections are provided in a detailed manner in this budget proposal, including multi-year trending, and an explanation and analysis of each revenue category. Our staff and Department Heads meet annually before the revenue estimates are finalized and review each category and local receipt individually, discussing market trends, past performance, and anticipated activity, making each year's revenue projections both a collaborative effort and produces a true and accurate estimate. Decision makers and the public continue to have a window through which to review, analyze, and question all categories of revenues and local receipts, continuing the practice of providing detail and 'numbers behind the numbers'. This budget is also posted and indexed on the town's website, providing further access to our projected spending of the peoples' resources.

As in past years, our projection for state aid will not increase and is estimated level with this year's actual aid figure. This practice serves to insulate the town and our municipal operations from any fluctuations in the state budget and local aid changes. Recently, Governor Baker committed to increasing local aid by at least 2.7 %. However, our budget projection will remain constant, staying true to our fiscally conservative values.

Overall property tax revenue is projected to increase by the allowable 2 ½ percent in FY20, with an increase in the estimate for new growth, the tax revenue that comes from new construction. The new growth estimate of $324,070 is consistent with the increase in new residential and commercial construction that we have experienced.

Local receipts are projected to remain relatively consistent in most categories; we are level funding automobile excise taxes. These figures are developed in detailed consultation with our department heads and reflect an analysis of industry trends as well as historical performance here in Ipswich. They will continue to be forecast well below actual proceeds, to provide a portion of the cushion that helps create a sustainable annual free cash figure.

This budget captures and fulfills the goals and requirements of the conservative policies of the Select Board for both revenues and expenses. It continues the practice of eschewing free cash as a funding source for the operating budget, an approach that has drawn praise from both our auditor and financial advisor. This practice ensures a balanced budget that is funded with recurring and not one-time revenues and is lauded by analysts and municipal finance professionals alike.

EXPENSES

This budget reflects a commitment to preserve(s) our resident's quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of educational and municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being. It fulfills a core

value of supporting education, public safety, and public works while working toward a balance between fiscal responsibility and fulfillment of the Select Board's strategic goals.

The FY20 budget:

- Continues to work within sustainable revenue sources and is balanced;
- Contains a small increase in legal services spending funded at $135,000 per year. Although demands for legal opinions continue to increase with union contract and regulatory issues, we continue to utilize professional and capable in-house resources to reduce the burden on our legal budget.
- Includes partial funding for a Part-Time Archivist at the Ipswich Public Library, this is a two-pronged initiative as we look to organize and preserve our precious historic documents. The Library Director is looking for new opportunities to have events geared towards Ipswich's history and increase tourism.
- Planning, Conservation, and Building all requested additional administrative staffing, but we could not fund in FY20, I will reassess these departments and see if we can make accommodations with other available resources.
- Includes a four percent (4%) increase for health insurance through MIIA, providing funding for the towns 65% share of the health insurance costs.
- Includes 65 hours to fund a part-time Archivist position for the Historical Commission for a total cost of $975.
- Salary increases for most of the unions and the non-union personnel are calculated at 1.5% for FY20 with a few employees receiving market rate adjustments after a salary review was completed.
- Trash and Recycling has an increase of 5% which was negotiated in our current contract with JRM Hauling and Recycling.
- Annual increases in our health insurance, union contracts, building and vehicle insurances, and retirement and pension funding take up most of our 2.5% tax increase per year. This makes it difficult to honor new requests for staffing, new software and upgrades, and other new initiatives. Moving forward we will look at each department and see if there are any reorganizations that we can put in place to maximize our current staffing levels.

CAPITAL SPENDING

Included in this proposal are the capital requests for FY20, as well as the updated five-year capital plan. Each capital proposal includes a detailed project sheet outlining the specifics of each proposed purchase. This year's capital items are routine operational items and are requested to be funded mostly with free cash, and other available sources such as water use fees.

With the implementation of School Dude and the new facility needs assessment that is we hope to be complete by the late spring, early summer 2019. We will be presenting a new capital plan in FY21 that

will contain more detail about the needs of our town and school buildings and take a holistic approach to our town-wide facility departments and how we fund and implement future replacement and repairs.

Future capital project requests will include roof replacement at the Utilities Building, a new public safety building and new energy efficient heating systems at our schools and town hall. With the anticipation of Ipswich becoming a Green Community we hope to be able to offset some of our HVAC replacement expenses with their competitive grant funding program.

LONG-TERM FINANCIAL PLANNING

The Select Board continues to make long-term financial stability and sustainability a priority. In addition to their updated strategic goals, the Board has made working within the Levy and Proposition 2 ½ a priority and it guides how we decide which budget increases and capital requests are honored.

- Balancing development and costs – With a recent surge of residential housing applications, the pressures of providing roadways, clean water, and other municipal services, including education, will become more acute. It will be important to have a funding and service delivery program and plan to insulate the town from rising service delivery costs; the Town will need to look at ways to reduce water consumption to ensure we have enough water for growth projections;

- Infrastructure – With rising populations, the planning and implementation of infrastructure amenities like roadway and sidewalk repairs, walking trails, and other non-traditional methods of transportation, including expanding bus service, will be a critical planning issue.

- Transparency – The Town's ambitious effort to open its books and provide detailed, accessible information will be rolled out during the next two months utilizing Open Gov. We have been working with this vendor to present our financial information in a clear and concise format that will allow our residents to look at and town expenses on a monthly, and annual basis.

- Health Insurance Costs continue to increase at a national average of 5-10% per year and while Ipswich has been under that percentage over the past few years, we will need to look into more creative, cost-effective plans and engage the MIIA to ensure we are offering health insurance that provides quality coverage through sustainable health plans for our employees.

- The facilities department will require funding for ongoing maintenance and capital projects. Given the current budget obligations and being limited by Proposition 2 ½ we will need to consider other funding options as we move forward to avoid larger emergency expenses if we push the work off to a later date.

CONCLUSION

This budget represents many hours of hard work by several dedicated public servants and volunteers. Many thanks to our department heads, finance staff, and numerous volunteers who collaborated on this important work.

I look forward to detailed and engaging discussions with the Select Board and Finance Committee.

Guide to the FY2020 Budget

Guide to the FY2020 Budget

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Town of Ipswich operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over a period of 7 months each year. Below is a table of the major events that help shape the budget:

November	• Operating & Capital Department budgets requested
December & January	• Department budgets reviewed by Town Manager • Budget review meetings held by Town Manager with departments • Town Manager and Finance Director evaluate project requests from the department for the capital budget. • Debt schedules and financial forecasts are updated to provide context to capital budget and the five year capital improvement plan.
January - February	• Town Manager recommend budget to Select Board and Finance Committee • Operating budgets posted to town website • Capital budget finalized and presented to Select Board
February	• Select Board and Finance Committee review budgets • School Committee prepares FY20 Budget
March - May	• Town Meeting Warrant approved by the Select Board • Budget, Warrant & Annual Town Report posted to the town website • Budget completed and voted by the Finance Committee & School Committee
May	• Annual Town Meeting • Capital & Operating Budgets presented to Town Meeting for approval

November - Departments are provided with their previously submitted five year capital requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager.

December/January - Departmental operating budgets are submitted to the Town Manager. Meetings are held between the Town Manager, Finance Director and Department Heads to discuss the details of the operating budget requests.

The Town Manager and Finance Director receive the compiled information and begin scheduling meetings with the various Department Heads to evaluate the projects for the Capital Budget. The preliminary debt schedules are updated and various financial forecasts are completed in order to provide context to the Capital Budget as well as the five year capital improvement program.

January/February - The Town Manager presents his/her recommended operating budget and financing plan for all departmental budgets to the Select Board. Weekly meetings of the Finance Committee commence to review each department's budget and continue until Town Meeting. These meetings are all open to the public.

Guide to the FY2020 Budget

January/February - The Capital Budget is finalized within the parameters of the established funding target. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Any projects not approved for funding are typically deferred into the next budget year. In January, the proposed capital budget is presented to the Select Board.

February-May - The Finance Committee meets with Department Heads to review their budget and capital requests.

March/April - By the end of April, the Finance Committee and School Committee are ready to vote on the operating budget they will recommend to the Town Meeting.

April –May - The Select Board votes on the items they will recommend to Town Meeting for approval including a vote to approve the "warrant" or agenda of all items to be considered for approval by Town Meeting. This includes the annual operating budget, capital spending requests, and any general bylaw, zoning bylaw changes, or other matters to be considered.

Annual Town Meeting - Ipswich's Annual Town Meeting is held on the second Tuesday in May of each year in accordance with the Ipswich General bylaws. The Town Meeting is the legislative body of the town, and approves all expenditures and bylaw changes. The Town Meeting is presided over by the Moderator, who is elected by the voters of Ipswich and is responsible for the conduct of Town Meeting. The Moderator also appoints several boards and committees, providing a wide and significant impact on the community and its government.

WHAT IS TOWN MEETING?

The legislative body of the Town of Ipswich is an Open Town Meeting comprised of all registered voters, conducted under the leadership of the elected Moderator. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. Approval of most spending requires a simple majority vote in favor, but capital projects, if they involve borrowing, must be approved by a two-thirds majority. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. The procedures for Town Meeting are specified in the Town of Ipswich Charter & General Bylaws.

Guide to the FY2020 Budget

HOW ARE TAXES CALCULATED?

In Ipswich, the tax rate is a function not only of the total revenues to be raised by real estate taxes (Levy Limit), but also levy exclusions.

What is a Levy Limit?
Proposition 2 ½ was enacted in 1980 to limit the reliance on the property tax and give the voters a greater say in approving property tax increases. With inflation and certain costs routinely pushing the cost of government beyond 2 ½ % increases, the legislature provided voters the authority to approve increases greater than 2 ½%, enabling them to consider and determine what kind of community they want and can afford. A general override to Proposition 2 ½ supports the operating budget and requires a majority vote by ballot at the Town Election to pass. Town leaders are mindful of the tax burden and do everything possible to avoid or limit general overrides while maintaining essential services.

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but Ipswich's Annual Tax Levy cannot exceed the Levy Ceiling.

2. The levy limit for a particular year is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

Ipswich's Annual Tax Levy = Levy Limit + Exclusions
The Levy Limit = Prior Year Levy Limit + 2.5%
+ (voter approved override) + New Growth

New Growth includes the additional property tax from new construction and additions to properties, exempt real property returned to the tax roll, and new personal property. In Ipswich, we do estimate New Growth for the upcoming year, very conservatively.

This then becomes the base for calculating the levy limit for the next year. The Town's actual levy can be any amount up to the limit. If in one year, the levy is below the limit, the levy increase in the following year could not exceed 2.5%. The difference between the levy and the levy limit is called the excess levy capacity.

What are Exclusions?
Taxpayers may vote to fund debt for projects and choose to exclude these payments from the calculation of the levy limit and, therefore, from the base upon which the levy limit is calculated for future years. Unlike overrides, these Debt Exclusions or Capital Exclusions are temporary increases to the tax levy, lasting the life of the debt or the duration of the capital project. Exclusions require a majority vote on the ballot and may increase the levy above the levy ceiling.

Community Profile

Community Profile

Governmental Structure

The government of Ipswich consists of an elected five-member Select Board, a Town Manager, numerous departments, an open town meeting, and many boards and commissions. Except for the School Committee, which is an elected body, all board and commission members are appointed. The Town Manager, who is appointed by the Select Board, is responsible for the overall operation of the town, and has appointment authority for most of the town staff (excluding schools) and most of the boards and commissions. The remainder are appointed by the Select Board and/or the Town Moderator, except for the constable, moderator, School Committee, and the Ipswich Housing Authority, which are elected by registered voter residents.

Town Meeting typically meets twice per year: the Annual Town Meeting in May, and the Special Town Meeting in October. The Town Meeting has a quorum of 200 registered voter residents.

Responsibility for the educational needs of Ipswich children rests with the elected School Committee. Day-to-day operational responsibility is delegated to the School Superintendent. Ipswich maintains an excellent school system, which ranks high in both state and national levels. On average, 92 percent of graduates from the Ipswich High School pursue a college degree.

Private Sector

There are approximately 450 commercial and professional establishments in Ipswich, many of which are small businesses.

Ipswich's primary commercial areas are: the town center; the commercial areas on Route 133/1A north of the Ipswich Middle/High School and east and north of the Route 133/1A intersection; and along Route 1 near its intersection with Linebrook Road. Its primary industrial areas are located near the town center: one along Mitchell Road north of High Street, and the other consisting of the Ipswich Business Park off Hayward Street. The town center is home to most of the town's institutional uses, many of its retail stores and restaurants, and its largest employer, EBSCO Information Services.

As illustrated by the **Largest Employers** table on page 3, Ipswich has several businesses besides EBSCO with significant work forces. One of them, New England Biolabs, is a successful bio-tech company that established its headquarters in a residential area pursuant to the Town's Great Estate Preservation Development zoning. Over the past couple of decades, Ipswich has developed a food and spirits niche, featuring numerous restaurants, two breweries, and two distilleries.

Community Statistics

Incorporated: 1634

Land Area: 33 Square Miles

Population (estimated): 13,995
Source: US Census Bureau, 2017

FY19 Tax Rate per Thousand: $14.09

FY19 Avg. Assessed Single-Family Home Value: $542,308

FY2019 Avg. Single Family Tax Bill: $7,641

County: Essex

Public Roads: 96 miles

Workforce: 7,343 workers*
Source: 2017 American Community Survey
**Includes individuals seeking employment*

Form of Government: Town Manager, Five-Member Select Board, Open Town Meeting

Community Profile

Geography and Demographics

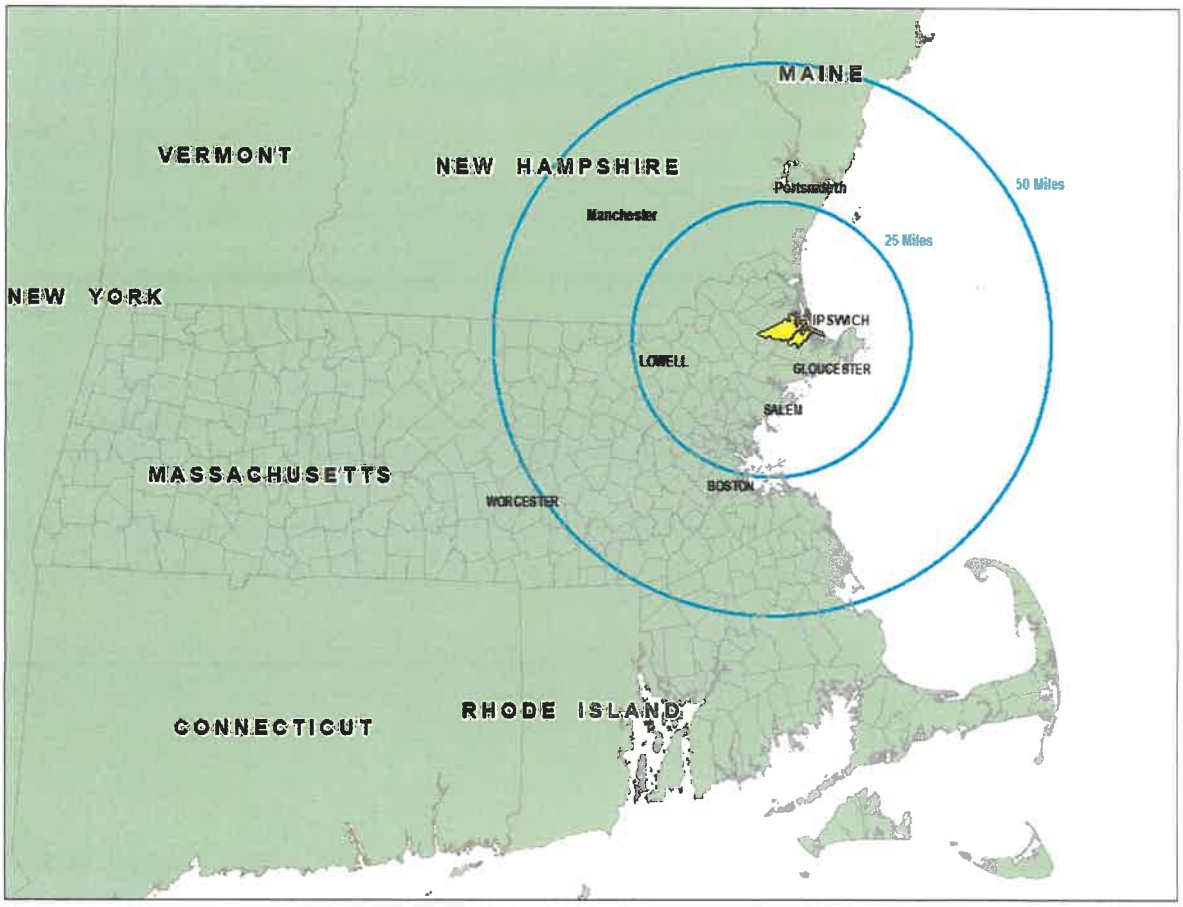
The town of Ipswich is a coastal community with approximately 33 square miles of land area, of which one-third is salt marsh. Located on the North Shore of Massachusetts about 30 miles northeast of Boston, Ipswich is within an hour's drive of Boston, Lowell, and southern New Hampshire and Maine. Located on the Newburyport-Rockport commuter rail line, the commuter station in downtown Ipswich provides frequent service to Boston and other points south, and Newburyport to the north.

Ipswich's population has grown slowly but steadily over the past 40 years. Ipswich was comprised of 11,128 residents in 1980; its estimated population in 2019 is 13,995. This represents a population increase of 26% over the time period, at an average annual increase of 0.67%. Twenty percent of Ipswich residents are under the age of 19, 58% are between the ages of 19 and 64, and 22% are 65 years of age or older.

The median income of Ipswich is $80,829 for a household and $105,371 for a family.

Sources: U.S. Census; 2013-2017 American Community Survey 5-Year Estimates

Ipswich in the Region



Employment and Payrolls

The following table lists the major categories of employment, as well as income, in 2005, 2010, and 2017. The predominant business sector is the service industry, providing 75% of all employment in 2017, with the goods producing sector providing the other 25%. The largest employers in Ipswich are in manufacturing (19%), trade, transportation & utilities (12%), and education & health services (12%).

Industry		**Average Number of Employees**		
Year		2005	2010	2017
Total Goods producing		***1257***	***1276***	***1477***
Selected goods producing employment	Natural resources and mining (including agriculture)	117	75	64
	Construction	312	278	265
	Manufacturing	828	923	1116
Total Service Providing		***2887***	***3710***	***4466***
Selected service providing employment	Trade, transportation and utilities	695	1421	730
	Financial activities	165	147	142
	Professional and business services	221	224	446
	Education and health services	737	701	726
	Leisure and hospitality	550	622	587
Total Average Monthly Employment		**4144**	**4986**	**5943**

Number of Establishments	435	446	450
Average Weekly Wages	$846	$1,056	$1,298
Average Annual Wage*	$43,992	$54,921	$67,496

*Average Annual Wage is the Average Weekly Wage multiplied by 52.
Source: Mass Employment and Wages (ES-202)

Largest Employers

Name	Product/Function	Approx. Number of Employees
EBSCO Information Services	Information Services	1,015
New England Biolabs	Research	350
Town of Ipswich	Municipal government	150
Ipswich Shellfish Company	Shellfish	125
Weir Valve	Manufacturer	110
Shaw's Supermarket	Retailer	80

Community Profile

Budget Comparison

	Fiscal 2017	Fiscal 2018	Fiscal 2019
General Government	$1,609,929	$ 1,643,430	$1,706,696
Planning & Community Development	$ 542,894	$ 557,236	$ 560,988
Public Safety	$4,747,172	$ 5,048,356	$5,377,131
Public Works	$4,200,399	$ 4,303,025	$4,471,831
Community & Cultural Services	$1,391,651	$ 1,479,526	$1,477,867
Benefits & Other	$4,811,551	$ 4,962,606	$5,439,527[1]
Water Department	$3,424,769	$ 3,682,323	$3,518,027
Wastewater Department	$2,384,104	$ 2,566,992	$2,556,690
Recycling	-	$ 40,880	$ 998,323[2]
Total Expenditures	**$23,112,469**	**$24,284,374**	**$26,107,080 (budgeted)**

1. Includes debt costs.
2. Includes sanitation and solid waste costs.

Revenues

Property Taxes

Property taxes are a major source of revenue for the Town. The total amount levied is subject to certain limits prescribed by law.

State Aid Distributions

In addition to grants for specified capital purposes (some of which are payable over the life of the bonds issued for the projects), the Commonwealth provides financial assistance to cities and towns for operating expenses. Payments to cities and towns are derived primarily from a percentage of the State's personal income, sales and use, and corporate excise tax receipts, together with the net receipts from the State Lottery. A municipality's state aid entitlement is based on a number of different formulas, of which the "schools" and "lottery" formulas are the most important.

Community Profile

History

The town of Ipswich was founded on land originally inhabited by Native American tribes, who called the area "Agawam." Agawam was colonized in 1633, when a group led by John Winthrop Jr. established the settlement and named it Ipswich in honor of the merchants of Ipswich, England, financial supporters of the Bay Colony. The banks of the Ipswich River provided an ideal location for establishing a new community. The settlers enjoyed the advantages of fresh water, waterpower, excellent fishing, and transportation.

The small settlement prospered, and by 1646 Ipswich had nearly 800 inhabitants. The early residents of Ipswich were farmers, fishermen, shipbuilders, and traders. By the mid-1700s bridges crisscrossed the Ipswich River, wharfs and storehouses lined the shore of the navigable water, and a salt works, tannery and ship building yard were in operation. Fishing was the most profitable industry on the river. The second largest commercial operation was a thriving distillery at the town wharf. Ships from the West Indies unloaded barrels of molasses that were rolled directly into the distillery.

Lace and stocking making developed as a home industry in the 19th century. The first stocking machine, which had been smuggled from England, arrived in Ipswich in 1822. For several decades, small and intermittently successful textile industries came and went. In 1868, Amos Lawrence established the Ipswich Hosiery Mills in the old stone mill on the Ipswich River. By the turn of the century, the enterprise had become the largest stocking mill in the country.

The industrial revolution brought a sizeable and diverse population to Ipswich as a result of its water-powered mill industries, among them tanning, shoemaking and machine knitting. Immigrants from England, Ireland, Canada, Poland and Greece found their way to Ipswich to work in the mills, which accounts for Ipswich's diverse cultural heritage.

For most of the 19th and early 20th centuries Ipswich remained a sparsely populated country town. Today, Ipswich is well known for its early 17th century homes; fifty-eight houses in town were built prior to 1725, the largest number still standing and occupied of any community in the country.

Our Government

Form of Government

Chapter C

CHARTER

SECTION 1. Town Meeting.

The annual town meeting of the Town of Ipswich for the transaction of all business except the election of such officers and the determination of such matters as are by law to be determined by ballot shall be held on such date as the Town shall provide by by-law consistent with the provisions of the General Laws as amended. That part of the annual town meeting devoted to the election of officers and to take action on such matters as are by law to be determined by ballot shall be held within thirty days of the annual town meeting, and the time and place of holding such election and vote shall be stated in the warrant for the annual town meeting.

(As amended by order under G.L. c. 43B S. 10A adopted by vote of Town Meeting March 4, 1974, approved by the Attorney General May 10, 1974, and approved by the voters March 10, 1975)

SECTION 2. Board of Selectmen.

The Board of Selectmen shall consist of five members, each to be elected by official ballot by the qualified voters of the Town at the annual town election, and each to hold a three year term of office. Such term shall be staggered as they were prior to the acceptance of this act, and Selectmen holding office at the time of the acceptance of this act shall serve out their elected terms.

SECTION 3. Appointive Powers of Selectmen.

The Board of Selectmen shall appoint and may remove election officers, registrars of voters (except the Town Clerk), Trust Fund Commissioners, Town Accountant, Zoning Board of Appeals, an Electric Light Manager, and the Town Manager. The Treasurer and Collector shall be appointed by the Board of Selectmen as provided in chapter two hundred and fifty-one of the acts of nineteen hundred and sixty-three, which was accepted by the town of Ipswich in March nineteen hundred and sixty-four and which shall not be affected by this act in any way. The Town Accountant and the Treasurer and Collector shall, in the performance of their duties, be subject to the general supervision and direction of the Town Manager.

SECTION 4. Investigations or Surveys.

For the purpose of making investigations or surveys, the Board of Selectmen may employ such experts, counsel and other assistants and incur such other expenses, not exceeding in any year the sum of one thousand dollars, or such larger sum as may be appropriated for the purpose by the Town, as they may deem necessary, and the same shall be paid by the Treasurer upon a warrant signed by a majority of the Board of Selectmen.

SECTION 5. Other Elective Boards and Offices.

In addition to the Board of Selectmen, the registered voters of the Town shall elect a moderator, a constable, a school committee of seven members and a housing authority of five members, each to be elected in accordance with the practices in effect for the election of such officials prior to the acceptance of this act. Any of said officials holding office at the time of the acceptance of this act shall serve out his elected term.

SECTION 6. Town Manager.

The board of selectmen shall appoint a town manager for a term of 3 years. The town manager shall be a person especially fitted by education, training and experience to perform the duties of the office. The town manager shall be appointed without regard to the town manager's political beliefs. The board of selectmen may reappoint an incumbent town manager for successive, 3-year terms of office, as the board may determine to be in the best interests of the town. The town manager shall not be required to be a resident of the town or of the commonwealth when appointed or during the town manager's initial term; provided, however, that if reappointed, the town manager shall be required to reside in the town not more than 12 months after the beginning of the town manager's second term of office and throughout all successive terms of office. Before entering upon the duties of the office, the town manager shall be sworn to the faithful and impartial performance thereof by the chairman of the board of selectmen, the town clerk or a justice of the peace. The town manager shall execute a bond in favor of the town for the faithful performance of the town manager's duties in such sum and with such surety as may be fixed or approved by the board of selectmen.

(Amended by vote of Special Town Meeting, November 7, 2017; approved February 16, 2018, by Acts of 2018, c. 28.)

SECTION 7. Temporary Town Manager.

A vacancy in the office of Town Manager shall be filled as soon as possible by appointment by the Board of Selectmen. Pending the appointment of a town manager or the filling of such a vacancy, the Selectmen may appoint a suitable person to perform the duties of the office temporarily. Said temporary appointment shall be made within thirty days of the occurrence of the vacancy, but any such temporary appointment shall be for a term not to exceed ninety days. If necessary, the Board of Selectmen may extend the temporary appointment for an additional term not to exceed ninety days. A temporary town manager, appointed according to the terms of this section, shall serve at compensation to be set by the Board of Selectmen, but such compensation shall not exceed the rate of compensation approved for the Town Manager by the Town.

SECTION 8. Acting Town Manager.

In the event of a temporary absence or disability of the Town Manager, the Board of Selectmen may designate an officer of the Town to perform the duties of the Town Manager until he shall return or his disability shall cease. Such an appointment must be made if absence or disability extends beyond thirty days.

SECTION 9. Removal of Town Manager.

The Selectmen, at any meeting of the full membership of the Board, may adopt a preliminary resolution to remove the Town Manager by a vote in which not more than one member dissents. At least thirty days before such proposed removal becomes effective, the Selectmen shall file a preliminary written resolution with the Town Clerk setting forth in detail the specific reasons for the proposed removal, a copy of which resolution shall be delivered to the Town Manager. The Manager, within thirty days after notice so filed, may reply in writing to the resolution and may request a public hearing. If the Manager so requests, the Board of Selectmen shall hold a public hearing not earlier than twenty days nor later than thirty days after the filing of such request. After such public hearing, if any, otherwise at the expiration of thirty days following the filing of the preliminary resolution, and after full consideration, the Selectmen, by vote of the full membership of the Board at which no more than one member dissents, may adopt a final resolution of removal. In the preliminary resolution the Selectmen may suspend the manager from duty, but shall in any case cause to be paid to him forthwith any unpaid balance of his salary through the date of the final resolution plus one month's severance pay.

SECTION 10. Compensation of Town Manager.

The Town Manager shall receive such compensation for his services as the Selectmen shall determine but it shall not exceed the amount appropriated therefor by the Town without prior approval of the Finance Committee.

SECTION 11. Powers and Duties of the Town Manager.

In addition to specific powers and duties provided in this act, the Town Manager shall have the general powers and duties enumerated in this section:

(a) The Town Manager shall supervise and direct the administration of all departments, boards and offices subject to his appointment.

(b) The Town Manager, in accordance with the provisions of this act and except as otherwise expressly prohibited by the General Laws, may reorganize, consolidate or abolish departments, commissions, boards or offices under his direction and supervision, in whole or in part, may establish such new departments, commissions, boards or offices as he deems necessary, and in so doing, may transfer the duties, powers

and appropriation of one department, commission, board or office to another.

(c) Except as otherwise provided by this act, the Town Manager shall appoint upon merit and fitness alone, and subject to the provision of chapter thirty-one of the General Laws where applicable, may remove all officers and employees of the Town under his supervision. Town officers and employees not subject to the provisions of said chapter thirty-one shall not be removed by him except on five days' notice in writing, setting forth the cause of such removal.

(d) Notwithstanding the provision of section one hundred and eight of chapter forty-one of the General Laws, the Town Manager shall fix the compensation of all officers and employees subject to removal by him. Said compensation shall not exceed the sums appropriated by the Town.

(e) The Town Manager shall attend all regular meetings of the Board of Selectmen unless excused by the Board.

(f) The Town Manager shall keep full and complete records of his office, and shall render as often as may be required by the Selectmen a full report of all operations during the period reported on.

(g) The Town Manager shall keep the Selectmen fully advised as to the needs of the Town and shall recommend to the Selectmen for adoption such measures requiring action by them or by the Town as he may deem necessary or expedient.

(h) The Town Manager shall have jurisdiction over the rental and use of all Town property and shall be responsible for the maintenance and repair of all Town buildings. He shall be responsible for the preparation of plans and the supervision of work on existing buildings or on the construction of new buildings. However, he shall not have such responsibilities for property and buildings under the control of the School Committee unless so requested of the Board of Selectmen by that committee.

(i) The Town Manager shall administer either directly or through a person or persons appointed by him in accordance with this act all provisions of general and special laws applicable to said Town, all by-laws and all regulations established by the Selectmen.

(j) The Town Manager shall be responsible for publication of the annual town report which shall include, in addition to that which is required by law or by by-law, the warrants and actions taken by the Town of such warrants for all town meetings which have occurred since the last town meeting included in the last annual town report. The first such report to include town meeting data shall begin with the data from the previous annual town meeting.

(k) The Town Manager shall perform such other duties consistent with his office, as may be required of him by the by-laws of the Town or by the vote of the Selectmen.

(l) The Town Manager shall appoint all necessary town officers not specifically provided for herein.

(m) The Town Manager shall act as the purchasing agent for the Town with the powers and duties provided in section one hundred and three of chapter forty-one of the General Laws.

SECTION 12. Investigations by the Town Manager.

The Town Manager may, without notice, cause the affairs of any division or department under his control, or conduct of any officer or employee thereof, to be examined. The Town Manager shall have access to all Town books and papers for information necessary for the proper performance of his duties.

SECTION 13. Boards and Offices to be Appointed by the Town Manager.

The following boards or offices in existence at the time of acceptance of this act shall continue in force and effect: Planning Board, Board of Assessors, Town Counsel, Civil Defense Director, and Safety Director. Members of said boards or offices holding office at the time of acceptance of this act shall serve out their appointed terms, and future appointments shall be made by the Town Manager. If for any reason a vacancy occurs in any of these boards or offices, the vacancy shall be filled for the unexpired term by appointment by the Town Manager.

The director of the Ipswich public library shall be appointed by the town manager with the approval of the board of library trustees. The town manager may remove the director of the Ipswich public library, with the approval of the board of library trustees, for just cause, following a hearing.

(As amended by order under General Laws Chapter 43B, Section 10, adopted by vote of Town Meeting April 6, 1998; approved by the voters on April 13, 1998; approved by the Attorney General on May 7, 1998; effective June 4, 1998)

SECTION 14. Recreation Committee.

Upon acceptance of this act, there shall be established a Recreation Committee to consist of seven members to be appointed by the Town Manager. Said committee shall assume all the duties and responsibilities of the Recreation Committee as they exist prior to the acceptance of this act, with the exception of the responsibility for employing and removing personnel, which shall be the responsibility of the Town Manager. The term of office shall be three years, terms to be staggered such that in one year, two; the second year, two; and the third year, three terms shall expire. If for any reason a vacancy occurs in the membership of the committee,

the vacancy shall be filled for the unexpired term by appointment by the Town Manager. The Town Manager shall appoint a recreation director and a buildings and grounds director who shall be subject to the general supervision and direction of the Town Manager.

(As amended by order under General Laws Chapter 43B Section 10A, adopted by vote of Town Meeting April 13, 1981; approved by the Attorney General on May 22, 1981; and approved by the voters on April 12, 1982.)

SECTION 15. Board of Cemetery and Park Commissioners.

Upon the acceptance of this act, the Board of Cemetery and Park Commissioners, which board was elected prior to the acceptance of this act, shall revert to an appointed board, said appointments to be made by the Town Manager. Elected members of the board shall serve out their unexpired terms, at the expiration of which their successors shall be appointed by the Town Manager. If for any reason a vacancy occurs in the membership of the Board of Cemetery and Park Commissioners, the vacancy shall be filled for the unexpired term by appointment by the Town Manager. Said board shall assume all duties and responsibilities of the Board of Cemetery Commissioners and of the Park Commissioners in existence prior to the acceptance of this act, with the exception of the responsibility for employing and removing personnel, which shall be the responsibility of the Town Manager.

(As amended by order under General Laws Chapter 43B Section 10A, adopted by vote of Town Meeting April 13, 1981; approved by the Attorney General on May 22, 1981; and approved by the voters on April 12, 1982.)

SECTION 16.

Deleted by order under General Laws Chapter 43B, Section 10, adopted by vote of Town Meeting April 6, 1998; approved by the voters on April 13, 1998; approved by the Attorney General on May 7, 1998; effective June 4, 1998.

SECTION 17. Board of Health.

Upon the acceptance of this act, the Board of Health, which board was elected prior to the acceptance of this act, shall revert to an appointed board, said appointments to be made by the Town Manager. Elected members of the board shall serve out their unexpired terms, at the expiration of which their successors shall be appointed by the Town Manager. If for any reason a vacancy occurs in the membership of the Board of Health, the vacancy shall be filled for the unexpired term by appointment by the Town Manager. Said board shall assume all duties and responsibilities of the Board of Health in existence prior to the acceptance of this act with the exception of the responsibility for employing and removing personnel, which shall be the responsibility of the Town Manager. The Town Manager may appoint an agent of the Board of Health who may be a member of said board and who shall possess all the powers and duties

conferred or imposed by law upon agents of boards of health of towns, but who shall, in the performance of his duties, be subject to the general supervision and direction of the Town Manager.

SECTION 18. Town Clerk.

The Town Manager shall appoint a suitably qualified person to the office of Town Clerk. The person holding the elective office of Town Clerk at the time of the acceptance of this act shall serve out the term to which he was elected, at the expiration of which the Town Manager shall appoint his successor. The Town Clerk shall have the powers, perform the duties, and be subject to the liabilities and penalties now or hereafter conferred or imposed by law upon Town Clerks but shall be subject to the general supervision and direction of the Town Manager in the performance of his duties. He shall be sworn to the faithful performance of his duties by the chairman of the Selectmen or by a justice of the peace.

SECTION 19. Inspectors.

The Town Manager shall appoint a suitably qualified person or persons to serve as plumbing, gas, wiring, and building inspectors, and shall fix their compensation which shall not exceed the amount appropriated by the Town.

SECTION 20. Additional Committees or Boards.

In addition to the above mentioned boards, committees or officers, the Town Manager may establish and appoint the members of such advisory boards or committees as he deems necessary. Such boards or committees may include, but need not be restricted to, a water-sewer advisory board, mosquito control committee, traffic safety committee, building code committee, public safety advisory committee, personnel advisory board and an electric light advisory board.

SECTION 21. Department of Public Works.

Upon the acceptance of this act there shall be established a department of public works as herein provided. The Town Manager shall assume all the powers and duties as heretofore delegated to the Board of Public Works. The Board of Selectmen shall assume all the powers and duties heretofore delegated to the Water Commissioners and Sewer Commissioners. The Town Manager may appoint such superintendents of separate sections of said department as he deems necessary except that the existing position of Superintendent of Streets as now established shall continue to exist within the Department of Public Works. The Department of Public Works may include, but need not be restricted to, the Engineering Department, Water Department, Sewer Department, Forestry Department, Highway Department and Shellfish Department as they existed prior to the acceptance of this act. The Cemetery Department, at the discretion of the Selectmen, may be included under Public Works also after the expiration of the terms of the elected members as specified in section fifteen. The

Public Works Department so established shall assume all the functions of the departments it incorporates as these functions existed prior to the acceptance of this act. The Town Manager may consolidate the functions of various departments as they become part of the Department of Public Works, but the organized composite departments shall consist of divisions that compare as nearly as practical by title and function with the departments as they existed prior to the acceptance of this act, and the accounting for this department shall be subdivided according to the divisions so defined. The collection and removal of refuse, garbage and offal shall also be the responsibility of said department.

(As amended by order under General Laws Chapter 43B Section 10A adopted by vote of Town Meeting March 06, 1972, approved by Attorney General August 11, 1972, and approved by the voters March 12, 1973.)

SECTION 22. Electric Light Department.

The Electric Light Department in existence at the time of acceptance of this act shall continue in force and effect. Said department shall be under the direct supervision of an officer to be known as the Electric Light Manager, but shall be subject to the general supervision of the Town Manager who shall be responsible to the Board of Selectmen as Electric Light Commissioners.

(As amended by order under General Laws Chapter 43B Section 10A adopted by vote of Town Meeting March 06, 1972, approved by Attorney General August 11, 1972, and approved by the voters March 12, 1973.)

SECTION 23. Approval of Warrants.

The Town Manager shall be the chief fiscal officer of the Town. Warrants for the payment of Town funds prepared by the Town Accountant in accordance with the provisions of section fifty-six of chapter forty-one of the General Laws shall be submitted to the Town Manager. The approval of any such warrant by the Town Manager shall be sufficient authority to authorize payment by the Town Treasurer, but the Selectmen shall approve all warrants in the event of the absence of the Town Manager or a vacancy in the office of the Town Manager.

SECTION 24. Investigation of Claims.

Whenever any payroll, bill or other claim against the Town is presented to the Town Manager he shall, if the same seems to him to be of doubtful validity, excessive in amount, or otherwise contrary to the interests of the Town, refer it to the Selectmen who shall immediately investigate the facts and determine what, if any, payment should be made. Pending such investigation and determination by the Selectmen, payment shall be withheld.

SECTION 25. Receipts Paid to the Treasury.

Every officer shall pay into the treasury of the Town all amounts received by him on behalf of the Town, and shall make a true return thereof to the Town Accountant stating the accounts upon which such amounts were received.

SECTION 26. Fees Paid to Treasury.

The aggregate annual compensation of each Town employee appointed by the Town Manager shall be limited to the amount established in accordance with the provisions of this act and all fees received in accordance with the provisions of any general or special law shall be paid into the treasury of the Town.

SECTION 27. Estimates of Expenditures.

No later than one hundred (100) days prior to the Annual Town Meeting, the Town Manager shall submit to the Selectmen a careful, detailed estimate in writing of the probable expenditures of the Town Government for the ensuing fiscal year, stating the amount required to meet the interest and maturing bonds and notes or other outstanding indebtedness of the Town and showing specifically the amount necessary to be provided for each fund and department, together with a statement of the expenditures of the Town for the same purposes in the two preceding years and an estimate of expenditures for the current year. He shall also submit a statement showing all revenues received by the Town in the town preceding fiscal years and an estimate of the amount of income from all sources of revenue exclusive of taxes upon property in the ensuing year. For the purpose of enabling the Town manager to make up the annual estimate of expenditures, all boards, officers, and committees of the Town shall, upon his written request, furnish all information in the possession and submit to him in writing a detailed estimate of the appropriations required for the efficient and proper conduct of their respective departments during the next fiscal year.

(Amended by vote of Annual Town Meeting, May 13, 2014, approved by Attorney General September 4, 2014, approved by the Legislature November 6, 2014).

SECTION 28. Annual Budget.

The Selectmen shall consider the tentative budget submitted by the Town Manager and make such recommendations relative thereto as they deem expedient and proper in the interests of the Town. No later than 65 days prior to the Annual Town Meeting, the Selectmen shall transit a copy of the budget together with their recommendations relative thereto to each member of the Finance Committee.

Between May 15 and July 15 of each year, in closing the fiscal year, the Town Manager, with the approval of the Board of Selectmen and the Finance Committee, may transfer funds between departments and categories appropriated within the municipal operating budget for the year then

ending; said actions may be taken without further town meeting approval, provided the total budget is not increased, and provided further that the aggregate total of funds transferred pursuant to the provisions of this Section shall not exceed two percent (2%) of the total municipal operating budget for the year then ending.

(Paragraph appended by vote of April 7, 2003, Town Meeting; Approved by Attorney General May 19, 2003; Amended by vote of Annual Town Meeting, May 13, 2014, approved by Attorney General September 4, 2014, approved by the Legislature November 6, 2014).

SECTION 29. Finance Committee.

The Finance Committee shall continue to exist as it is now established in accordance with chapter four of the By-Laws of the Town of Ipswich.

SECTION 30. By-Laws, Rules, Etc.

All laws, by-laws, rules and regulations in force in the Town of Ipswich when this act takes effect, not inconsistent with its provisions, whether enacted by authority of the Town or any other authority, shall continue in full force and effect until otherwise provided by law, by-law or vote, respectively; all other laws, by-laws, rules and regulations, so far as they refer to the Town of Ipswich, are hereby repealed and annulled, but such repeal shall not revive any pre-existing enactment.

SECTION 31. Submission of Act and Time of Taking Effect.

This act shall be submitted to the qualified voters of the Town of Ipswich for acceptance at the annual town meeting to be held in the year nineteen hundred and sixty-seven in the form of the following question which shall be placed upon the official ballot to be used at said meeting: "Shall an act passed by the General Court in the year nineteen hundred and sixty-six, entitled 'An Act establishing a Selectmen-Town Manager form of government for the Town of Ipswich', be accepted?" If a majority of the votes in answer to said question is in the affirmative, this act shall thereupon take effect immediately, but not otherwise.

SECTION 32. Revocation of Acceptance.

At any time after the expiration of three years from the date on which this act is accepted and not less than sixty days before the date of an annual town meeting, a petition signed by not less than twenty percent of the registered voters of the Town may be filed with the Selectmen, requesting that the question of revoking the acceptance of this act be submitted to the voters. Thereupon the Selectmen shall cause the question of revocation of the acceptance to be placed on the ballot at the next annual town election. At said election the vote shall be taken in answer to the following question which shall be printed on the official ballot: "Shall an act passed by the General Court in the year nineteen hundred and sixty-six, entitled 'An Act establishing a Selectmen-Town Manager form of government for the Town

of Ipswich', be retained?" If retention of the act is favored by a majority of the voters voting thereon, no further petition therefor shall be filed under this section more often than once every three years thereafter. If retention of this act is not favored by a majority of the voters voting thereon, this act shall cease to be operative on and after the next annual town election following such vote, the term of office of the Town Manager terminating at that time. At the first annual town election following such vote of revocation, the registered voters of the Town shall elect by ballot all elective officers, boards, and committees whose election of office was required immediately prior to the acceptance of this act, but whose election to office was not required according to the terms of this act; provided, however, that the Town has not voted to accept other plans which provide for a different arrangement from that existing immediately prior to the acceptance of this act. It shall be the duty of the Selectmen and the Town Clerk in office, and any other Town official upon whom by reason of his office a duty devolves when this act is revoked, to comply with all of the requirements of this section relating to elections, to the end that all things may be done necessary for the nomination and election of the officers required to be elected following the revocation of this act. The said revocation shall not affect any contract then existing or any action at law of any suit in equity or any other proceedings then pending. Any special laws relative to said Town which are repealed by this act shall be revived by this revocation. All laws, by-laws, votes, rules, and regulations repealed and annulled as provided in section thirty shall be revived by such revocation. By-laws, votes and rules and regulations in force when said revocation takes effect, so far as consistent with the General Laws respecting town government and town officers and with special laws, shall not be affected thereby. For those positions for which the unexpired terms of office were not affected by the acceptance of this act, the unexpired terms of office shall not be affected by the revocation of this act.

SECTION 33. Recall of Elected Officials.

(a) Any holder of an elected office in the town of Ipswich who has held an elected town wide office and whose term of office extends beyond the next annual town election, may be recalled therefrom by the registered voters of the town as provided in this section, for reasons of: (i) conviction of a felony while in office or conviction of the following misdemeanors, as defined by the General Laws, while in office: domestic violence, driving under the influence of alcohol or drugs, the illegal manufacture, distribution or dispensing of controlled substances, assault or criminal harassment; (ii) admission to facts, while in office, sufficient to be convicted of a felony or sufficient to be convicted of the following misdemeanors, as defined in the General Laws: domestic violence, driving under the influence of alcohol or drugs, the illegal manufacture, distribution or dispensing of controlled substances, assault or criminal harassment; (iii) being in violation of the conflict of interest law, in chapter 268A of the General Laws, while in office, as determined by the state ethics commission or the attorney general; or (iv) attended less than 50 per cent of the posted public

meetings of the board or office on which the official was an elected member or to which the official was elected or appointed as part of that official's elected position during the previous 12 months. The elected official's vote on a matter, other than in connection with a conflict of interest violation, shall not be grounds for a recall petition.

(b) Ten or more registered voters of the town of Ipswich may make and file a notice of intent with the town clerk bearing the name of the elected official sought to be recalled and a statement of the specific grounds for the recall as established under subsection (a), with information sufficient to support the specific grounds for recall, at least 170 days before the next annual town election. Upon certification of the required signatures by the registrar of voters and a determination that the notice of intent contains information sufficient to support the specific grounds for the recall, as confirmed by town counsel, within 5 business days, the clerk shall deliver to the first named voter on the notice of intent, the petition forms, addressed to the board of selectmen requesting a recall. The petition forms shall be issued under the signature and official seal of the town clerk. The petition forms shall be dated and shall contain the names of the first 10 registered voters whose names appear on the notice of intent to recall. In addition, the petition shall request the election of a successor to the office. A copy of the petition form shall be entered in a record book to be kept in the office of the town clerk. The recall petition forms shall be returned and filed with the town clerk within 60 days after the receipt of the signed petition forms, or the next business day if the sixtieth day falls on a Saturday, Sunday or legal holiday, with signatures, names and precincts. The town clerk shall, within 3 business days after the petition forms are filed with the office of the town clerk, submit the recall petition forms to the registrar of voters. The registrar shall, within 15 business days after the date of receipt, certify in writing to the town clerk, the number of signatures which are names of registered voters in Ipswich.

(c) If the recall forms shall be certified by the registrar of voters to contain at least 1500 signatures of registered voters in Ipswich, including at least 200 registered voters from each precinct, the petition shall be filed by the town clerk with the board of selectmen within 2 business days. The selectmen shall give notice following the next scheduled board of selectmen meeting, in writing, to the elected official whose recall is sought by sending that elected official a copy of the certified recall petition. If the elected official to whom the recall is directed by the board of selectmen does not resign the office within 5 business days from the date of notice, the board of selectmen shall order a recall election to be held on the date of the next town election. If a vacancy occurs in the office after a recall election has been ordered, the election shall proceed as provided in this section, but only ballots for the new candidates shall be counted.

(d) An elected official whose recall is sought shall not be a candidate in the recall election. The nomination of candidates, the publication of the

warrant for the recall election and the conduct of the election shall be in accordance with the state and local laws relative to elections, unless otherwise provided in this section.

(e) The incumbent shall continue to perform the duties of the office until the recall election, unless the elected official resigns. If the incumbent is not recalled, that person shall remain in office for the remainder of the incumbent's unexpired term, subject to recall as before, except as provided by this section. If recalled in the recall election, the incumbent shall be considered removed upon the qualification of the successor, who shall hold office during the unexpired term.

(f) Ballots used in a recall election shall contain the following propositions in the order indicated: For the recall of (name of elected official) who holds the position of (elected office)Against the recall of (name of official) who holds the position of (elected office) Immediately at the right of each proposition there shall be a designated space for voters to vote for either of the propositions. Under the propositions shall appear the words "Candidates and directions to voters required by section 42 of chapter 54 of the General Laws" and beneath those words, the names of the candidates nominated listed alphabetically as herein provided. If a majority of the votes cast upon the question of the recall is in favor of the recall, the elected official shall be recalled and the ballots for candidates shall be counted. The candidate receiving the highest number of votes shall be declared elected. If the majority of the votes are cast in the negative, the ballots for candidates need not be counted unless the incumbent official has previously resigned or a vacancy occurs in the office after a recall election has been ordered under subsection (c).

(g) A recall petition shall not be filed against an elected official within 6 months after the official has taken office, unless the elected official has been re-elected to another consecutive term in office, then a recall petition may be filed not sooner than 3 months after such official takes office on the re-election vote. In the case of an elected official subjected to a recall election and not recalled, a recall petition shall not be filed against that official until at least 6 months after the election at which the recall was submitted to the voters of the town; provided, however, that an elected official shall not be subject to a subsequent recall petition for the same specific grounds that were the basis of any prior recall petition.

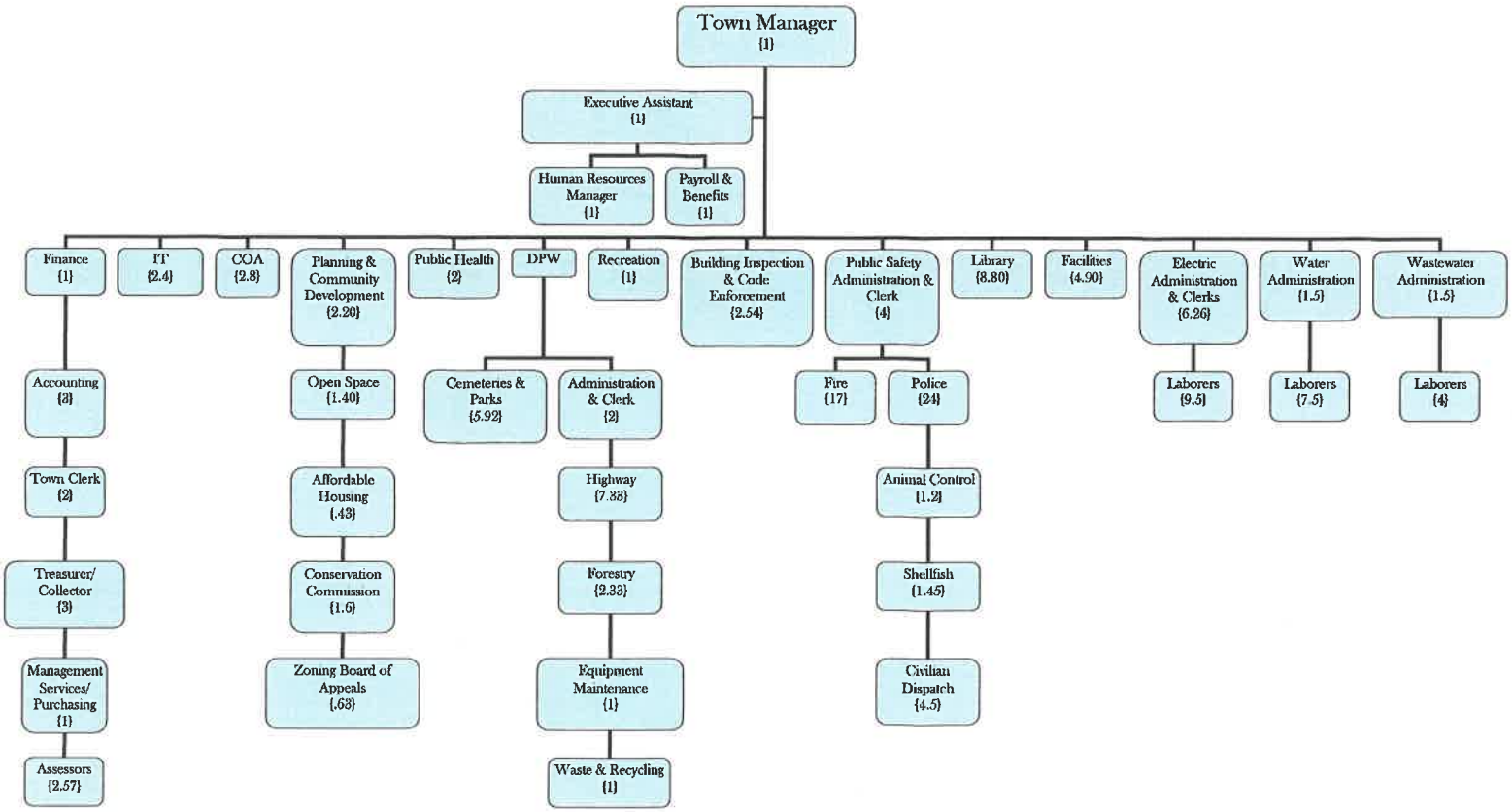
(h) A person who has been recalled from office, or who has resigned from office after the recall petition has been certified by the registrar of voters, shall not be appointed to any town office, board or committee within 2 years after the recall or resignation.

(Added May 14, 2013 ATM; approved October 3, 2013 by Acts of 2013, c. 102)

Town Organizational Chart

Town of Ipswich Organizational Chart

FY2020



Select Board

Strategic Goals for FY2020

Town of Ipswich
2018-2020 Select Board Goals

Ipswich Viability

1. **Economic Development**
    a) Prepare an Ipswich Economic Development portfolio that highlights the benefits of doing business in Ipswich. Mail this out to local and national businesses that we would like to attract to Ipswich. (Spring 2019)
    b) Identify parcels for future Economic Development and be sure to forward this list to the Community Development Plan Steering Committee (Spring 2019)
    c) Research and Identify Federal & State grant opportunities for road construction projects. Utilize our state and federal political partners to assist with grant applications. (Look to leverage historic sites and first-period homes) (Ongoing)
    d) Identify potential areas for community space, work with local businesses to prepare a plan for Spring 2019
2. **Downtown Parking**
    a) Work with property owners of Hammatt Street Parking lot to develop a design plan to maximize parking and increase traffic flow and improve curb appeal before the 2019 ATM. **(April 2019)**
    b) Work with Downtown Parking Task Force to identify potential improvements to the current parking situation and implement these changes with Select Board approval (Spring/Summer 2019)
3. **Transportation**
    a) Create a transportation education pamphlet about local options
    b) Work with local businesses (EBSCO) to create shuttle options and use of additional parking for special events. Create a plan and identify options
    c) Look for additional grant opportunities to improve sidewalk access and make repairs to existing. Create a prioritization plan with DPW Director and present to the Select Board
4. **Existing Industry – Business Partners**
    a) Plan at least three community events with local businesses (i.e., cleanup events, landscaping events, small building projects) (Spring Summer 2019)
    b) Reach out to local farms and bring back the local Farmers Market next year. Identify resources and funding sources to be utilized to hire a Farmers Market Director
5. **Affordable Housing**
    a) Identify available zoning tools to create affordable housing – suggest zoning changes if necessary
    b) Identify large parcels around town for affordable housing utilizing cluster zoning (public/private partnership?)
    c) Create an affordable housing plan as part of the Community Development Plan
6. **Climate Control – Protecting our Natural Resources**
    a) Create the Climate Resiliency Committee (CRC) (Fall 2018)
    b) Tap into human capital – create a plan with short term and long term goals and objectives with volunteers (CRC)

c) Create a new position or revamp existing position to work on grant writing/grant implementation.
d) Adopt the Stretch Energy Code and have Ipswich become a Green Community **(Fall 2018)**

Infrastructure

1. **Water, Sewer, ELD & DPW**
   a) Create an itemized list of upcoming projects to include all long-term projects with an estimated dollar value to complete, work with Select Board to prioritize projects **(Winter 2019)**
   b) Create a long-term funding/financing plan with Finance Director – present to the Select Board and Fin Com during the budget presentation **(Winter 2019)**
2. **Electric Light Department (ELD)**
   a) Explore additional revenue opportunities (Ongoing)
   b) Identify areas in Town where Select Board would like to try to put overhead wires underground (Work with ELD, Spring 2019)
3. **Town & School owned buildings**
   a) Review and analyze Town Hall space, create a needs assessment taking into account after hours use, with a long-term goal of streamlining operations while maintaining customer service levels (Fall 2019)
   b) Identify building deficiencies in Elementary Schools, work with the school department incorporate into a 10-year capital plan. **(Winter/Spring 2019)**
4. **Public Safety Buildings**
   a) Identify potential locations for a new Public Safety Building – to include Privately held properties (Fall 2018)
   b) Research potential of having a Decentralized public safety operation – what does this look like and what is the risk vs. the reward (Fall/Winter 2018/2019)
5. **Facilities and Capital Planning**
   a) Create a 10-Year Capital Plan and Identify Funding Sources
   b) Develop and implement a Facilities needs assessment – Move forward with new Maintenance Software (School Dude)

Transparency/Communication

1. **Overall**
   a) Create a marketing plan to highlight our local businesses
   b) Improve communication between all business groups – offer to host joint meetings
   c) Improve outreach to residents on day to day basis and during emergency situations
2. **Social Media**
   a) Link all of our social media sites/platforms
   b) Utilize Town social media outlets to get the Towns message and new initiatives out to the residents and business owners
   c) Create a policy for social media **(All three – Fall 2018)**
3. **Website**

a) Develop, launch and sustain a new town website integrating all departments, with interactive provisions and updated meetings on the homepage **(Spring 2019)**
b) Implement new text message notification software

4. **Cable TV**
    a) Create more programming utilizing ICAM, involve department heads and committees to update and educate the residents and business owners. Look to create one show per quarter (minimum of 4 per year)
5. **Open Checkbook**
    a) Purchase & Launch Open Gov software before the end of the year and create a marketing campaign to inform residents
6. **Technology for Town Meeting**
    a) Purchase Poll Pad for Fall Special Town Meeting
    b) Research Electronic Voting – Benefits of renting vs. buying voting devices. Look into the possibility of a free trial for Annual Town Meeting

Citizen Contribution

1. **Boards & Committees**
    a) Have each Volunteer Board/Committee come in at least Bi-annually to update Select Board/Residents on progress (Ongoing)
    b) Increase collaboration with Finance and School Committee – Increase the number of Tri-Boards. Schedule one before the budget season begins in September 2018.
    c) Look into having one Select Board member on each committee – currently, it is not consistent. Create an official policy for the Select Board??
2. **Better Collaboration**
    a) Create a volunteer List Serve – with online sign-up.
    b) Create an information panel about volunteer opportunities – develop a Cable TV show to help accomplish this task
3. **Engage the youths, HS & Middle School**
    a) Contact School Department about implementing an Internship program with High School – Community Service Hours?
    b) Create volunteer opportunities – Climate Resiliency Committee & Town Cleanup Events
    c) Utilize Art. 22 – May 2017 ATM – 10K for Student Projects Fund – Student involved for Community Benefit
4. **Review existing Committees – Streamline**
    a) Look for duplication on existing committee list – recommend consolidation plan where applicable

Select Board

Policies & Procedures

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Town of Ipswich
Acceptance of Real Property by Gift or Sale Policy

Adopted on: August 31, 1998
Adopted By: Board of Selectmen

General:

This policy directive establishes a set of procedures and criteria for reviewing offers of real property, by gift or sale, to the Town of Ipswich.

Objectives:

The reasons for having an established procedure and set of criteria are:

1. To provide a clear and uniform method for reviewing offers of real property to the Town.

2. To ensure that decisions regarding the acceptance or acquisition of real property are well-considered and address the concerns and needs of all relevant Town departments and boards.

Procedures:

Proposed gifts and sales of real property shall be directed to the Office of the Town Manager

The grantor shall be asked to assist in completing the attached Proposed Gift or Sale of Real Property Information Form (see attachment 1), which provides information relative to the property in question.

The completed Form shall be transmitted to the Department of Planning and Development.

The Department shall convene a meeting of the Disposition and Gift of Land Committee. The Committee shall be comprised of the Town Assessor, the Treasurer, and the Directors of the Department of Public Works, Planning and Development, Utilities, and Finance. The members of the Committee may consult with their respective boards as part of the review process, and may prepare individual reports regarding their position on specific proposed gifts or sale of land.

The Committee shall meet on an as-needed basis to review and report on all offers of real property. Its report should include: (a) description of the property, including its current use, structures, approximate metes and bounds and other pertinent information; (b) all

current and foreseeable public uses of the property; (c) other identified advantages and disadvantages of gift acceptance or purchase; and (d) a recommended action.

In making a recommendation, the Committee should take the following steps:
Basic Site Inspection. This will identify potential management problems, and will serve as a basis for further analysis.
Identify Conservation Resources. Conservation resources should be identified and documented to ensure their protection.
Environmental Due Diligence for Hazardous Materials. The Grantor/Seller shall be asked to determine if the property contains any hazardous or toxic materials. The gift or sale agreement should contain language that protects the Town from liability, whether or not there is a known problem.
Risk/Benefit Assessment. If site examinations identify existing or potential problems, the Town should make a determination whether or not the benefits of obtaining the property outweigh the risks.
Title Investigation. The Grantor/Seller should provide the Town with Title documents to ensure that the Grantor/Seller is the legal owner(s) and to uncover any liens, mortgages, or other encumbrances that may affect the transaction.
Consideration of Future Uses. The Town should examine the potential future uses of the property.

The Committee will forward its report to the Town Manager for review. The Town Manager shall then make a recommendation to the Board of Selectmen.

The Board of Selectmen shall hold a public hearing before acting on the Town Manager's recommendation. Notice for the hearing shall be pursuant to Board of Selectmen regulations, M.G.L. Chapter 30B, and any other applicable requirements and shall also include a written notice of meeting to the requestor, abutting property owners and any other individuals/organizations with interest in said property.

Town of Ipswich
Acquisition of "Interests" in Land for Open Space Preservation, Water Supply Protection, Recreation, or Limited General Municipal Purposes Policy

Adopted on: February 5, 2001
Adopted By: Board of Selectmen

Policy Description:

This policy directive establishes a set of procedures and criteria for acquiring "interests" in land identified on a "Listing of Properties and Parcels of Priority Interest", on file with the Office of the Town Clerk and the Department of Planning and Development. The hierarchy of "interests" begins with conservation restrictions, agricultural preservation agreements, and development rights, and extends to the purchase of title or fee interest in the land.

Policy Objectives:

The reasons for having an established procedure and set of criteria are to:

- provide a clear and uniform method for acquiring interests in real property for open space preservation, water supply protection, recreation, or limited general municipal purposes

- ensure that decisions regarding the acquisition of real property interests for the reasons described above are well-considered and address the concerns and needs of all relevant Town departments and boards, as well as the general citizenry

Procedures:

1. The procedure for considering the acquisition of an interest in land identified on a "Listing of Properties and Parcels of Priority Interest" may be initiated in any of the following ways:

    a) Property owner or agent offers interest in land to the Town through the Office of the Town Manager, Board of Selectmen, or the Office of Planning and Development.

    b) A notice of intent to change the use of, develop, or sell for development property subject to Chapter 61, 61A, or 61B is transmitted to the Town in accordance with the requirements of Chapter 61 of the M.G.L.

c) The Board of Selectmen, acting on their own initiative, vote to instruct the Department of Planning & Development (DPD) to initiate discussions with a property owner relative to the possible acquisition of a land interest. To the extent permitted by State Law, the Board may conduct some of this discussion in executive session to protect the privacy of the property owner or for other reasons cited in the relevant statutes.

d) The DPD, using the ranking system developed by the Open Space Committee as a guide, initiates discussions with a property owner relative to the possible acquisition of a land interest. The DPD shall keep the Board of Selectmen updated as to what properties are being actively pursued in this category.

2. For properties identified under 1a) or 1b) the Board of Selectmen shall, within fourteen days of receiving an offer or notice of intent, refer the offer or notice to DPD for review and recommendation.

3. The DPD shall transmit its comments and recommendations to the Board of Selectmen within forty-five (45) days of the Selectmen's request, or within a shorter period of time if specifically requested by the Selectmen.

4. In deciding whether or not to acquire interest in a specific parcel of land, the Board of Selectmen shall consider the recommendation of the DPD as well as the following:

a) Environmental Due Diligence for Hazardous Materials. Has an environmental site assessment been conducted for the property? If not, does the Board of Selectmen believe that such a study is warranted?

b) Title Investigation. Has the property owner provided the Town with title documents to ensure that they are the legal owner(s), and have any liens, mortgages, or other encumbrances been uncovered that may affect the transaction? Is it necessary for the town to obtain an independent title commitment?

c) Property Evaluation. The Board of Selectmen reviews the evaluation form (including any summary comments) prepared by the Open Space Committee for the specific property.

d) Risk/Benefit Assessment. If site assessments identify existing or potential environmental problems, the Board of Selectmen make a determination whether or not the benefits of obtaining the property outweigh the risks.

e) Lowest Cost Option. Does the recommended manner of protection/acquisition achieve the objectives of the policy in the most cost effective manner possible?

f) Consequences of No Action. Has the Board of Selectmen considered the consequences of the Town taking no action regarding the protection of this particular property?

5. Prior to acquiring an interest in land identified on a "Listing of Properties and Parcels of Priority Interest", the Board of Selectmen may hold a public hearing. The Board of Selectmen shall consult the DPD regarding whether a public hearing will adversely affect negotiations with a property owner. Notice for the hearing shall be pursuant to Board of Selectmen regulations, M.G.L. Chapter 30B and any other applicable requirements and shall also include a written notice of meeting to the requestor, abutting property owners and any other individuals/organizations with interest in said property, as determined by the Board of Selectmen

Criteria:

In making recommendations to the Board of Selectmen regarding the acquisition of land interests, the DPD shall:

1. Solicit comments from various groups and organizations, which may include the following;
   - Open Space Committee
   - Planning Board
   - Conservation Commission
   - Historical Commission
   - Town Departments (e.g., Finance, Utilities, DPW, Recreation)
   - Parks & Cemeteries Commission
   - Essex County Greenbelt Association
   - The Trustees of Reservations
   - Massachusetts Audubon Society

2. Consider the following;
   - the ranking system developed by the Open Space Committee
   - level of imminent threat to the property
   - outside funding opportunities
   - other criteria relevant to the specific property (e.g., status of abutting parcels)

Town of Ipswich
Alcoholic Beverage Licenses Policy

Adopted on: October 23, 2000
Adopted By: Board of Selectmen
Revised on: June 28, 2004

A. GENERAL

1. This directive is designed to assist licensees and prospective licensees in understanding the Board of Selectmen's policy regarding the issuance of alcoholic beverage licenses.

B. ISSUANCE OF ALCOHOLIC BEVERAGE LICENSES

1. The Board of Selectmen does not consider an alcoholic beverage license issued by the Town of Ipswich to be the property of the licensee; it is, rather, a privilege granted by the Board to the license holder.

2. The Board of Selectmen shall hold a public hearing to satisfy itself that the issuance of a particular alcoholic beverage license will not have a detrimental effect upon the best interests of the community, including, but not limited to, whether or not the licensed premises would adversely affect the activities of any nearby school or church. The burden shall be on the applicant to prove that he/she is entitled to licensure.

3. Available licenses will be issued on a first-come/first served basis. A waiting list will be established to furnish a record of prospective applicants.

C. FEES

1. License fees shall be assessed in accordance with rates currently applicable in the Town of Ipswich. The annual fee for new alcoholic beverage licenses which are issued between October first and December 31 shall be assessed on a pro-rata basis in accordance with the fees assigned to seasonal licenses. No refund will be issued if the license is canceled for reasons judged by the Board of Selectmen to be in the best interests of the community.

D. TRANSFER OF LICENSE

1. Prospective licensees are warned that "paying for" or "buying" an alcoholic beverage license from a current licensee will not guarantee that the Board of Selectmen will approve the transfer of said license.

2. The Board of Selectmen shall generally allow transfer of an alcoholic beverage license between establishments of similar operation provided that:
   a. The prospective licensee has a functioning establishment "open for business" or, in the reasonable judgment of the Board of Selectmen, the opening of said establishment is imminent;
   b. The prospective licensee is not liable for any outstanding fees, taxes and/or other charges which have been assessed by the Town of Ipswich; and
   c. In the judgment of the Board of Selectmen, allowing the transfer of the license would serve the best interests of the community.

E. CONDITIONS ON LICENSE

1. The Board of Selectmen may impose conditions on a license to ensure an establishment operates in a manner which the Board feels is consistent with the best interests of the community.

2. Licensees shall remain current on all municipal taxes, fees and charges as a condition of continuing to enjoy the privilege of holding said licenses. This policy shall be administered in the following manner:

   The provisions of Section 13(d) of Chapter XI of the General Laws notwithstanding, the Board of Selectmen shall require all licensees to remain current on all municipal taxes, fees and charges as of December 31st each year, and no licensee shall fall in arrears greater than sixty (60) days on all municipal taxes, fees and charges due and payable by said licensee at any time during the license year.

   In the event a licensee falls in arrears in excess of sixty (60) days, said licensee may enter into a payment agreement per Section 13 (c) of Chapter XI. The Department, Board or official with whom the licensee shall have entered into a payment agreement shall forthwith provide copies of said payment agreement to the Board of Selectmen and to the Town Clerk, and further shall provide a status update report each month both to the Board of Selectmen and to the Town Clerk with respect to compliance by any/all licensees with the terms of such payment agreements.

   Failure of the licensee to abide by the terms of a payment agreement shall be grounds for denial, suspension, or revocation of license, in accordance with notice and hearing requirements of applicable law. [Sec. 2 added 6/28/04]

F. INACTIVE LICENSES

1. An alcoholic beverage license which is inactive for a period of three (3) consecutive months shall be subject to review by the Board of Selectmen. During

such review, the licensee shall be asked to discuss and demonstrate his/her operating plans for the establishment and the manner in which said licensee is serving the best interests of the community. The Board will not normally ask the licensee to discuss and demonstrate his/her operating plans for the establishment more frequently than once every ninety (90) days, but reserves the right to do so as it deems necessary.

2. In the event a licensed establishment closes for reasons other than an A.B.C.C. or Town enforcement, the licensee shall be required, within fourteen (14) calendar days of closure, to notify the Board of Selectmen, by certified mail, of said closure.

3. If, in the reasonable judgment of the Board of Selectmen, the establishment will not reopen for business within a year after the owner of said establishment, or holder of the alcoholic beverage license for said establishment, has submitted said mandatory written notice of closure to the Board, the Board may at that time vote to institute proceedings under G.L. c. 138, §77, to cancel the license within the subsequent ninety (90) days if the establishment is not reopened within said ninety (90) days.

4. If the licensee fails to notify the Board that his/her establishment has ceased to conduct business and the establishment has in fact ceased operations, the Board of Selectmen, in its reasonable judgment, may institute proceedings to cancel the license under G.L. c. 138, §77, fifteen (15) days after having learned of said closure.

G. PLEDGED LICENSES

1. Although the Board of Selectmen may, in its discretion, approve a license and a pledge of the alcoholic beverage license as collateral for a loan pursuant to G.L. c. 138, §23, the Board of Selectmen reserves any and all rights it has to suspend, revoke, not renew, or otherwise regulate the license under G.L. c. 138, §1 *et. seq.*

2. By its approval of the alcoholic beverage license and pledge of the license as collateral, the Board of Selectmen does not intend to become a party to the loan agreement and does not intend to bind or obligate the Town to any of the terms of the loan agreement.

3. In the event the license holder's loan and pledge of the license are approved by the Board of Selectmen, the pledge agreement and any associated loan documents must contain the following language:

   Notwithstanding the Ipswich Board of Selectmen's approval of alcoholic beverage license #_____ and pledge of the same as collateral pursuant to the terms of this agreement, the Board of Selectmen expressly reserves any and all rights it has to suspend, revoke, not renew, or otherwise regulate alcoholic

beverage license #_____ under G.L. c. 138, §1 *et. seq*. Furthermore, the Board of Selectmen does not intend to become a party to this loan agreement and does not intend to bind or obligate the Town of Ipswich to any of the terms of this loan agreement.

4. In the event the lender requests a transfer of the alcoholic beverage license, the Board of Selectmen will not approve the transfer without the consent of the license holder or a final judgment from a court of competent jurisdiction adjudicating the lender as the sole holder of the pledged license under the terms of the loan documents.

5. The Board of Selectmen will not be bound or obligated to provide notice to the lender of any actions that it takes relative to the alcoholic beverage license or the license holder.

6. Upon suspension, revocation, or non-renewal of the alcoholic beverage license pledged as collateral, the lender shall immediately surrender the license to the Board of Selectmen in accordance with G.L. c. 138, §65.

H. RENEWAL APPLICATION REVIEW

1. A licensee may be requested to appear before the Board at any time during the renewal process to demonstrate the manner in which he/she is serving the best interests of the Town.

I. AMENDMENTS

1. Changes to this policy may be made by majority vote of the Board of Selectmen and should be discussed at a public meeting. Notice of any change in policy should be made to all licensees in a timely manner.

Town of Ipswich
Application of Operating Overrides to Tax Bills

Adopted on: January 4, 2016
Adopted By: Board of Selectmen

Purpose:

The purpose of this policy is to minimize the impacts of operating budget overrides on taxpayers by distributing the increase over four (4) quarters rather than on the final two (2) quarters of tax bills.

Applicability:

This policy applies to the General Fund Operating Budget.

Policy:

Operating overrides approved prior to the issuance of preliminary tax bills shall be included on those bills and thus apportioned over four (4) quarters.

Town of Ipswich
Banner Specifications Policy

Adopted on: November 25, 2002
Adopted By: Board of Selectmen

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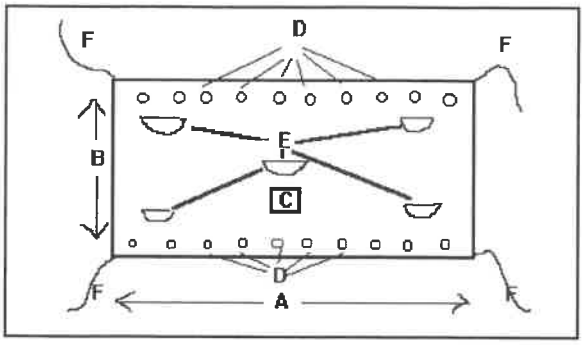
1. Banners publicizing local events may be hung for a maximum of ten days before the announced event. Applications to hang banners will be received no more than three months prior to the requested date of display.

2. An installation permit is required from the Board of Selectmen. Requests should be submitted in writing listing the name of the event, the sponsoring organization, and the date on which the event is to be held. The name, address, and telephone number of a contact person should be noted. Approval is subject to space limitations and is granted on a first-come/first served basis. Priority will be given to in-town organizations.

3. Acknowledgement of sponsorship of the banner will be allowed as long as it covers no more than 10% of the surface of the banner. The Selectmen reserve the right to refuse permission to reuse the banner if it is in questionable taste or condition.

4. The location at which the banner is to be hung is subject to approval by the Electric Light Division. When the banner is taken down, please arrange to pick it up at the Electric Light Division garage. WE TAKE NO RESPONSIBILITY FOR STORAGE OF SIGNS.

5. The following physical specifications must be observed:
   - A. Maximum length - 18'0"
   - B. Maximum width - 3'6"
   - C. Banner material -
     Best: 16 oz. vinyl-coated fabric OK: 12 oz. vinyl-coated fabric
   - D. Metal grommets - every 12 inches
   - E. Openings - slotted to release wind
   - F. Manila rope - 5/16" diameter or equal threaded through grommets entire length of banner. Minimum of 100' required to span for pole fastenings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Town of Ipswich
Beach Sticker Regulations

Adopted on: September 17, 1984
Adopted By: Board of Selectmen

Type of Beach Stickers:

A. Annual Resident Beach Stickers shall be made available at an annual charge of $20.00 to any Ipswich Residents, whether they own or rent a dwelling. An Ipswich Resident is any person whose principal year-round domicile is within the Town of Ipswich. A person who owns and pays real estate or personal property taxes upon a summer residence in Ipswich or who rents residential property for a time period which includes the continuous period from May 1 to October 14 inclusive shall be eligible for an Annual Resident Beach sticker. (Amended 1/13/2000; fee revised 10/26/89, 1/13/2000; 3/29/2001; 7/1/03).

B. Temporary Beach Stickers shall be made available at a charge of $15.00 to nonresidents who rent residential property in the Town of Ipswich for any continuous fourteen day period. (Amended 1/13/2000; fee revised 1/13/2000; 3/29/01; 7/1/03)

C. Horse Van Stickers shall be made available at a charge of $15.00 to Ipswich residents who wish to bring to the beach a horse van or a horse trailer drawn by a vehicle that has an Annual Resident Beach Sticker. (Fee revised 1/13/2000; 7/1/03)

D. Fishing Stickers shall be made available at a charge of $15.00 to those who wish to use the beach in the evening hours exclusively for fishing. (Amended 1/13/2000; 3/29/2001, 1/1/2007)

E. No person shall receive Beach Stickers as a privilege of office.

Beach Sticker Issuance Procedures:

A. Annual Resident Beach Stickers

1. In order to receive an Annual Resident Beach Sticker, an Ipswich Resident shall submit a current automobile registration for each vehicle for which a sticker is requested, showing registration of the vehicle in Ipswich, or his automobile registration and his/her tax bill or rent receipt for the season for his dwelling in Ipswich.
2. A new resident whose automobile registration has not yet been changed to an Ipswich address shall submit a rent receipt or a real estate bill of sale or deed.
3. Stickers shall be permanently attached to the vehicle for which the registration was shown and whose registration number matches the number written on the face of the sticker. Failure to comply with this regulation may result in the loss of beach sticker privileges.

4. A replacement sticker for a new vehicle that replaces one sold during the year will be furnished at no charge if the original sticker is returned, even if the sticker is in pieces. The Treasurer may waive this requirement if there is credible evidence that the vehicle was totaled due to an accident or other mishap. (Revised 07/11/2016).
5. Applicants whose vehicles are company-owned, commercially leased, or privately loaned must furnish written proof of their connection to the other party or agency and must also provide proof of their residency in Ipswich.
6. Annual resident beach stickers are valid from May 1 – April 30 of each year. (Adopted 02/27/2017).

B. Temporary Beach Stickers
1. Nonresidents who rent residential property in Ipswich for a specific length of time shall submit, in addition to their current automobile registration, a rent receipt that includes dates of the rental period and the address of the rental property.
2. Temporary Beach Stickers shall be issued with the following information noted on the pass: Vehicle Registration Number, Expiration Date, Official Stamp or Seal.
3. Temporary Beach Stickers shall be permanently attached to the vehicle for which the registration was shown and whose registration number matches the number written on the face of the sticker. Failure to comply with this regulation may result in the loss of beach sticker privileges.

C. Horse Van Stickers
1. Ipswich residents shall submit a current van or trailer registration for each vehicle involved.
2. A paper sticker shall be issued that contains the following information: Name, Registration Number, and Expiration Date.
3. Stickers shall be permanently attached to the vehicle for which the registration was shown and whose registration number matches the number of the face of the sticker. In the case of a trailer, the sticker shall be attached to the vehicle which pulls it. Failure to comply with this regulation may result in the loss of Horse Van Sticker privileges.
4. These stickers are only valid between the dates of October 1 and March 31 of each year. (Dates revised 8/14/95) Other regulations set forth by the Trustees of the Reservations and approved by the Board of Selectmen must be complied with at all times.

D. Fishing Stickers
1. In order to receive a Fishing Sticker, an individual shall submit a current automobile registration for each vehicle involved.
2. A paper sticker shall be issued with the following information: Registration Number, Name of individual who issued the sticker.

3. Stickers shall be permanently attached to the vehicle for which the registration was shown and whose registration number matches the number on the face of the sticker. Failure to comply with this regulation may result in the loss of Fishing Sticker privileges.
4. These stickers are valid only between the hours of 6:00 p.m. and 7:00 a.m., and the cars must be parked outside the beach parking lot gates.

E. Other Provisions
Any situations not specifically dealt with in these Regulations shall be referred to the Board of Selectmen. The Board of Selectmen shall determine any and all additional policies under these Regulations. Beach stickers may be purchased on line by visiting the Town website. (Amended 1/13/2000; 7/13/06)

Sticker Revocation:

A. Reason for Revocation: Annual resident beach stickers, temporary beach stickers, fishing stickers, and horse van stickers are subject to revocation if they are not attached to the vehicle for which the sticker was issued; the registration on the sticker must match the registration given with the application for the sticker.
B. Violator Identification: The Ipswich Police Department shall report all infractions to the Treasurer. The report should include registration on the beach sticker, the registration of the automobile to which the sticker was affixed, date, place and time violation was discovered.
C. Notice to Violator: The Treasurer shall contact the violator in writing to inform them of the violation and penalty and to inform them of the appeal process. The penalty shall be loss of beach sticker through December 31 of the following year in which the violation occurred. (Amended 7/13/06)
D. Appeal Process: Alleged violators to this policy may appeal to the Board of Selectmen in writing. The Board of Selectmen, having read the evidence and the appeal, may determine to reverse the revocation or to take any action by way of penalty, so long as the decided length of revocation is no longer than that stated in #C above. The Board of Selectmen shall notify the appealing party in writing of its decision.

(Section III adopted January 13, 2000)

Effective September 17, 1984
Section III adopted January 13, 2000
Section II.5. Amended July 11, 2016
Section II.6. adopted February 27, 2017

Town of Ipswich
Board of Selectmen Signature Stamp Policy

Adopted on: May 17, 2004
Adopted By: Board of Selectmen

Purpose:

The intent and purpose of this stamp is limited. It is used to affix the signatures of the signatures of the Selectmen only to official documents approved by a majority of the Board of Selectmen in open meeting. Under no circumstances is this stamp to be used for any purpose not approved by the Board of Selectmen.

Examples include: one-day liquor licenses; common victualler's licenses; automatic amusement device licenses; and other licenses issued by the Board of Selectmen as set forth on the attached list.

Examples for which the stamp will not be used: specifically, town warrant; bonds; notes; deeds; or other similar recordable instruments affecting interest in land.

Town of Ipswich
Budget Transfer Policy

Adopted on: April 1, 2013
Adopted By: Town Manager

Purpose:

Budget Transfer Policy is created to establish consistent standards, procedures and accountability for the transferring of funds.

Applicability:

This policy applies to the General Fund Operating Budget.

Policy:

Intra Department Budget Transfers:
Budgets voted with statutory appropriation at the function level (General Government, Public Safety, Planning and Community Development, Public Works, Community Services and Debt Service/Employee Benefits/Liability Insurance) will be supported with line item detail during the budget process. The line item detail will be used for internal expenditure control. To allow for managerial flexibility, the line items within the functional appropriation level can be amended upon the request of a Department Head and the approval of the Town Manager.

Inter Departmental Budget Transfers:
Transfers between departments within a functional level can be made upon the written request of the Department Head seeking a transfer, written consent of the Department Head whose budget funds will be transferred, and the approval of the Town Manager. Transfers will only be allowed for extraordinary and unforeseeable purposes.

Inter Function Transfers:
No transfers can be made between functional budgetary levels where separate appropriations are made, except by vote of Town Meeting or as provided under the General Laws Chapter 44, section33B (b).

Town of Ipswich
Capital Planning Policy

Adopted on: December 17, 2012
Adopted By: Board of Selectmen

Purpose:

The purpose of this policy is to outline the process for preparing and submitting an annual capital plan, and to identify factors in evaluating submissions.

Policy:

The Town Manager shall submit to the Board of Selectmen, annually, a five-year capital plan for the town. The plan will include equipment and infrastructure needs with a net cost of $10,000 or more and a life expectancy of 5 or more years.

Capital items may include repairs, improvements and modifications to town and school facilities or grounds; public works infrastructure (roads, streets, drainage, water, sewer, etc.); equipment and vehicles; studies in anticipation of improvements; a collection of major components that are part of a larger infrastructure, such as hardware, peripherals and major software as components of a larger technology and/or communication infrastructure.

Capital requests will be submitted on standard forms developed by the Town Manager, describing the need for the item/project, cost estimates, and recurring or reduced costs that may be incurred if the request is funded. Capital requests should include any anticipated design, contingency and field/technical administration costs.

The first year of each plan will be considered the proposed capital budget for the next fiscal year.

Rankings:

Projects will be ranked as follows, with 1 being the Highest ranking (projects may meet more than one of these criteria):

1. Risk to Public Safety: Protect the public or employees against a clear and immediate danger.

2. Risk to Property: Protect critical equipment/facilities from further deterioration.

3. Compliance with Federal or State Mandates: Where non-compliance poses a legal or fiscal consequence.

4. Routine Replacement: Replace critical equipment/facilities on a regular and scheduled basis or upgraded based on improved technology.

5. Operational Improvement: Improve operations through energy savings, reduction in man-hours, reductions in operating costs.

6. Coordination: Necessary to synchronize with other planned or external projects or that can be shared, when these other projects are high-priority projects.

7. Equitable Provision of Services: Address needs of special populations such as elderly, handicapped, or low-income populations.

8. Economic Development: Enhance identified opportunities for economic development and enhanced revenues through infrastructure addition, expansion.

9. Protection and Conservation of Natural resources: Protect unique community resources at risk of being degraded in quality and quantity.

10. New or Substantially Expanded/Renovated Facility: Construction/Acquisition to replace or expand, based on operational or programmatic changes.

11. Programmatic: Address changes in programming.

Based on these rankings, projects should be identified and High Priority, Important, Desirable, Low Priority. Projects which meet several objectives or address the needs of multiple departments may be ranked higher overall depending on the relative urgency of other submissions.)

Funding:
Funding sources should be reviewed and identified. Funding options include:

- *Short term:*
  General Fund: Annual amount to be determined but not less than one percent (1%) of total real estate and personal property taxes to be raised in the budget. *A dedicated operational override, to be added to this base, should be considered, with provision that these funds and related 2 ½ percent increases will be set aside annually for capital.*

  Enterprise funds: (ex: Water Revenues, Sewer Revenues)
  Special Revenues: (ex: Waterways, allocation of beach sticker revenue)
  Revolving funds: (ex: Recreation)
  Grants, Gift Accounts, Chapter 90 Road funds, Other (Private Funds, Donations)

- *Long Term:*
  Bonding (large projects in excess of $150,000)

Annual Set-aside in anticipation of future funding

The Select Board will submit the approved Capital Plan to the Finance Committee for review and recommendation. The Board of Selectmen will authorize the placement of capital projects on the annual town meeting warrant.

Monitoring:

Approved projects will be monitored for progress. Departments will report progress quarterly (October 1, January 1, March 1, July1) to the Finance Department, which will produce a progress report for the Town Manager, Board of Selectmen and Finance Committee.

Archives:

Completed projects will be recorded, maintained and archived in the Finance Department for future reference.

Town of Ipswich
Cell Phone Usage in Town Hall Policy

Adopted on: October 4, 2004
Adopted By: Board of Selectmen

Purpose:

In order to avoid the disruption caused by cell phone use in the Town Hall, the Town has adopted the following policy regarding cell phones:

1. Cell phone usage is permitted only in the stairwells

2. Cell phones should be turned off (at least the ringer) while conducting business

3. If you must be on call, choose a non-sounding setting device.

4. If you detect an incoming call, please proceed to a stairwell before responding to the call.

5. Town employees may use cell phones within their respective offices as needed.

Town of Ipswich
Credit Card Use Policy

Adopted on: May 12, 2016
Adopted By: Town Manager

In the modern world, the use of a credit card is an essential function to access electronic transactions. The Town of Ipswich has established a credit card account to provide authorized Town employees with full access to the wide variety of purchasing and disposition opportunities. Employees who use the Town of Ipswich credit card account must do so only for official and work related online purchases under the supervision of the Town Manager or her appointed designees. All employees must follow all rules and regulations set up by the Finance and Administration Department for internal fiscal controls.

The use of the card account is a privilege afforded to facilitate electronic transactions for employees but also requires greater vigilance and responsibility. Employees must follow all existing procedures set forth by the Town Manager's Office and Finance and Administration Department for their purchases or face disciplinary measures including dismissal, repayment of unauthorized expenditures and or criminal charges.

The use of a credit card for a transaction does not in any way negate other fiscal or administrative controls that are in place for noncredit card purchases. Employees are still required to adhere to all other administrative and accounting controls. Credit card use is by permission only and employees are expressly prohibited from lending the credit card to other town employees for use without the approval of the Town Manager. The Town Manager or an appropriate designees will review each transaction on the statement. At a minimum, the items, vendor and account number will be reviewed to determine if the purchase was made for official use and in accordance with policies and procedures.

When using the credit card, the Town employee must:

- Ensure that the goods or services to be purchased are budgeted and allowable expenditures. Any unauthorized expenses will not be paid by the Town of Ipswich. The Town reserves the right to collect payment for unauthorized expenditures from employee wages. **The consequences of not obtaining the proper documentation will be the deduction of the debit amount from the employee wages.**

- The employee is responsible for managing any returns or exchanges and ensuring that proper credit is received for returned merchandise. The cardholder should contact the vendor to obtain instructions for returns and review the next card statement to ensure that the return was properly credited.

- The use of credit card is to be used for official Town of Ipswich purchases only. Cash advances through a bank teller or an automated teller machine are strictly prohibited.

- The credit card account is not to be used for personal purchases with the intent of reimbursement afterwards. Random audits may be conducted for both credit card activity and receipt retention as well as for other internal accounting controls.

- It is the responsibility of the employee to immediately notify the Town Manager and the Finance Office of any lost or stolen credit card.

Credit Card Use Procedures

1. Employees who need to use the credit card account must ask first for permission from the Town Manager to be placed on the official list of authorized users.

2. Employee must first sign the Official Use Policy before using the credit card and maintain physical possession of the card at all times. Employees must return the card immediately after use and may not maintain possession of the credit card or store it in their office overnight. All users must follow secure practices for online credit card use as determined by the Information Technology Director.

3. **After use, employees must collect or print off all detailed receipts and other supporting documentation within twenty four hours and submit it into the Human Resources Office. This administrative procedure will facilitate the timely reconciliation and avoid any credit card late fees. The Town will not pay without proper receipts.**

4. **Employees who use the credit card will then submit all receipts to the Human Resources Department Director who will pay the bill each month with the correct documentation.**

5. The credit card account will be reviewed each month for unauthorized charges and other discrepancies.

I_____ have read and I agree to the policies and procedures outlined above. I understand that any violation of these policies may result in disciplinary action, up to and including employment termination, criminal charges and repayment of unauthorized purchases. I will submit receipts to the Accounting Office for review.

_____ _____

Employee Signature Date

Town of Ipswich
Criminal Offender Record Information Policy

Adopted on: August 1, 2013
Adopted By: Town Manager

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1. **Purpose and Scope**
   The Town of Ipswich is a certified agency in accordance with M.G.L. c. 6, § 172. Where Criminal Offender Record Information (CORI) checks authorized by law or regulation for employment, contract or vendor work, volunteer work and licensing purposes for the Town of Ipswich, the following practices and procedures will generally be followed.

2. **Applicability**
   - **2.1** This policy applies to any General Government (hereinafter referred to as the "Town of Ipswich" or the "Town") position; paid, unpaid, or contracted that may, in the course of its duties, have access to vulnerable populations such as the elderly, the disabled or children or any other position that the Town must or its authorized to perform CORI checks on pursuant law or regulation. This policy also applies to any person applying for certain licenses through the Town of Ipswich and is listed in section 4.3.
   - **2.2** This policy is intended to be consistent with any and all applicable laws. If any part of this policy is inconsistent with the law, that part of the policy shall be considered invalid, and the remaining provisions of the policy shall be construed to be consistent with the law.

3. **Definitions**
   - **3.1** **Applicant:** Includes any current or prospective employee, licensee, volunteer or person who is subject to the requirements of 803 CMR 2.00 and 7.00.
   - **3.2** **Department of Criminal Justice Information Services (DCJIS): DCJIS, in accordance with M.G.L. c. 6, § 167A,** provides for an exercise control over the installation, operation, and maintenance of the data processing and data communication systems known as the Public Safety Information System, which includes the criminal Justice information system. The authority and functions of DCJIS further described in Massachusetts General Laws, chapter 6, and regulations passed pursuant to the statute.
   - **3.3** **Criminal Offender Directed Information (CORI):** "Criminal Offender Record Information" (CORI) includes; records and data in any communicable form which concerns an identifiable individual and relates to the nature or disposition of a criminal charge, and arrests, a pre-trial proceeding, other judicial proceedings, sentencing, incarceration, rehabilitation, or release. Such information shall be restricted to that

recorded as the result of the initiation of criminal proceedings any consequent proceedings related thereto. As provided by law, CORI shall be limited to information concerning persons who have attained the age of 17 and shall not include any information concerning criminal offenses or acts of delinquency committed by any person adjudicated a delinquent child before he attained the age of 17; provided, however, that if a person under the age of 17 is adjudicated as an adult, information relating to such criminal offense shall be criminal offender record information. CORI shall not include information concerning any offenses, which are not punishable by incarceration. CORI is further limited in accordance with law and regulation.

3.4 CORI Acknowledgment Form:
All those required to undergo a CORI check must complete and sign this form. The most current version of this form is available from the Human Resources Department.

3.4.a **Dissemination:** The release of CORI at any communicable form.

3.4.b **Otherwise Qualified:** Refers to final applicants that meet all of the criteria for positions for which the individual is being screened.

3.4.c **Regulations:** Regulations include the whole or any part of any rule, standards, other requirement of general application and future effect, including the amendment or repeal thereof, adopted by DCJIS to interpret or implement the law enforced or administered by DCJIS but does not include:

3.4.c.i An advisory ruling of DCJIS;

3.4.c.ii Procedures concerning the internal management of what discipline within DCJIS, which do not substantially affect the rights of what the procedures available to the public; or,

3.4.c.iii Decisions issued in adjudicatory proceedings.

3.5 Please consult the Personnel Definitions regarding Appointing Authority, Regular Full-time Employee, Regular Part-time Employee, Intermittent Employee, Seasonal Employee, Intern, Volunteer, Summer Higher, Contingent Worker, Temporary Employee at any other applicable terms utilized in this document.

4. Policy

4.1 For Employees

4.1.a For the purposes of Regular Full-time, Regular Part-time, Temporary, Seasonal, Intern, Volunteer, Summer Hire, Contingent Worker, CORI checks will only be conducted as authorized by the Department of Criminal Justice Information Services (DCJIS).

4.1.b All applicants for employment with the Town of Ipswich that require a CORI check as part of a conditional offer of employment or background check will be notified that a CORI check will be conducted.

4.2 For Contractors / Vendors

4.2.a For purposes of contract or vendor work, CORI checks will only be conducted as authorized by the DCJIS.

4.2.b All contractors or vendors who in the course of their duties would be exposed to vulnerable populations such as the elderly, the disabled or children, and any other contractors or vendors who may be required or authorized to obtain CORI information under law or regulation may be required to undergo and passed a CORI check through the Town.

4.3 For the Purposes of licensure

4.3.a CORI checks will only be conducted as authorized by the DCJIS

4.3.b To the extent permitted by law, any person applying for any license or appointment as listed below through the Town of Ipswich will be required to undergo a CORI check and in such circumstances will be provided access to the Towns full CORI Policy including:

Liquor	Taxi	Solicitor
Auctioneer	Antique & Old Metals	Kayak
Junk Dealer	Motor Vehicle Salvage (Class I, II, III)	
Any other licensed physician permitted by the DCJIS or general law		

5. Procedures

5.1 Conducting CORI checks

5.1.a CORI checks will only be conducted as authorized by the DCJIS. All persons who must undergo a CORI check will be notified that a CORI check will be conducted and access to the Towns full CORI Policy per Section 4.3 shall be provided. Individuals are not required to produce a copy of their own CORI.

5.1.b An agency certified pursuant to M.G.L. c. 6, § 172 shall obtain information required by the DCJIS on the CORI Acknowledgment Form, including but not limited to full name, date of birth, mother's maiden name, place of birth, sex, former addresses, height, eye color, and may request the last 6 digits of the applicant's social security number, in order to assure that the distribution of the CORI relates to the individual for whom the request has been made.

5.1.c In order to obtain a CORI check on an applicant, the Town shall:

5.1.c.i Confirm that it is currently certified to perform a CORI check on the current employee or otherwise qualified applicant under its grant of certification from the DCJIS;

5.1.c.ii Obtain an Acknowledgment Form prescribed by the DCJIS and obtain the signature of the individual upon whom the CORI check is being performed, unless otherwise authorized by law, (if a subsequent check is performed on the same individual within a year of signing an Acknowledgment Form, the individual will be given a seventy-two (72) hour prior notice of the new check; and if the subsequent check is performed more than a year after the signing, a new Acknowledgment Form is required).

5.1.c.iii Verify the identity of the applicant upon whom the CORI check is being requested with at least one form of government issued photographic identification (state issued driver's license or ID card, passport, or military ID). For individuals in which a government issued photo identification is not available, the Human Resources Department shall contact DCJIS for other appropriate document to be provided.

5.1.c.iv Maintain a copy of the signed document **CORI Acknowledgment Form.**

5.1.c.v The Town shall not retain CORI records for longer than seven years from the date of employment or volunteer service, or from the date of the final employment or licensing decision of the requestor regarding the subject, whichever occurs later, or unless otherwise required or permitted by law.

5.2 Review of CORI

5.2.a. CORI records obtained from DCJIS are confidential. Once a CORI record is received, the authorized individual will closely compare the record with the information on the CORI request form and any other identifying information provided by the applicant, to ensure the record relates to the applicant.

5.2.b If a criminal record is received from DCJIS, accordingly, all personnel authorized to review CORI in the decision making process must be familiar with the educational materials made available by DCJIS as well as associated guidance from the Massachusetts Commission Against Discrimination, and the Equal Employment Opportunity Commission pursuant to the federal Civil Rights Act.

5.2.c Unless otherwise provided by law, a criminal record will not automatically disqualify an applicant. Rather, determinations of suitability based on CORI checks will be made consistent with this policy and any applicable law or regulations.

5.2.d The Town will record and maintain a log of any dissemination of CORI outside the Town, including any dissemination at the request of the individual. The Town may disseminate CORI to a court or administrative agency for the purpose of defending itself in a legal action concerning the decision not to hire, to discharge, or to deny the license. The log must include: (a) the subject name; (b) the subjects date of birth; (c) the date and time of dissemination; (d) the name of the person and organization to whom the CORI was disseminated; (e) the name of the agency for whom the requestor works; (f) the specific reason for dissemination. The log must also identify the person completing the dissemination.

5.3 Findings and Appeals

5.3.a Prior to questioning an applicant about his or her criminal history record, the applicant must be given a copy of the record and notified of its source.

5.3.b If the Town of Ipswich is inclined to make an adverse decision based on the results of the CORI check, the Human Resources Department or the appropriate appointing authority will immediately notify the applicant. The Town shall provide the applicant with a copy of the criminal record, notify the applicant of its source, advise the applicant of the part(s) of the record that make him or her unsuitable for the position or license, provide a copy of the Towns CORI policy, provide an opportunity to dispute the accuracy of the CORI record, and provide a copy of the DCJIS's **Information Concerning the Process in Correcting a Criminal Record.**

5.3.c If an applicant believes that the criminal record received from the DCJIS is not his or hers, or is otherwise inaccurate, the applicant must document his or her challenge in writing, as directed by the Human Resources Director.

5.3.d If the CORI record provided does not exactly match the identification information provided by the applicant, the Town of Ipswich will make a determination based on a comparison of the CORI record and documents provided by the applicant. The Town of Ipswich may contact DCJIS and request a detailed search consistent with DCJIS policy.

5.3.e If the Town of Ipswich reasonably believes that the record belongs to the applicant and is accurate, based on the information as provided in section 5.1 of this policy, then the determination of suitability for the position or license will be made. Unless otherwise provided by law, factors considered in determining suitability may include, but not be limited to the following:

- relevance of the crime to the position sought

- the nature of the work to be performed
- time since the conviction
- age of the candidate at the time of the offense
- seriousness and specific circumstances of the offense
- the number of offenses
- whether the applicant has pending charges
- any relevant evidence of rehabilitation or lack thereof
- any other relevant information, including information submitted by the candidate or requested by the hiring authority

The Town of Ipswich will notify the applicant of the decision in a timely manner.

5.4 Regulatory Authority and questions

5.4a All questions regarding CORI regulation in this policy may be directed to the Human Resources Department.

5.4.b This policy is written in accordance and consistent with the regulations set forth under 803 CMR 2.00 – 9.00 et seq. and M.G.L. c. 6, § 167-178.

5.4.C If CORI information by use of a Consumer Reporting Agency as that term is defined under federal law, the Fair Credit Reporting Act may apply.

CORI checks will be performed on current employees and volunteers every three (3) years and will be kept on file (locked, separate from a personnel file for three (3) years post-employment participation within the Ipswich Police Department. The Town of Ipswich will maintain and respect the privacy of all current and perspective employees, volunteers and licensees.

Town of Ipswich
Disposition of Town-Owened Land

Adopted on: 1998, Revised April 22, 2013
Adopted By: Board of Selectmen

Purpose:

The purpose of this policy is to outline procedures for disposition of town-owned land ("property"). Disposition analysis and process may be initiated by the custodian of that property or by a request from a private or non-profit party.

Objectives:

1. To comply with the requirements of Chapter 30B and all other laws governing disposition or municipal property:
2. To establish a method for analysis of potential disposition;
3. To consider the various goals which such disposition may serve; and
4. To allow public input into the process.

Review:

There shall be an internal committee established to review all requests for disposition of town-owned land. This committee shall be comprised of:

- Chief Assessor
- Director of Public Works
- Director of Utilities
- Director of Planning and Community Development and
- Director of Finance.

The committee shall meet on an as-needed basis to consider land disposition requests Members may consult with the Town Manager, Board of Selectmen, and town boards and committees during a disposition review and should prepare a written summary of their recommendations, including the advantages and disadvantages of the proposed disposition.
The committee shall issue a final written report to include:
Assessed and market values of the property;
Current and foreseeable uses of said property;
Financial impact of the sale or retention of said property;
Neighborhood and environmental impacts of the sale or proposed uses of said property;
Alternatives to title transfer, such as easements; and
Any restrictions or covenants to be placed on the property that should be considered prior to sale or as part of any purchase and sale agreement.

The committee shall present the report to the Town Manager, who shall forward the report to the Board of Selectmen, along with his/her recommendation.
The Board of Selectmen shall hold a public hearing, pursuant to Board of Selectmen regulations, before acting on any recommendation relative to the property in question. Notice of the date, time and location shall be sent to the requestor and abutting property owners.
Except as otherwise provided under law, town meeting approval is required for the transfer and disposition of town-owned land, including permanent easements across town property. Except as otherwise provided under law, disposition of real property is governed by Chapter 30B of the Massachusetts General Laws. Exceptions generally fall into two categories: sale of foreclosed properties by the custodian (Town Treasurer) and acquisition of conservation land or conservation restrictions.

Initiation of Review Process:

Review process begins when a custodian of municipal property or a private party initiates a request. (See attached form)
Requests to Dispose of Property are generally initiated internally by the municipal custodian of that property. For example, the Town Treasurer may initiate the process during a tax foreclosure process. The custodian of such property shall submit a Request to Dispose of Property to the Town Manager. This request will be submitted to the Director of Planning and Community Development, who shall distribute this information to the committee and convene a meeting of the committee to undertake review. The Director of Planning and Community Development shall chair the committee.
Requests to Acquire or Purchase Property are generally initiated by outside parties to acquire town-owned land for a particular purpose. Outside parties must submit a Request for Acquisition or Purchase of Town Property to the Town Manager. This request will be submitted to the Director of Planning and Community Development, who shall distribute this information to the committee and convene a meeting of the committee to undertake review. Reviews of these requests will be completed within 90 days; if additional time is required, the requesting party will be notified of the expected completion date and the reasons therefor.

Town of Ipswich

☐ Request by Private Party to Acquire or Purchase Town-Owned Land

☐ Request by Land Disposition Committee, or other Town Entity, to Dispose of Town Land

Requestor Information:

Name of Requestor: _____

Address: _____

Home Phone: _____ Other Phone: _____

Email: _____

Land Information:

Land Address: _____

Assessor's Map and Lot Number _____ - _____ Acres/Sq. Feet _____ Zoning District _____

Any Structure on the Property? ☐ Yes ☐ No

If yes, describe the type and condition of each structure

_____

_____

Assessor: Assessed Value of Property $_____

Tax Status of Property (please itemize any back taxes or fees owed):

_____

_____

Description of Parcel (topography, natural features, water resources, etc.):

_____

_____

Current Use:

_____

Intended Use:

_____

Nature of Requested Disposition (i.e., do you want an easement or do you wish to purchase the property?)

☐ Purchase Property ☐ Acquire Easement ☐ Dispose of Property

Please attach a photograph of the property, and, if any, additional information regarding the property and your intended use.

I/We understand that disposition of Town property is subject to the approval of Town Meeting and the provisions of Chapter 30B of the Massachusetts General Bylaws and such other conditions and covenants as Town Meeting or the Board of Selectmen may impose.

Signature:_____

Date: _____

Town of Ipswich
Emergency Closing of Facilities Policy

Adopted on: December 4, 2012, revised March 20, 2013
Adopted By: Town Manager

Purpose:

The Emergency Closing of Facilities Policy is created to provide efficient and consistent standards and procedures for the closing of Town facilities during emergency situations for the safety of employees and the public. Emergency situations include but are not limited to snow or other weather-related events. Closing of Town facilities is done in the interest of both public and employee safety.

Applicability:

This policy applies to general government management, administrative, professional and support personnel, regardless of work location. It does not apply to essential custodial and maintenance personnel, Public Safety personnel, essential Utilities Department personnel, essential Department of Public Works personnel and essential call-in personnel. Essential personnel are defined by the Department Director and/or the Town Manager or his or her designee and may change for each situation.

Policy:

It is the policy of the Town of Ipswich to compensate employees who cannot report for work when the municipal building they work in is closed due to an emergency situation.

In the event non-exempt employees are required to remain at work or report to work after the municipal building in which they work has been closed, they will be entitled to receive, in addition to their regular pay for that day, banked compensatory time for time worked after the designation. This compensatory time must be used at an agreed-to time with the department head as to not cause overtime.

Procedures:

A. **Emergency Situation Which Begins BEFORE Working Hours**

1. If an emergency situation occurs before or during the morning commute hours, employees should take a reasonable amount of time necessary to arrive at work safely. Employees who prefer to use accumulated vacation or compensatory leave time, in lieu of reporting to work, should be allowed to do some. In general, if Ipswich Schools are closed or delayed as a result of the weather, employees may use up to one extra hour in the morning beyond their normal start time to

ensure a safe arrival at work, without loss of pay or use of accumulated leave time.

2. Unless the municipal building is closed by the Town Manager or his or her designee, employees who do not report to work at all must use their own vacation or compensatory accumulated leave for all hours they were scheduled to work for the day.
3. In the event that a decision is made by the Town Manager or his or her designee not to open the building, or to schedule a late opening, employees shall be notified by their supervisor as soon as possible prior to the start of their work day.

   Appropriate notification shall also be made on voicemails, website and entrances to buildings. Employees will be compensated for the period that the municipal building in which they work is closed. However, employees who were previously scheduled to be on vacation, sick, or other leave for the period will be charged the appropriate leave.

B. Limited Work Force

1. When an event begins during the day and is forecasted to impact driving conditions, or otherwise impact operation of the facility, the Town Manager or his or her designee may call for a Limited Work Force. This shall mean that, if possible, at least one employee in each department should remain in the office until the close of business, or until the building is closed by the Town Manager or his or her designee.
2. As a practical matter, employees who live the farthest driving distance away, who are most at risk of injury during a weather-related event, or who must arrive somewhere at a specified time, such as to a child care facility, or who are otherwise concerned about driving, should be the first employees to be released. Employees so released will be paid for the remained of their regular work day. To the extent possible the Limited Work Force should rotate.
3. When a Limited Work Force is designated by the Town Manager or his or her designee, non-exempt employees who are required to work when other employees are released will be entitled to receive, in addition to their regular pay for that day, banked compensatory time for time worked after the designation. This compensatory time must be used at an agreed-to time with the department head as to not cause overtime.
4. The Town Manager or his or her designee, at his or her discretion, may close certain offices during a Limited Work Force Situation. If the office is closed at the discretion of the Town Manager or his or her designee, no employees of any closed office need to remain during the Limited Work Force Designation.

C. Change of Work Location

1. In the event that a decision is made by the Town Manager or his or her designee not to open a particular building, or to schedule a late opening, employees of that

particular building may be required to report for duty at secondary location if their function can be accommodated at a secondary location.
2. Employees who are required to work from a secondary location will not receive additional compensation.

D. Change of Work Duties

1. During an emergency, employees may be required to perform additional or different duties then outlined in their job description. This includes but is not limited to, answering phones in the Emergency Operation Center and other operations as directed by the Town Manager or his or her designee or the Emergency Management Director.

E. Availability of Employees

1. In the event that a decision is made by the Town Manager or his or her designee not to open a municipal building, or to schedule a late opening, employees shall be accessible by phone for immediate needs. If Department Directors or Heads are on a scheduled vacation, a subordinate shall be accessible by phone for immediate needs. The Town Manager or his or her designee shall be notified in advance of the subordinate assigned to cover for the Department Director or Head.

Town of Ipswich
Free Cash Policy

Adopted on: February 4, 2013
Adopted By: Board of Selectmen

Purpose:

The purpose is to provide a policy for the conditions under which Free Cash should be used.

Sources of Income:

Free Cash is the amount of the community's funds that are unrestricted and available for appropriation. Free Cash is generated when actual revenue collections are more than budget estimates, and when expenditures and encumbrances are less than appropriations, or both. It may be appropriated after certified by the Massachusetts Department of Revenue after the close of each fiscal year. Appropriation requires a simple majority vote by town meeting. Free Cash is not a fund and interest does not accrue to the balance. (Source: IGR No. 86-104, Bureau of Accounts, Mass. Department of Revenue)

Allowed Uses of Funds:

Upon appropriate vote at Town Meeting, the monies from the Free Cash may be appropriated to finance the following:

1. Emergency, urgent or unforeseen expenses for which there are no immediate feasible or alternative funding sources;
2. To stabilize the municipal budget when variances are due to unexpected adverse economic conditions that are expected to be of short term duration;
3. To enhance fund reserves (such as the Stabilization Fund, Capital Stabilization Fund and OPEB Trust Fund) in accordance with goals established by the Board of Selectmen;
4. To fund capital projects or other special projects for which there are no other identified funding sources.

In all cases, use of free cash should be avoided for routine and recurring operational expenses.

Fund Balance:

The minimum balance shall not be reduced below $100,000. Any undesignated or un-appropriated balance above $100,000 should be transferred into an appropriate reserve.

Policy Review:

This policy shall be reviewed periodically.

Town of Ipswich
Investment Policy

Adopted on: June 25, 2012
Adopted By: Board of Selectmen

I. The Investment of General Funds, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds

A. Scope

This section of the policy applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. Section two will deal with trust funds, and any other funds with special circumstances such as stabilization funds. A separate Contributory Retirement Board, Essex Regional Retirement System, is responsible for the investment of the pension funds.

B. Objectives

Massachusetts General Laws, Chapter 44, section 55B requires the municipal/district treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date a disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk
The Town of Ipswich will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section C of this Investment Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and

advisers with which the Town of Ipswich will do business in accordance with Section G.

- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The Town of Ipswich will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.

- ***Liquidity*** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

- ***Yield*** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

C. Investment Instruments

Note: Public investments in Massachusetts are not protected through provisions in State law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity of a lower interest rate. The Treasurer negotiates for the highest rates possible, consistent with safety principles.

The Treasurer may invest in the following instruments:

- Massachusetts State pooled fund: **Unlimited amounts** (Pool is liquid)
    - The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos), and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.

- U. S. Treasuries that will be held to maturity: **Unlimited amounts (Up to one year maturity from date of purchase)**

- U.S. Agency obligations that will be held to maturity. **Unlimited amounts (Up to one year maturity from date of purchase)**

- Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. **(Up to one year)** which are fully collateralized through a third party agreement: **Unlimited Amounts**

- Bank accounts and C.D.'s **(Up to one year)** insured by F.D.I.C. up to **$250,000 limit.** All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the $250,000 insurance coverage. In some cases Banking Institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M): **Unlimited Amounts**

- **Unsecured bank deposits** of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: These investments **will be limited to no more than 60% of a municipality's cash**. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.

D. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and State pools (MMDT), no more than 60% of the Town's investments shall be invested in a single financial institution.

E. Authorization

The Treasurer has authority to invest municipal funds, subject to the statutes of the Commonwealth cited above in Section B.

F. Ethics

The Town Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. The Treasurer shall disclose to the Board of Selectmen and the Assistant Treasurer shall disclose to the Town Manager any material financial interest in financial institutions that do business with the

town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the town's investments.

G. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to safety. Financial institutions should be recognized, reputable dealers.

The Treasurer shall require any financial institutions, brokerage houses and broker/dealers, wishing to do business with the Town of Ipswich, to supply the following information to the Treasurer:

- Audited financial statements
- Proof of National Association of Security Dealers certification
- A statement that the dealer has read the municipality's investment policy and will comply with it
- Proof of credit worthiness (minimum standards: at least five years in operation and a minimum capital of 10 million dollars)

H. Reporting Requirements

On an annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the Town. The annual report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the fiscal year.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
- A summary of the income earned on a yearly basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

I. Restrictions

Chapter 44, Section 55 set forth the several restrictions that the Treasurer must be aware of when making investment selections.

- A Treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60% of the capital and surplus of such bank or trust

company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.

- The Treasurer shall not make a deposit in any bank, trust company or banking company that he is associated as an officer or employee or has been the same for any time during the three years immediately preceding the date of any such deposit.
- All securities shall have a maturity from date of purchase of one year or less.
- Purchases under an agreement with a trust company, national bank or banking company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

J. Legal References

Massachusetts General Law Chapter 44, Section 54
Massachusetts General Law Chapter 44, Section 55B
Massachusetts General Law Chapter 740 of the Acts of 1985

II. The Investment of Town Trust Funds and Stabilization Funds.

This section of the policy applies only to funds that could be invested long term, i.e. Town Trust Funds and Stabilization Funds. (excluding Library Trust Funds)

A. Scope

This policy applies to all accounts that are designated as Town Trust Funds or Stabilization Funds. These funds include all accounts that are received as scholarships and perpetual care receipts.

All accounts will be maintained separately receiving their proportionate interest and any realized and unrealized gains or losses. The account will be established as a pooled investment portfolio unless otherwise stated. Any additional accounts will be maintained in this same manner.

B. Authority

Massachusetts General Law Chapter 44, section 54 pertains to the investment of Trust Funds. All town trust funds shall fall under the control of the Town Treasurer unless otherwise provided or directed by the donor.

C. Objective

Massachusetts General Laws, Chapter 44, section 55B requires the Town Treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution.

The M.G.L. Chapter 740 of the Acts of 1985 requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk
The Town of Ipswich will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section D of this Investment Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Town of Ipswich will do business in accordance with Section H.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk
The Town of Ipswich will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy

- ***Liquidity*** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

- ***Yield*** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

D. Investment Instruments

M.G.L. Chapter 44 section 54 states that money should be deposited into savings bank, trust companies incorporated under the laws of the commonwealth, banking companies incorporated under the laws of the commonwealth which are members of the Federal Deposit Insurance Corporation, or national banks, or invested in participation units in a combined investment fund under section thirty-eight A of chapter twenty-nine, or in a paid–up shares and accounts of and in co-operative banks, or in shares of savings and loan associations or in share or savings deposits of federal savings and loan associations doing business in the commonwealth.

Additionally the Town of Ipswich may invest such funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the commonwealth; provided, that not more than fifteen percent of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent of such funds be invested in the stock of any one bank or insurance company. See attached the Commonwealth of Massachusetts **List of Legal Investments**.

The Treasurer may invest in the following instruments:

- U. S. Treasuries that maybe sold prior to maturity: **Unlimited amounts (With no limit to the length of maturity from date of purchase)**

- U.S. Agency obligations that maybe sold prior to maturity. **Unlimited amounts (With no limit to the length of maturity from date of purchase)**

- Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. **Unlimited amounts (With no limit to the length of maturity from date of purchase),** which is fully collateralized through a third party agreement:

- Bank accounts and C.D.'s **(With no limit to the length of maturity from date of purchase),** fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.M): **$250,000 limit** All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the $250,000 insurance coverage. **Unlimited amounts**

- **Unsecured bank deposits** of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: These investments **will be limited to no more than 40% of total trust funds**. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.

- Common and preferred stock that are listed in the **List of Legal Investments.**
- Investment Funds that are listed in the **List of Legal Investments.**
- All other items not separately identified here that are listed in the **List of Legal Investments.**
- All investments allowed under M.G.L. Chapter 167F, Section 3 (5), Prudent Investments which includes investment grade corporate bonds and mutual funds (including EFTs) traded on a national exchange.

E. Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures, and this investment policy, and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

F. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities as well as concentration in a specific institution, with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

G. Ethics

The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. The Treasurer shall disclose to the Board of Selectmen and the Assistant Treasurer shall disclose to the Town Manager any material financial interest in financial institutions that do business with the

town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the town's investments.

H. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to safety.

The Treasurer shall require any financial institutions brokerage houses and broker/dealers, wishing to do business with the Town of Ipswich, to supply the following information to the Treasurer:

- Audited financial statements
- Proof of National Association of Security Dealers certification
- A statement that the dealer has read the municipality's investment policy and will comply with it

I. Reporting Requirements

On an annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the Town. The annual report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the fiscal year.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
- A summary of the income earned on a yearly basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

J. Legal References

Massachusetts General Law Chapter 44, Section 54
Massachusetts General Law Chapter 44, Section 55B
Massachusetts General Law Chapter 740 of the Acts of 1985

Trust Funds may be co-mingled and invested in any instruments allowed by the Commonwealth of Massachusetts list of Legal Investments Legal issued by the Banking Commissioner each July. Each trust fund must be accounted for separately. Chapter 44 Section 54 sets forth that Treasurers may invest in instruments that are legal for savings banks. This list of investments is included in the Commonwealth of Massachusetts List of Legal Investments.

III. The Investment of OPEB Trust Funds

A. Scope

This section applies to all funds that are separately designated as long-term Other Post Employment Benefit (OPEB) funds. The account will be established as a pooled investment portfolio unless otherwise stated. Any additional contributions to the account will be maintained in the same manner.

B. Authority

Massachusetts General Law Chapter 32B, section 20 allows a city, town, district, county or municipal lighting plant to set up a special trust fund, the Other Post Employment Benefits (OPEB) Liability Trust Fund. The governmental unit's treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

C. Objective

OPEB funds are long-term investments. Given a stated discount rate target, this long-term approach enables the Town to purchase long-term assets, such as equities, which tend to

have high returns over many years but whose price volatility precludes their use by those with shorter time horizons. By keeping our long-term focus in mind at all times, we hope to weather the periodic bad times.

We expect this long term view to provide us with better results than will be earned by those who pick short term investments or who abandon ship during turbulent times. We also expect that equities will serve as a hedge against eroding trust fund values due to long term inflationary trends.

We expect the stock market to provide greater total returns than the bond market does. We make this statement in a long-term sense, knowing that both economies and markets suffer periodic (but normally brief) declines, and knowing that there have been periods when cash and bonds outperform stocks.

We expect the relationship between the economy, the stock market, and inflation that has been in existence for the past 70 years to continue. We expect the American economy to show modest real growth over full business cycles, after allowance for occasional recessions. We expect stock prices to grow slightly faster than inflation, although the naturally volatile nature of the stock market will make such growth invisible except when observed over longer periods of time. We expect cash dividends from stocks also to grow slightly faster than inflation, and to fluctuate much less than stock prices do.

We expect continued inflation. Its timing and severity we cannot predict, but we believe it will be of sufficient magnitude that to ignore it would threaten our ability to meet our long-term objectives.

Our definition of risk is not always the common one. Most investors define investment risk in terms of the volatility of short-term total returns. This definition is appropriate for funds with a very short-term time horizon, but inappropriate for quasi-perpetual funds such as this OPEB Trust Fund. Our managed funds bear three potential kinds of risk. One comes from any mismatch between the natural cash flows out of the Trust (the amount requisitioned from the Trust) and the cash flows coming in (from contributions, dividends and interest). A second source of risk is the possibility that the assets in the funds do not perform the way the investment manager(s) or we expect them to. The third form of risk is that of reacting inappropriately at a volatile period, most likely after a severe market decline. We hope to minimize these risks to as great a degree as is possible without harming the Trust Fund's long-term objectives. Market value fluctuations are of secondary importance unless individual assets have permanently impaired values and must be liquidated to preserve remaining value.

D. Strategy

The contracted Investment Manager(s) will utilize the following investment guidelines in terms of asset allocation. This policy is subject to review and amendment at any time.

0 – 10% Cash and cash equivalents – normalized at 5%. Cash will be maintained to provide periodic cash distributions. Cash will not normally be held as a strategic investment asset, although the Investment Manager may seek to allow cash to build to the maximum level in times of market uncertainty.

0 – 20% Alternative Investments – normalized at 10%. Alternative Investment strategies include, but are not limited to, investment vehicles with the following objectives: market-neutral, absolute return, global macro, long/short, commodities, managed futures and arbitrage.

30 – 50% Fixed Income - normalized at 35%. To ensure appropriate diversification and to minimize default risk, the Trust Fund will invest primarily in high-quality taxable bonds, notes, and other credits through mutual funds, exchange-traded funds (ETFs) or individual bonds. Lower-quality bonds may be held through mutual fund or ETF ownership. The overall goal of the fixed-income portion of the portfolio is to provide returns competitive with, and price volatility similar to, the Barclays (Lehman Brothers) Aggregate Bond Index. The fixed income allocation exists to provide income and to dampen the volatility from the fund's equity holdings.

30 – 70% Equities – normalized at 50%. The sub-categories and their respective allocation ranges are as follows:

1) 40-60% - normalized at 50% (of the equity allocation) in U.S. Large Cap;
2) 15-25% - normalized at 20% - in International Developed Countries (all markets caps);
3) 10-15% - normalized at 12.5% - in U.S. Mid Cap;
4) 5-15% - normalized at 10% - in U.S. Small Cap;
5) 5-10% - normalized at 7.5% - in International Emerging Markets.

Adequate diversification and risk controls must be maintained within each sub-category. An appropriate benchmark for the overall asset class of equities, as well as each sub-strategy, will be determined and agreed upon between the Town and the Investment Manager(s).

E. Investment Instruments

M.G.L. Chapter 203C: section 1 known as the Massachusetts Prudent Investor Act, states that a trustee shall invest and manage trust assets as a prudent investor would, considering the purposes, terms, and other circumstances of the trust, including those set forth in subsection c. In satisfying this standard, the trustee shall exercise reasonable care, skill, and caution. A trustee's investment and management decisions respecting individual assets shall be considered in the context of the trust portfolio as a part of an overall investment strategy reasonably suited to the trust.

Among circumstances that a trustee shall consider in investing and managing trust assets are such of the following as are relevant to the trust or its beneficiaries: 1) general economic conditions; 2) the possible effect of inflation or deflation; 3) the role that each investment or course of action plays within the overall portfolio; 4) the expected total

return from income and appreciation of capital: 5) other resources of the beneficiaries; 6) needs for liquidity, regularity of income, and preservation or appreciation of capital.

A trustee shall make a reasonable effort to verify facts relevant to the investment and management of trust assets. A trustee may invest in any kind of property or type of investment consistent with the standards of this chapter. A trustee who has special skills or expertise, shall have a duty to use such special skills or expertise.

Section 4: A trustee shall reasonably diversify the investments of the trust unless, under the circumstances, it is prudent not to do so.

The Treasurer may invest in the following instruments:

- U. S. Treasuries that may be sold prior to maturity: **Unlimited amounts (With no limit to the length of maturity from date of purchase)**
- U.S. Agency obligations that may be sold prior to maturity: **Unlimited amounts (With no limit to the length of maturity from date of purchase)**
- Bank accounts or Certificates of Deposit ("CDs"): **Unlimited amounts (With no limit to the length of maturity from date of purchase),** which is fully collateralized through a third party agreement.
- Bank accounts and CDs: **(With no limit to the length of maturity from date of purchase)** fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.): All bank accounts and CDs in one institution are considered in the aggregate to receive the insurance coverage limit.
- Money market mutual funds.
- Fixed-income mutual funds and exchange-traded funds (ETFs).
- Preferred stock: securities must be investment grade at the time of purchase.
- Common stock.
- Equity mutual funds and exchange-traded funds (ETFs).
- Alternative investment-oriented mutual funds. Leveraged (i.e. 2x or 3x) investment strategies are not permitted.

F. Specific Risks

- **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Town will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations, as they carry an AAA rating.

In regards to fixed-income investments, the Town will only purchase investment grade securities with a high concentration in securities rated A or better. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds. Investments in fixed income securities will be made primarily for income and capital preservation. The Town may invest in the Massachusetts Municipal Depository Trust (MMDT) with no limit to the amount of funds placed in the fund.

- **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Town will review the financial institution's financial statements and the background of the sales representative. The intent of this qualification is to limit the Town's exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry.

Further, all securities not held directly by the Town, will be held in the Town's name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

- **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The town will minimize Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. As stated above, securities of a single corporate issuer (with the exception of the United States Government and its Agencies) will not exceed 5% of the portfolio value.

- **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The town will manage interest rate risk by managing duration in the account.

G. Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

H. Diversification

- **Equity**

The equity portion of the portfolio should consist of a diversified mix of investments (individual equities, mutual funds and exchange-traded funds) suitable to achieve the objective of capital appreciation. Individual equity holdings in any one company should not exceed 5% of the market value of the portfolio.

Equity holdings may be selected from the New York and American Stock Exchange or the NASDAQ markets. Securities may be in U.S. companies, or foreign companies purchased as American Depository Receipts (ADR's). Funds may be invested in securities convertible into equities or preferred stock.

No funds may be invested in real estate, private placements or letter stock, the Investment Advisor shall not engage in margin transactions, short sales or any other such specialized investment vehicles. The manager of a specific mutual fund and exchange-traded fund, however, may engage in short sales as part of an overall investment strategy. The selection of individual equities will be at the discretion of the Investment Advisor.

- **Fixed Income**

Investments in fixed income securities will be made principally for income and capital preservation. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds.

Securities of a single corporate issuer (excluding the United States Government and its Agencies) will not exceed 5% of the portfolio market value. Investments in U.S. Government debt will not include agencies that are not permitted under Massachusetts General Laws (i.e. Sallie Mae (SLMA) or Ginnie Mae (GNMA) obligations).

No more than 20% of the portfolio's total market value will be invested in convertible securities.

Individual corporate debt and preferred stock issues must be rated BBB or better, as defined by Moody's and/or Standard & Poor's Rating Agency.

There shall be no direct investments in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The manager of a specific mutual fund and exchange-traded fund, however, may engage in fixed income and interest rate futures as part of an overall investment strategy. The selection of individual fixed income securities shall be at the discretion of the Investment Advisor

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution, with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

I. Ethics

The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. The Treasurer shall disclose to the Board of Selectmen and the Assistant Treasurer shall disclose to the Town Manager any material financial interest in financial institutions that do business with the town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the town's investments.

J. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. Brokers should be recognized, reputable dealers. All cash and securities shall be held in either a bank that is allowable for the deposit of public funds, provided funds on deposit are insured by the Federal Deposit Insurance Corporation (FDIC), or in an Investment Brokerage Account that is insured by the Securities Investor Protection Corporation (SIPC).

The Treasurer shall require any brokerage houses and broker/dealers, wishing to do business with the Town, to supply the following information to the Treasurer:

- Audited financial statements
- If acting as a Registered Investment Adviser, Form ADV Part II report
- Proof of FINRA membership
- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Funds Portfolio.
- A statement that the Advisor has read the municipality's IPS and will comply with it on an annual basis

K. Reporting Requirements

On an annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the Town Manager. The annual report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this IPS.
- A summary of the income earned on a monthly basis and year-to-date basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the IPS.

L. Performance Measurement and Evaluation

- The Funds performance will be measured by comparison with their stated objectives in comparison to their respective benchmarks.

- To monitor the intermediate term performance of the Funds, the Treasurer will compare the investment manager's results to a blended benchmark, to be determined in conjunction with the Investment Manager(s).

- Rebalancing of the portfolios should happen at least annually or more frequently if appropriate and approved by the Treasurer.

- It is expected that the performance figures of the Trust Fund, and any sub-strategy, will outperform their respective benchmarks, net of fees, on a long term (business cycle) basis.

M. Supervision

- The Treasurer will meet with the investment manager(s) as frequently as semi-annually to monitor the performance of the funds and the investment manager(s) compliance with these guidelines. The Treasurer will receive and review portfolio management reports quarterly.

- The Treasurer will review this Investment Policy Statement at least once a year to ensure that it remains appropriate and complete.

- The Treasurer has the option to put the management of funds out for bid periodically, and shall consider such option not less frequently than every five years, through a request for information, request for proposal, or similar process as required by law or town policy.

N. Legal References

- Massachusetts General Law Chapter 32B, Section 20
- Massachusetts General Law Chapter 203C, Section 1 through 11

Town of Ipswich
Licenseholders Having Outstanding Municipal Balances Policy

Adopted on: December 17, 2001
Adopted By: Board of Selectmen
Revised on: December 9, 2002

Purpose:

This policy establishes a set of procedures and criteria for the issuance, renewal, or transfer of licenses to businesses having outstanding tax and/or utilities balances, and all other fees, assessments, betterments and/or other municipal charges. No establishment shall be issued a new, renewed or transferred license unless and until all accounts are current (i.e., no greater than sixty days past due) unless a financial arrangement has been established (with the exception of bankruptcy proceedings).

Procedure for Renewal of Licenses:

The names of those businesses and/or individuals who have expressed an interest in renewing their licenses and have paid their application fees shall be forwarded to the Board of Selectmen for approval.

On or about November 15th of each year, the Town Clerk shall provide a list of all prospective licensees (both originals and renewals) to the Tax Collector and to the Utilities Business Manager.
No later than the first Monday in December, the Tax Collector and the Utilities Business Manager shall verify the amounts of arrearages past due; the Tax Collector forthwith shall present the compiled listing to the Town Clerk and to the Board of Selectmen.

The Selectmen shall act on the approval of license renewals subject to the discharge of all utilities and/or tax balances, and all other fees, assessments, betterments and/or other municipal charges by the licensee.

By the close of the first week in December, the Selectmen's office shall notify those businesses which have arrearages by registered mail (receipt requested) that their licenses will not be renewed unless and until all tax and/or utilities balances, and all other fees, assessments, betterments and/or other municipal charges have been discharged. Licenses shall be held in the Tax Collector's office until payment (or an acceptable arrangement for payment) has been made

Provisions for Enforcement:

During the last week of December, the Tax Collector, the Utilities Business Manager, and the Town Clerk shall edit the list of receivables as liens are discharged and/or payment plans are commenced to the satisfaction of said departments.

At the close of the last Town Hall business day of the calendar year, the Town Clerk shall convey to the Ipswich Police Department a list of those establishments which have not had their license renewals released.

The Ipswich Police Department shall enforce the law, closing any establishment in operation after 12:01 AM on January first which does not have all licenses properly displayed on its respective premises, as may be required by law.

Town of Ipswich
Long Term Debt Policy

Adopted on: June 15, 2015
Adopted By: Board of Selectmen

Background:

The use of long-term debt is a common and often necessary way for a community to address major infrastructure and equipment needs. It is also a means of spreading the cost of large capital projects over a larger, changing population base. However, when a local government incurs long-term debt, it establishes a fixed obligation for many years. Accumulation of such fixed burdens can become so great that a local government finds it difficult to pay both its operational costs and debt service charges. Debt service expense provides limited flexibility if financial operations become stressed. Great care and planning must therefore be taken when incurring long-term debt to avoid placing a strain on future revenues. Moody's Investors Services views 3 to 4% of a town's equalized valuation as an average debt burden range. As of the date of adoption of this policy, the debt ratio is approximately 1.2%.

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities can incur debt and the maximum maturity for bonds issued for each purpose. Chapter 44, Section 10 specifies that the debt shall not exceed 5 percent of the equalized valuation of the town. Debt in excess of 5 percent, up to 10 percent, is subject to approval by the municipal finance oversight board.

The capital authorizations presented for Town Meeting and Voter approval are called "debt exclusions" which are amounts outside of the Proposition 2-1/2 limits. Amounts raised by taxes to pay the debt service on debt exclusions are in addition to the annual levy limit calculation.

Purpose:

The debt policy provides guidance to the community in determining the appropriate level of debt burden which can be managed effectively within its limited revenue streams and to establish guidelines governing the use of long-term debt.

Guidelines:

Before undertaking an approved capital project, the department head or project engineer shall furnish to the Treasurer a schedule of anticipated payments and drawdowns, so that appropriate financing can be arranged.

When going out to borrow, the town will consider the usefulness of BANs (Bond Anticipation Notes) before arranging permanent financing. Whenever possible, multiple projects will be bonded together to reduce issuance costs.

Amortization of debt will not exceed the expected useful life of the financed project.

Whenever possible, the town will accelerate amortization of debt for capital projects or equipment to avoid interest costs and to maintain a capital financing schedule.

The town will review budget obligations to determine ability to absorb additional debt within the levy limit without jeopardizing services. The town will strive to level the debt service within the levy limit as much as possible to avoid placing additional strain on its ability to fund its operating expenditures.

For general fund capital expenditures, the town will consider debt exclusions for large projects, such as equipment in excess of $175,000, facility repairs in excess of $100,000, buildings and major infrastructure improvements. The town will structure excluded debt so as to minimize impact on taxpayers while amortizing debt in such a way as to sustain meeting other capital needs.

The town will pursue opportunities, wherever feasible, to acquire capital by other means, such as grants, low interest loans from Massachusetts Clean Water Trust (MCWT), Massachusetts School Building Authority grant (MSBA), and other available means. Free Cash and the stabilization fund may be used, but not in such a manner as to jeopardize the regular capital program nor undermine the town's financial reserves.

The debt schedule will be reviewed periodically to identify opportunities to refund or pay off debt early.

Policy Review:

This policy will be reviewed periodically and amended as appropriate.

Town of Ipswich
Military Leave Policy

Adopted on: April 22, 2013
Adopted By: Town Manager

I. Rights of Employees Called to Temporary Military Training

This policy is adopted pursuant to and in accordance with the General Laws of Massachusetts, Chapter 149, Section 52A, in order to provide certain protections to all non-temporary Town employees who, as a member of an Organized Unit of Ready Reserve, are called to perform temporary military training.

Employees called to perform temporary military training are eligible to receive paid leave not to exceed seventeen (17) days in a calendar year, compensated at their regular rate of pay, less any military pay received for said training. Any military reserve leave in excess of seventeen (17) days in a calendar year shall be unpaid. Employees may elect to use accrued Vacation and Personal Leave. All standard policies for such leave shall continue to apply. Employees must provide the Town with notice of their anticipated date of departure and date of return as soon as practicable after having received training orders.

Employees returning from military training shall be promptly restored to his/her previous position or a similar position with the same status, pay and seniority; provided the employee remains qualified to perform the duties of the position. The employee's absence for military training shall not affect his/her right to receive normal vacation, sick leave, bonus, advancement and other advantages of employment normally to be anticipated in her/his particular position.

II. Rights of Employees Called to Active Military Duty

It is the Town's policy to fully comply with the provisions of the Uniformed Services Employment and Re-employment Rights Act, 38 U.S.C. §§ 4301–4335 (USERRA). USERRA applies to Town employees who perform duty, voluntarily or involuntarily, in the "uniformed services," which include the Army, Navy, Marine Corps, Air Force, Coast Guard, and Public Health Service commissioned corps, as well as the reserve components of each of these services. Federal training or service in the Army National Guard and Air National Guard also gives rise to rights under USERRA. Any such employee who is absent because of duty in the Uniformed Services shall be granted leave without pay.

Notice Requirement

An employee is required to provide the Town with advance written or oral notice of his or her service obligations to be entitled to USERRA's re-employment rights and benefits.

Written notice typically consists of a copy of an employee's military orders, training notices, or induction information. In extraordinary circumstances, where notice is impossible or unreasonable, the notice requirement may be excused.

Re-Employment

A Town employee who is called to perform "uniformed service" shall be granted re-employment with the Town as long as he/she complies with the following requirements:

(a) The employee must not have been released from service under dishonorable or other punitive conditions;

(b) The cumulative length of the employee's service that causes the absence from a position does not exceed five (5) years;

(c) If service is *less than 31 days*, the returning employee must seek re-employment no later than the beginning of the first full work period on the first full calendar day following completion of service, plus time required to return home safely and an eight hour rest period. If this is impossible or unreasonable, then as soon as possible;

(d) If service is *greater than 31 days but less than 181 days*, the returning employee must seek re-employment no later than 14 days following the end of service;

(e) If service is *greater than 181 days*, the returning employee must seek re-employment no later than 90 days following end of service;

(f) If *injured during military service*, the employee must seek re-employment within two (2) years following the end of service.

Job Rights

If the employee's military *service was less than 91 days*, the returning employee shall be promptly re-employed in the position that he/she would have held have held had the employee remained continuously employed, so long as the person is qualified for the job or can become qualified after reasonable efforts by the employer to qualify the person. If the employee is not so qualified for such a position, the employee will be placed in the same position he/she held at the commencement of service.

If the employee's military *service was 91 or more days*, the returning employee shall be promptly re-employed in the position that he/she would have held have held had the employee remained continuously employed, or a position of like seniority status and pay, so long as the person is qualified for the job or can become qualified after reasonable efforts by the employer to qualify the person. If the employee is not so qualified for such a position, the employee will be placed in the same position he/she held at the

commencement of service, or a position of like seniority, status, and pay the duties of which the employee is qualified to perform

Discharge

If the employee's military service was more than 30 days but less than 181 days, the Town shall not discharge said employee without cause for six (6) months following re-employment. If the employee's military service was for more than 181 days, the Town shall not discharge said employee without cause for one (1) year following re-employment.

Continuation of Insurance Coverage

Employees performing military duty for more than 30 days may elect to continue participation in a Town-sponsored health insurance plan (including dependents) for up to 24 months. The employee will be responsible for making timely payments of the portion of the monthly premium he or she would otherwise have deducted from her/his salary. These payments must be made to the Town one month in advance. For military service of less than 31 days, the Town will continue to provide health insurance coverage as if the employee had remained employed.

If the employee declines Town-sponsored health insurance coverage during the period of military service, the Town, upon the employee's re-employment, shall promptly reinstate the employee's coverage.

Retirement Benefits

An employee who is reinstated after a military leave of absence shall receive credit for continuous employment in the retirement system for the period of military leave. Upon reinstatement, the employee shall pay into the retirement system the amount he/she would have paid had his/her employment not been interrupted by military service.

Town of Ipswich
Municipal Wireless Telephone Usage Policy

Adopted on: November 5, 2012
Adopted By: Town Manager
Revised on: December 11, 2013; December 16, 2014

**This policy is applicable to all employees of the Town of Ipswich. For those employees covered by Collective Bargaining Agreements, the provisions of the CBA, which are subject to negotiation, prevail over the language in this policy (i.e. discipline). Any changes made to this policy that apply to sections that subject to collective bargaining, will be sent to the appropriate union prior to implementation.*

Purpose:
The Municipal Wireless Telephone Usage Policy is created to provide efficient and consistent standards and procedures for the acquisition, use and maintenance of wireless telephone technology by employees of the Town of Ipswich to whom a wireless telephone has been issued, and to provide effective organizational communication and cost management associated with acquiring and operating wireless telephones.

F. Minimum Standards and Criteria for Issuance:

To be assigned a Town issued wireless telephone, an employee must meet at least one of the following criteria:

1. Employees whose duties and responsibility require they maintain in constant, though intermittent, contact with private citizens, customers and colleagues and who spend a significant portion of their workday outside of a municipal building.
2. Employees who by title and responsibility routinely serve or are subject to serve in command or field coordinator roles for actual incidents or events, or rehearsals for such, where individual or public safety and well-being may be threatened.
3. Employees with whom immediate and direct telephonic communications is necessary in the performance of their professional responsibilities and organizational duties.
4. Employees for whom assigned duties and responsibilities require mobile communication access, and a wireless telephone provides economic or functional benefits over and above other means of communication, such as:
    a. Employees with whom, in the performance of their jobs, it is necessary to be in 24 hour per day contact;
    b. Employees for whom the purpose of confidentiality, use of other communications tools is deemed inappropriate;
    c. Employees for whom in the performance of their professional responsibilities the employee's personal safety or the safety of others is at risk;

d. Employees who, in the performance of their professional responsibilities, are frequently required to supervise activities outside of the normal work place at facilities and sites normally inaccessible;
e. Employees who need to be in ready contact with Police and/or Fire personnel.

G. Justifying and Requesting a Wireless Telephone:

Department Directors who request that an employee be allocated a wireless telephone shall make a written request, using the Wireless Telephone Request Form, to the Town Manager or his/her designee for review.

Department Directors will indicate phone selection on the Wireless Telephone Request Form. Justification must be made for issuance of phones outlined in Section 2 & 3 below. The Town has pre-selected a choice of standard and smart wireless telephones (attachment A). Model name and numbers must appear on the Wireless Telephone Request Form.

Guidelines for Wireless Telephone selection:

1. *Standard Free phone (not an iPhone/Smartphone)* – Standard issue to employees who meet criteria listed in Section A.
2. *Free Standard Issue iPhone/Smartphone* – Employee must meet criteria listed in Section 1 and the following:
    a. Frequently off-site as required by job duties and responsibilities.
    b. Job duties and responsibilities require frequent access to the internet, scheduling calendar and/or email.
    c. Job duties and responsibilities require access to an application supported by smart phones.
3. *Advanced iPhone/Smartphone*– This is an iPhone/Smartphone that has more memory and has a cost associated with obtaining the phone. Department Director must submit to the Town Manager or his/her designee a written justification of why a smart-phone is not sufficient and an advanced iPhone/Smartphone must be issued. If an advanced iPhone/Smartphone is approved it must be budgeted for through the requesting department.

If the justification cannot be made for the issuance of a Smart Phone or an iPhone the Town will not issue an iPhone or an iPhone, even if the employee offers to pay the cost of the phone themselves.

H. Review and Approval of Wireless Telephone Request

The Town Manager or his/her designee shall have final authority for determining that wireless telephone technology is the most appropriate communication technology for the situation then at hand.

I. Use of Wireless Telephones:

1. All employees assigned a wireless telephone must adhere to and acknowledge receipt of Municipal Wireless Telephone Usage Policy before being allocated a phone.
2. Wireless telephones are acquired with public funds and are so acquired to enable Town employees to transact the public's business in the most efficient and cost effective method possible. Telephone numbers are the property of the Town of Ipswich and not transferable, and shall be used in the same manner and with the same care and stewardship as all public resources.
3. The use of a wireless telephone is to conduct official business. Employees should limit personal telephone calls, in frequency and duration, to the greatest extent possible. This includes incoming as well as outgoing telephone calls. Personal calls should not interfere with an employee's duties and should not impact an employee's productivity. The use of wireless telephones should never interfere with an employee's attention to duty, and should never be used when engaged in safety-sensitive functions requiring the employee's full attention. Personal wireless telephone calls should not be made or answered while rendering service to the public in the performance of an employee's duties. Photo or text messaging is prohibited unless it can be clearly linked to the conduct of official Town business.
4. Employees shall not use a Town-owned wireless telephone to engage in inappropriate behavior. Examples of inappropriate wireless telephone use include but are not limited to, use that includes offensive language, harassment, aggressive or threaten behavior and use that is derogatory or of a sexual natural.
5. Regardless of whether or not a Town-owned wireless telephone is being used for public or incidental personnel purpose, non-public safety employees shall not initiate a wireless telephone call while they are driving a motor vehicle or operating equipment. Non-public safety employees who receive a wireless telephone call while driving a motor vehicle or operating equipment are required to stop the vehicle in a safe location so that communication is held while the vehicle is stopped. The use of "hands free" technology is acceptable as long as it does not interfere with the safe operation of the motor vehicle. Text messaging is prohibited while driving. This section shall not apply to employees who are passengers in a motor vehicle. Public safety (police & fire) employee use of Town-owned wireless telephones while driving a motor vehicle will be governed by departmental policy.
6. Wireless telephones are not to be used while operating equipment or during a safety sensitive function.
7. FLSA exempt employees assigned a wireless telephone shall power-on telephones at all times during their workday, while on-call, and while not accessible by other means of telecommunication.

J. Damage and Replacement

In the event any wireless telephone or other related equipment is damaged in the course of job

duties and responsibilities under reasonable circumstances, the item should be brought to the attention of the Facilities Department for repair or replacement. Lost or stolen wireless telephones shall be immediately reported to the Facilities Department so the service may be cancelled.

Employees may be financially responsible for the replacement if:

1. Wireless telephone is lost or damaged while in the care of an employee as a result of the employee's gross negligence.
2. Wireless telephone is not returned by an employee within the specified period of time or is damaged upon its return.
3. Wireless telephone is damaged due to failure to adhere to maintenance or operational polices.

K. Monitoring

1. The contractor will send a master invoice statement to the Facilities Department. The statement will be reviewed for any inappropriate use, abuse, or failure to adhere to established policy of wireless technology.
2. Inappropriate use, abuse, or failure to adhere to established policy shall be reported to the Department Director with a copy to the Town Manger or his/her designee.
3. Employee found to be in violation of this policy will be subject to disciplinary procedures* as may be deemed appropriate by the Town Manager or his/her designee.
4. The Town of Ipswich shall make provisions for providing wireless telephone communications capabilities to employees who, on an intermittent basis, meet the criteria for wireless telephone issuance.
5. The Town Manager and/or Department Directors have the right to revoke or deny use, issuance or assignment of wireless telephones at any time.
6. The Town manager may reevaluate wireless telephone policies and procedures at any time in the best interest of the organization.

L. End of Employment and Temporary Leave

1. *End of Employment*
   Upon notification of end of employment, the Department Director shall notify the Facilities office of the employee name and last day of employment. It is the responsibility of the employee to turn over his/her wireless telephone to the Facilities office prior to his/her last day of employment with the Town of Ipswich.

2. *Temporary Leave*
   Whenever an employee who is issued a wireless telephone is on an extended leave of absence from his/her employment, it is the responsibility of the Department Director to notify the Facilities Department of the leave of absence. Prior to the employee beginning his/her leave, the Town issued wireless telephone must be returned to the Facilities Department for the duration of the leave.

Town of Ipswich
Wireless Telephone Request Form

Department: _____ Date: _____

Name of Employee to be Issued Wireless Telephone:

_____

Employee Job Title:

_____

Type of Phone Requested:

	Standard Phone	Free iPhone/Smart Phone	Advanced iPhone/Smart Phone
Model Name			
Model Number			

If requesting an advanced iPhone/Smart Phone please include the account line the iPhone/Smart Phone will be purchased from: _____

Justification (please site specific standards as outline in the Municipal Wireless Telephone Usage Policy) :

_____
_____
_____
_____
_____
_____
_____
_____

Department Director Signature: _____ Date: _____

Town Manager's Approval**: _____ Date: _____

**as required by Municipal Wireless Telephone Usage Policy

For Office Use Only

Wireless Telephone Model Name

Assigned: _____

Wireless Telephone Model

Number:_____

Wireless Telephone

ID:_____

Wireless Telephone

Number:_____

Notes:

_____

_____

_____

_____

_____

Town of Ipswich
Acknowledgement of Receipt of
Municipal Wireless Telephone Usage Policy

Name:

_____

Department:

_____

Job Title:

_____

Wireless Telephone Make:

_____

Wireless Telephone ID Number:

_____

I acknowledge receipt of _____ Wireless Telephone(s) belonging to the Town of Ipswich, to be used in the course of my job.

This form acknowledges that I have received and reviewed a copy of the Town of Ipswich's Municipal Wireless Telephone Usage Policy and that this signature sheet will be placed in my personnel file in the Town Manager's Office. I understand that I will be held responsible for complying with the provisions of this policy and understand that any actions which are found to violate the terms of this policy may result in disciplinary action*. I understand that the use of such a device is a matter of public record and may be reviewed on a monthly basis by others outside of my department.

I have received, read, and agree to the Municipal Wireless Telephone Usage Policy provided to me with the device. I fully understand the terms of the procedures and agree to abide by them.

Wireless Telephone received by: _____ Date: _____
Wireless Telephone signed out by: _____ Date: _____

*this policy is applicable to all employees of the Town of Ipswich. For those employees covered by Collective Bargaining Agreements, the provisions of the CBA, which are subject to negotiation, prevail

over the language in this policy (i.e. discipline). Any changes made to this policy that apply to sections that subject to collective bargaining, will be sent to the appropriate union prior to implementation.

For Office Use Only

Wireless Telephone returned

by:_____ Date: _____

Wireless Telephone received by:

_____ Date: _____

Notes:

_____

_____

_____

_____

□ Copy of Completed Form to Human Resources

Town of Ipswich
OPEB Funding Policy

Adopted on: March 6, 2017
Adopted By: Board of Selectmen

Due to the implementation of GASB 75, an OPEB Funding Policy should be adopted in order to define expected future contributions.

The current OPEB policy does not define future contributions specifically. The current policy guidelines are below:

1) OPEB obligations will be funded on a pay as you go basis;

2) Funding will be set aside annually to maintain a 2 year reserve for retiree insurance premium costs.

3) The town may draw on the OPEB Trust Fund to cover unexpected increases in the cost of retiree benefits if such increases will destabilize the annual budget. The policy noted this should occur only in extreme and unforeseen circumstances;

4) The town will evaluate, adopt, and implement as legislatively allowed and appropriate, policies and strategies to limit future liabilities; and

5) The town may, as available funds permit, opt to set aside more than the amount designated under the established policy.

The OPEB funding policy is a three tiered process.

The first tier contributes 0.25% of total annual salaries of the prior fiscal year to the OPEB Trust Fund. This shall be funded within the General Fund Operating Budget and within the levy limit. The intent is to fund a portion of OPEB without negatively impacting the Operating Budgets of the town or schools.

The second tier contributes a percentage of Certified Free Cash: 25% of the amount of Certified Free Cash in excess of $1,000,000 will be appropriated to the OPEB Trust Fund. The remainder of Free Cash would be used in accordance with the Free Cash policy.

Lastly, the third tier will wait until the legally required Pension Liability is fully funded by Essex Regional Retirement between 2035 and 2040. The funds previously

appropriated to the Essex Regional Retirement would be directed to the OPEB Trust Fund.

The policy goal is to fully fund the OPEB actuarial liability by 2055.

This policy shall be reviewed periodically.

Town of Ipswich
Personal Leave Policy

Adopted on: April 22, 2013
Adopted By: Town Manager
Effective Date: July 1, 2013

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1. PURPOSE AND SCOPE

The purpose of this policy is to establish eligibility and procedural requirements relating to the administration of personal leave.

2. APPLICABILITY

This policy applies to all General Government, non-represented permanent full-time and part-time employees. Unless otherwise provided for under statue or employment agreement.

3. DEFINITIONS

Personal leave -- the conditional benefit for an employee's approved use for the purpose of attending to personal business which unavoidably conflicts with the employee's work schedule, such as attending a memorial service for a person not covered under the Town's bereavement policy, or to observe religious holidays, and the like. Personal days are meant to provide some flexibility in the employee's balance of work, home life and personal matters. Personal days must be pre-approved by your supervisor. Personal days will not be approved for frivolous endeavors, such as shopping, or for the purpose of extending or increasing vacation time.

4. POLICY

It is the policy of the Town of Ipswich to grant employees three days of personal leave at regular straight-time pay for normally scheduled hours. Personal days shall be granted annually on the employee's anniversary date to full-time and permanent part-time employees in accordance with the procedures set forth below.

5. PROCEDURES

5.1 Use of personal leave must be approved in advance by the department director or appointing authority

5.2 Personal leave is not cumulative and must be used in the year it is granted.

5.3 Newly hired employees shall be granted personal leave after the completion of their first year of service.

Town of Ipswich
Processing of Payments of License & Permit Fees and Other Revenues Policy

Adopted on: September 8, 1997
Adopted By: Board of Selectmen
Amended on: January 29, 2001

Procedures:

All licenses and permits should be prenumbered, with perforated stubs similarly prenumbered as a permanent record. Prenumbered receipts should be used for other revenues where practical.

The receiving department should turn over monies received to the Treasurer's Office at least on a weekly basis. If substantial sums are received (over $200), turnovers should be made on a daily basis, in each case using a 9 & 10 form.

Subordinate staff should prepare the turnover to the Treasurer and the 9 & 10 form. Management staff should check this work for completeness and accuracy, matching activity against prenumbered receipt stubs before the turnover is made.

Receipt of Payments:

Licenses, permits and other revenues may be paid by cash, check or money order as noted below. Receipts should be given to customer where practical.
Selectmen licenses & permits - cash, checks or money orders accepted at Town Clerk's office. Record should be maintained of licenses and permits sold daily. Daily turnover to Treasurer - 9 & 10 form prepared weekly.
Town Clerk - same as above.
Fire Department - check or money order accepted by the Department. Small cash payments can be accepted by the Department and turned over to the Treasurer's Office at least once a week. If an amount in excess of $50 is collected at any time, it should be turned over to the Treasurer's Office on the same day. Numbered receipts should be issued at all times. A three-part numbered receipt book would be preferred: one copy should be given to the customer; one copy should be turned over to the Treasurer with the 9 & 10 form along with cash, checks or money orders; and one copy maintained by the Department. All receipts should be reconciled with the Treasurer, matching activity against prenumbered receipt stubs in the Department receipt book before turnover is completed. [Amended 1/29/01]
Library - cash accepted at Library for fines and photocopies. Journal of receipts to be maintained.
Cemetery - check or money order accepted by department. Cash payments made at Treasurer's Office.

Zoning Board - check or money order accepted by Zoning Board. Cash payments made at Treasurer's Office.
Planning Board - check or money order accepted by Planning Board. Bonds and/or other security agreements delivered to Treasurer.
Town Manager - check or money order accepted by department. Cash payments made at Treasurer's Office.
Building Inspector - All payments made at Treasurer's office.
Health - All payments made at Treasurer's Office.
Conservation - checks or money order accepted by department. Cash payments made at Treasurer's Office.
Shellfish - cash, check or money order accepted at Town Clerk's office. Checks accepted by Shellfish Constable for confiscated clams (small amount).
Police - check or money order accepted by department. Cash payments made at Treasurer's Office, except cash for photocopies and bicycle licenses during off hours. Journal should be maintained noting name, date, nature of transaction and amount.
Harbors - Mooring Permits - check or money order accepted by Harbormaster. Prenumbered stickers issued. List maintained noting mooring permit number, name and address. List and 9 & 10 form turned over to Treasurer on a weekly basis.
Launching Permits – cash, check or money order accepted by the Harbormaster or his designee on weekends. Payments made to Treasurer's Office during business hours. Prenumbered ticket issued.
Animal Control - cash, check or money order accepted by department. Weekly turnover to Treasurer.
Assessor - cash, check or money order accepted by department. Weekly turnover to Treasurer.
Purchasing - checks or money orders accepted by department. Occasional receipts of small amounts of cash that are turned over to Treasurer immediately. Bid bonds held by Assistant Purchasing Agent unless high dollar amount (then held by Treasurer).
Parking Fines - cash, check or money order accepted by Parking Clerk. Prenumbered tickets are issued.
Recreation - cash, check or money order accepted by department. Prenumbered receipt issued by department with stub retained. Weekly turnover to Treasurer.

The Treasurer/Collector will periodically conduct spot checks of departments receiving cash, checks or money orders to determine that above procedures are being followed.

Bad checks are to be chased by the initially-receiving department.

Town of Ipswich
Purchasing Policy

Adopted on: March, 2013
Adopted By: Town Manager

I. Introduction

A. The objective of the Ipswich Purchasing Department is to coordinate the acquisition of quality goods and services for all town bodies under the jurisdiction of the Town Manager and the Board of Selectmen in their capacity as Electric Light Commissioners. The Purchasing Department promotes fair competition and competitive pricing in the bidding and contracting process by enforcing the legal requirements required from all departments as determined by the Commonwealth of Massachusetts, the Ipswich Town Charter and approved Town Manager/Board of Selectmen procedures.

B. The bidding process provides a competitive and market based price mechanism to acquire quality goods and services for the citizens of Ipswich at the lowest possible cost. Town departments are not required to always accept the lowest bidder but instead must consider the most responsible and responsive contractor who provides the best value for the citizens of Ipswich.

C. The Purchasing Department provides internal support to monitor purchases and ensures compliance with procurement practices; processes contracts in compliance with applicable laws and responds to bid protests. The Purchasing Office partners with Town departments in the development and solicitation of public bids and proposals through the Invitation for Bid (IFB) and Request for Proposal (RFP) process for the procurement of goods and services and contract administration after the award. The Ipswich Purchasing Office partners closely with the Ipswich School Department on several collaborative purchasing arrangements that lower costs and improve management practices.

II. Purchasing Authority

A. This purchasing policy is adopted per the authority granted to the Town Manager under Section 11m of the Ipswich Town Charter. The Town Manager is the Purchasing Agent or Chief Procurement Officer (CPO) for all Town departments and must comply with all state procurement laws inclusive but not limited to Chapter 30B, Chapter 30 and Chapter 149 and is responsible for meeting all other procurement legal requirements. Under Massachusetts General Law any contract that is entered into that is contrary to the public bidding laws cannot be paid even if the vendor has already performed the work.

B. Departments under the jurisdiction of the Town Manager and Board of Selectmen must follow all procurement legal requirements and plan for efficient acquisitions to provide needed services for Ipswich. In accordance with Chapter 164, Section 56, all contracts must be provided to the Town Accountant. For the purposes of administration all departments must provide a hard copy of any contract to the Purchasing Director who will keep them on file for reference. The Purchasing files will be the repository of contracts by and on behalf of the town and its agents, boards and committees.

III. The Purchasing Process

A. Project Planning

In the current time of tight budgets and increasing calls of public accountability, town departments must provide goods and services that are needed by residents in an efficient manner at favorable market based prices. The first and most important step in the procurement process is to assess and understand the purpose of the product or service and the goal it should achieve. Town departments must also plan ahead for purchases to take advantage of market conditions to obtain quality products and services at favorable costs. In many cases, procurement planning is part of the budget process.

B. Develop Written Specifications

The next step in the purchasing process is to develop a set of written specifications that clearly delineate all of the products or services that are required to serve the residents of Ipswich. Purchase orders are required for all purchases over $1000. Contracts are required for all purchases over $5,000. All departments are encouraged to use written specifications even in cases when no purchase order is required to ensure clear communication with vendors. The development of confusing or poorly planned specifications may result in poorly executed services or a project that falls short of expectations. The use of propriety specifications for procurement in bidding must be limited because mandating a particular brand name limits competition and increases the cost of procurement. The use of proprietary specifications is permissible only when no other product or service is available to meet the stated need. A better way of writing specifications is to mandate performance standards for goods and services rather than delineating brand name goods and services. The Purchasing Office reserves the right to reject any specification for a bid document that is contrary to the rules of purchasing. A specific reason for the rejection will be noted and cited in the legal requirements. The Purchasing Office collaborates with the department to select the appropriate source for the purchase.

C. Select the Purchasing Source

There are several different ways to comply with the purchasing requirements in Massachusetts as outlined below. Departments may use an existing contract that fits the need, use a State Contract or go out to bid for the purchase. The Department must first investigate the use of an appropriate State contract in conjunction with the Purchasing Office before deciding to go out to bid for a project.

D. The Use of State Contracts

The Purchasing Office regularly monitors the official Commonwealth Procurement Access and Solicitation (COMPASS) website for various procurement options offered by the Operational Services Division. Departments must consider using COMPASS contracts before pursuing other options. A list of Massachusetts State approved contracts can be obtained from the official website. **www.comm-pass.com**

IV. The Bidding Process

The legal requirements for bidding are defined by the category of purchase and the amount being spent in the requisition. All bidding must be implemented with the Purchasing Office unless other bid arrangements have been approved by the Town Manager. The supply or service and its application within the Town Department will determine the legal requirements for the procurement to be compliant with the law. Evaluate the procurement need and then follow the procedures that apply. Requisitions are then entered into the Municipal Information System (MUNIS) and flow through a series of on-line approval levels for authorization from the Purchasing Office, the Town Manager and then the Finance Director.

A majority of bid purchases are defined in one of the following three categories;

A. Goods & Services: M.G.L. c. 30B

Goods are all forms of property other than real property including equipment, materials, printing work involving the delivery and the installation of such property. Services are defined as the furnishing of labor, time or effort not involving the furnishing of an end product other than reporting requirements. Real property or interests in real property are also included in the 30B category. There are several different projects that are exempt from 30B and the Purchasing Office has a complete list of exemptions for departmental review. Below are the legal requirements for 30B purchases defined by cost.

- **Less than $5000**

Procurement for supplies and services estimated to cost less than $5000 shall use sound business practices for all requisitions. The Office of the Inspector General interprets sound business practices to mean periodically checking price lists or seeking price quotes to ensure that you are receiving a competitive price for the supply or service. Sound business practices also consist of consideration of quality, experience or qualifications of vendor providing a service, availability, proximity of service, etc. The

solicitation of quotes when possible and periodically is encouraged by the Purchasing Office. Departments must demonstrate that they are using good business practices.

- **$5,000-$24,999.99**

The procurement of supplies and services costing between $5,000--$24,999.99 will require the solicitation of at minimum three written quotes from potential vendors using only the official form provided by the Purchasing Office before the contract implementation The solicitation of three quotes will be waived only in special circumstances or under emergency conditions. The use of emergency procedures is covered in a subsequent section. Sole source procurements less than $25,000 are permissible under Chapter 30B.

- **Over $25,000**

All goods and services purchases over $25,000 must be put out to bid under 30B regulations even if the department finds that there is only one source for the procurement. The Department needs to work with the Purchasing Office to develop specifications that meet the needs of the purchase.

B. Design Services: Building or Public Works

Engineering or architectural design services for public works or public building projects are subject to special rules according to the type of construction outlined in the contract. Please consult with the Purchasing Office for further details concerning the implementation of design services. No payment or contract will be awarded in excess of any appropriation without a written addendum from a supervisor or department head.

C. Public Buildings M.G.L c.149

Public buildings are defined for the purposes of Massachusetts General Law as any structure with four walls and a roof that is meant for human habitation. Public building projects include any construction, reconstruction, remodeling or repair work. All construction projects must follow the prevailing wage requirements regardless of the cost. The first step for any and all building projects is for the department to ask the Purchasing Office to order a prevailing wage schedule for the work. Below are the cost thresholds for public building projects and the legal requirements.

- **Under $10,000**

All public building projects under $10,000 require the use of good business practices which involves the solicitation of three quotes on official Town of Ipswich forms. No bid process is required for work that costs less than $10,000 for public building projects. Small building projects under $10,000 includes restoration, repair and maintenance work on any part of the building.

- **$10,000 to $99,999**

Public building projects over $10,000 require a public bid process. The employees of the contractor are required to have completed the State mandatory OSHA training. OSHA certificates should be provided upon request. A 5% bid bond should be provided with the bid documents for all projects over $25,000. The Town shall include the prevailing wage rates in the bid specs as provided by the Massachusetts Department of Labor. A Certificate of Insurance naming the Town as insured shall be provided to the Town of Ipswich.

D. Public Works: M.G.L. c. 30, 39M

Public works projects are defined for procurement as the construction, reconstruction, installation, demolition, maintenance or repair of a public work by a contractor often referred to as non building construction or vertical project work including roads, bridges and utilities projects. Public works projects must also follow prevailing wage requirements and the first step for any and all public works projects is for the department to ask the Purchasing Office to order a prevailing wage schedule for the work.

- **Under $10,000**

No bid process is required for small projects under $10,000. Departments are required to obtain three quotes to ensure that contract costs are reasonable. Contractors are required to pay prevailing wages and provide a current acceptable insurance certificate.

- **$10,000 or More**

In addition, the procurement of Public Works supplies and services costing $10,000 or more will require the formal Invitation for Bid (IFB) process. Town departments under the jurisdiction of the Town Manager and or Board of Selectmen are expected to work closely with the Purchasing Office to develop clear specifications and place projects out to bid in a timely manner. Once the bid process is complete, the department provides a recommendation to the Purchasing Office after checking the references of the most responsible and responsive lowest bidder. The Purchasing Office works with the individual department to get the contracts signed and processed during the implementation phase. Contractors must provide a 50% payment bond with the signed contract.

E. Emergency Procedures

Massachusetts law contains provisions that enable municipalities to waive the legal rules of procurement to deal with emergencies that threaten the health or safety of people. Municipalities can only declare an emergency when a genuine threat exists not due to poor planning or to expedite a project due to an administrative delay. Business practices in an emergency should be the same as a regular situation as much as possible. Municipalities may only procure work that will directly address the immediate

emergency not complete the entire project. For example emergency procedures can be used to temporarily repair a leaking roof but cannot be used to rebuild the entire roof. Municipalities need to comply with the rules of procurement as much as possible. In an emergency, the department must notify the Division of Capital Asset Management (DCAM) as soon as possible to receive a waiver from the procurement rules.

F. Official Communication with Bidders

The only Town of Ipswich employees who are authorized to provide information to prospective bidders are the Town Manager, Purchasing Director and the participating department head. No other town employees are allowed to provide information to prospective bidders. For example unauthorized town employees may not provide bid documents to prospective bidders or interpret bid specifications for them. All official communication with prospective bidders must be in writing, not oral conversations to avoid any confusion.

G. Bid Opening Procedures

A representative from the participating department is required to attend the public bid opening meeting performed by the Purchasing Office and sign the official bid witness form. Departments may perform their own bid opening with permission from the Town Manager. All bids are received in the Town Hall Purchasing Office and recorded then opened exactly at the time indicated in the invitation for bid document. All bids will be read aloud at the public meeting opening and are available for public inspection during regular business hours at the Purchasing Office. The Purchasing Office will tabulate the bid results and provide them for everyone.

The Purchasing Office reviews all of the received bids or proposals received to make sure that they are complete and responsive to Massachusetts Purchasing regulations. Participating departments must confirm their acceptance or rejection of the lowest responsible bid and work with the Purchasing Office to check the enclosed references. Bids are awarded to a responsible vendor that offers the lowest price. Proposals are awarded to a responsible vendor that offers the most advantageous proposal as determined by a Town evaluation committee. The Department Head presents the award recommendation to the Town Manager through the Purchasing Office. Files are maintained in the Purchasing Office for all requisitions.

H. Contract Implementation

The first step in the contract implementation process is for the Purchasing Office to issue a letter of award based on the department recommendation and with approval from the Town Manager. The Purchasing Office will develop an official contract for award which including the bid price sheet, Town of Ipswich terms and conditions and addenda. The four copies of the contract are first submitted to the vendor for signature and then returned to the Town Manager and Finance Director for their review and approvals. Copies of the executed contract must be provided to the

Purchasing, Accounting, and to the Department files. For the purposes of record keeping, the document on file with the Purchasing Department is considered the document of record. Departments must follow the rules set up by the Accounting Office for encumbrances.

Contractors must comply with all requirements outlined in the specifications and supply all labor, equipment, parts and supplies necessary to perform the needed services. Contractors are responsible for securing all of the necessary permits, insurance and bonds for the contract work.

I. Contract Extensions

Contracts must be extended each year by the Purchasing Office based on the recommendation of the individual department and approvals by the Town Manager and Finance Director. Extensions are signed each year for a maximum total of three years unless the contract is exempt from 30B. A new prevailing wage report will be sent with the contract extension to the contractor for all public building or public works construction projects.

J. Procurement with Donated Funds or Gifts

A contract which is funded by proceeds derived from a gift to a governmental body or a trust to benefit the governmental body is exempt from the requirements of MGL 30B, Section 1(b)(20). The procurement is exempt if funded with strictly private donation funds and no public funds. The procurement will no longer be exempt if the procurement involves appropriation from a combination of funding sources including both public funds and private donation. The procurement involving the donated funds must be procured independently and separate from the publicly funded procurement otherwise the procurement will not be exempt from Chapter 30B.

K. Disposition of Surplus Property

The rules of Chapter 30B regulate all surplus property dispositions to ensure that jurisdictions are obtaining good value from the sale of unwanted items including supplies, motor vehicles, machinery, computers and furniture. Prior authorization from the Town Manager is required for the disposition of excess or surplus property. Individual departments are responsible to use good business practices for the sale of any property under $5000 in value. All sales of surplus property over $5000 are under the jurisdiction of the Purchasing Office in collaboration with the individual department using a sealed competitive bid process. Departments must provide specifications on the surplus property and review the terms of the bid process. The Purchasing Office then deposits the proceeds from any disposition into the proper Town of Ipswich fund or account.

L. Prevailing Wages

All public construction projects regardless of the dollar amount are required to pay the prevailing wage according the official schedules issued by the Department of Labor Standards. The first step for all departments in construction planning is request an official prevailing wage schedule from the Purchasing Office. Contractors are then required to submit weekly certified payrolls during construction which will be verified by the Purchasing Office to ensure compliance. Each contractor is required to sign a certification statement verifying their payment of prevailing wages.

M. Collective Purchasing Agreements

The Town of Ipswich Purchasing Office encourages individual departments to explore new and different purchasing options using collective purchasing agreements. Cities and towns in Massachusetts are permitted to join together into collective purchasing agreements that pool together higher volume purchasing power for greater discounts. One of the cities or towns in the agreement must take the lead role in the bidding process and participating cities and towns can contract with the awarded firm without implementing their own bidding procedures. Each participating Town of Ipswich department is responsible for contract implementation and payment. Please contact the Purchasing Office to discuss different options for collective purchasing agreements.

N. Bid Protest Procedures

Vendors or contractors who participate in the Ipswich bidding process may formally protest any award decision with the appropriate oversight legal authority or initiate court proceedings against the Town of Ipswich. Every effort is made avoid bid protests within the confines of the bid process by writing clear specifications and developing up to date terms and conditions. The Purchasing Office in conjunction with the Town Manager's Office and affected department consult with the Town legal counsel and provide an appropriate defense to the bid protest. The affected department must participate in the bid protest defense process.

O. Contract Exemptions

Please check with the Purchasing Office to review the list of projects that are exempt from the 30B Goods and Services procurement regulations. There have been several recent changes to the rules for goods and services procurement. The Purchasing Office will maintain a current listing of exempt projects and other official information concerning the rules of Purchasing.

Town of Ipswich
Residential Solid Waste and Recycling Policy

Adopted on: November 4, 2002
Adopted By: Board of Selectmen

General:

This directive establishes policy and procedures for the handling of residential solid waste and recyclables originating from within the Town of Ipswich. Recycling in Ipswich is mandatory. Non-residential establishments are required to make their own arrangements for solid waste disposal using a private contractor or facility.

Objectives:

The reasons for having written policy and procedures are:

To establish uniform criteria for deciding what classes of properties shall be provided solid waste collection services.

To maximize the efficiency and effectiveness of solid waste collection and disposal while minimizing costs.

To maximize the amount of recyclables removed from the Town's trash stream, in order to decrease our total solid waste processing and disposal costs while increasing the amount of discarded materials that may be beneficially used or reused.

To abide by all applicable State and/or Federal Regulations.

Background:

The General By-Laws of the Town of Ipswich allow the Town Manager, with the approval of the Board of Selectmen, to contract for collection, disposal and hauling of solid waste, and to provide a suitable place for disposal of other refuse and rubbish. However, a municipality is not obligated to provide solid waste services at all. See Town of Norfolk v. Department of Environmental Quality Engineering, 407 Mass. 233 (1990). Since a municipality is not mandated to provide such services, it is permissible to make reasonable distinctions among various classes of property located in the municipality as long as the municipality has a rational basis for doing so.

Definitions:

For the purposes of this directive, the following words shall, unless the context clearly requires otherwise, have the following meanings:

1. **Acceptable Wastes** shall mean all solid wastes which can be placed into thirty (30) gallon refuse containers or plastic bags to be transported by a commercial contractor to either a State approved landfill or incinerator; excluding, however, inherently dangerous, toxic, and hazardous wastes which shall from time to time be designated as "hazardous wastes" by State and/or Federal regulatory authorities having appropriate jurisdiction. Specifically excluded from acceptable wastes shall be:

   a. Demolition debris (e.g., wood, sheetrock, plaster, lathes, shingles, windows)
   b. In whole or in part, any of the following: auto parts, engine blocks, transmission blocks, heavy machinery, major household appliances (white goods), skimobiles, automobile tires, truck and tractor tires, cathode ray tubes (CRTs), televisions, refrigerators, microwaves, and air conditioners
   c. Stumps, logs, limbs, Christmas trees, and/or brush, regardless of size
   d. Pathological wastes and animal carcasses
   e. Toxic and volatile chemicals (e.g., insecticides, paints, paint thinner)
   f. Explosives
   g. Leaves and yard wastes, whether bagged or not
   h. Lead batteries of any size

2. **Acceptable Recyclables** shall only include the following:

   a. Mixed paper, including newspaper with inserts, magazines/catalogues, phone books, books without covers, junk mail, office paper, paperboard (not in contact with food), and corrugated cardboard (cut, flattened, bundled, and tied into 3' by 3' pieces or smaller)
   b. Clear glass containers
   c. Brown glass containers
   d. Green glass containers
   e. Tin cans
   f. Aluminum cans
   g. Plastic containers, stamped #1 and #2, High Density Polyethylene (HDPE), Polyethylene Terephtalate (PET), and all colored plastics stamped #2

   h. The following are **excluded** from acceptable recyclables:
      1) Automobile glass

2) Window panes, light bulbs, dishes, Pyrex cookware, drinking glasses, and any other glass not manufactured as a container for food or beverages
3) "Hazardous wastes" as defined by State and/or Federal regulatory authorities having appropriate jurisdiction

3. **Bulky Items** shall include household furniture and furnishings; rolled rugs (cut in four (4) foot lengths, rolled and tied); and similar items that cannot be placed in bags or barrels because of their size or bulk, but which are otherwise acceptable as curbside trash and are loadable by the collectors. No bulky item shall exceed one hundred fifty (150) pounds in weight. Bulky items shall not include large household appliances defined as white goods, nor shall it include any item containing a cathode ray tube.

4. **Cathode Ray Tubes (CRTs)** shall mean any intact or broken glass tube used to provide the visual display in televisions, computer monitors, and certain scientific instruments such as oscilloscopes.

5. **Dwelling Unit** shall mean a single unit providing complete, independent living facilities for one (1) or more persons including permanent provisions for living, sleeping, eating, cooking, and sanitation.

6. **Household Hazardous Waste** shall mean items that are not acceptable for curbside pick up, but are accepted as part of special hazardous product collections administered by the Town.

7. **Non-Residential Establishments** shall mean a building or structure used for business or industrial activities, and/or any building or structure that is not covered by the definition of a residence.

8. **Residence** shall mean a building or structure containing one (1) to three (3) dwelling units. Included as residences are townhouse structures in which the individual units open to the outside, and egress from each unit is provided directly to a street, whether public or private, accepted or unaccepted, thereby allowing direct placement of trash at curbside. For the purposes of this policy, churches, veterans and fraternal organizations, non-profits, and municipal

buildings are considered residences for municipal curbside solid waste and recycling collection. Specifically excluded from the meaning of residence are boarding houses; structures with four (4) or more dwelling units that have a common egress in which the dwelling units do not open directly to the outside; group homes; hospitals, rest homes, convalescent homes, and nursing homes; and hotels, motels, and other similar transient sleeping facilities.

9. **Solid Waste Transfer Station (SWTS)** shall mean that area set aside at the former Sanitary Landfill on Town Farm Road in Ipswich for the receipt of yard waste.

10. **Street** shall mean a way, which in the reasonable judgment of the Director of Public Works, has sufficient width, suitable grades, and adequate construction to provide for the needs of the municipal waste contractor's vehicles. For the purpose of this definition, a street may be private, public, accepted, or unaccepted; must allow for the placement of trash curbside without interfering with access or passability of foot or vehicular traffic; and must be accessible to the waste contractor's vehicles (i.e., street cannot be gated and must be accessible ~~to the public~~).

11. **Town** shall mean the Town of Ipswich, Massachusetts.

12. **White Goods** shall mean appliances employing electricity, oil, natural gas or liquefied petroleum gas to preserve or cook food, wash or dry clothing, or cool or heat air or water. These include refrigerators, freezers, dishwashers, clothes washers, clothes dryers, gas or electric ovens and ranges, air conditioners, microwave ovens, and hot water heaters.

13. **Yard Waste** shall mean grass clippings, leaves, weeds, garden materials, shrub trimmings, Christmas trees, and brush having a maximum of 4" in diameter and a maximum of 4' in length.

Policy:

1. **Municipal Curbside Solid Waste and Recycling Collection**

a. Recycling is mandatory in Ipswich.
b. The Town shall provide municipal curbside solid waste and recycling collection to residences on streets.
c. Acceptable recyclables shall not be commingled with acceptable wastes for curbside pickup.
d. Any building or structure that is provided municipal curbside solid waste pickup as of the date of this directive, and does not meet the requirements of this policy directive, shall be grandfathered and shall receive those services that have been previously provided. The Department of Public Works shall maintain a list of grandfathered structures.
e. Each owner of a building or structure with four (4) or more dwelling units shall provide private solid waste collection for that structure at his own expense.
f. Any non-residential establishment that desires to participate in the Town's recyclables program shall request approval from the Director of Public Works. Pick-up shall be in accordance with the Town's recycling collection schedule and procedures.
g. There is a four (4) plastic bag or solid waste container per week limit, not to exceed 30 gallons each, for each dwelling unit. No bag or container shall weigh more than fifty (50) pounds.
h. Residents are allowed to put out one (1) bulky item per week in place of one of the four plastic bags or solid waste containers. The aggregate weight to be collected each week curbside shall not exceed two hundred (200) pounds (solid waste and bulky items combined weight).
i. There is no limit on the amount of recyclable materials that any residence may place at curbside.
j. White goods and CRTs shall be collected curbside from residences, after issuance of a sticker by the Public Works Department. The Board of Selectmen shall set the fee schedule, if any, for curbside pick up of white goods and CRTs from residences.
k. White goods and CRTs may be collected curbside from non-residential establishments, after issuance of a sticker by the Public Works Department. The Board of Selectmen shall set the fee schedule for curbside pick up of white goods and CRTs from non-residential establishments.
l. Acceptable wastes, acceptable recyclables, and bulky items shall be placed at the curb no later than 6:00 a.m. of the day of collection, and they shall not be put out for collection before 4:00 p.m. on the day preceding the day of collection. Solid waste and recycling containers shall be removed from curbside location and returned to proper storage on the same day of collection.
m. White goods and CRTs shall be placed at the curb no later than 6:00 a.m. of the day that the item is scheduled for pick up. White goods and

CRTs shall not be put out for collection before 4:00 p.m. on the day preceding the day of scheduled pick up.

n. A Leaf Collection Week shall be conducted by the Department of Public Works in the fall of each year. Residents shall use biodegradable paper leaf bags; no plastic bags allowed. The Leaf Collection Week shall be printed on the annual DPW Collection Calendar and advertised in the local paper(s).
o. The Ipswich Board of Health shall conduct a Household Hazardous Waste Collection Day to accept hazardous products that are not acceptable wastes for curbside collection. The Household Hazardous Waste Collection Day shall be printed on the annual DPW Collection Calendar and shall be advertised in the local paper(s).
p. The Public Works Department shall maintain a list of commercial establishments that dispose of or accept items that are not collected curbside by the Town's waste contractor.

2. **Solid Waste Transfer Station (SWTS) Regulations**

a. Use of the SWTS Facility on Town Farm Road is for the disposal of yard waste only and is restricted to residents of the Town possessing an Ipswich Transfer Station Sticker, available from the Department of Public Works. The Board of Selectmen shall set the fee schedule, if any, for a residential Ipswich Transfer Station Sticker.
b. Only yard waste originating in the Town shall be disposed of at the SWTS Facility.
c. The owner of a non-resident vehicle that does not qualify for an Ipswich SWTS sticker can apply for an annual non-residential disposal permit from the Department of Public Works to use the SWTS, for the sole purpose of disposing of Ipswich residential yard waste. The Board of Selectmen shall set the fee schedule, if any, for the annual non-residential disposal permit.
d. Hours of operation for the SWTS are Wednesday, Thursday, Friday, Saturday, and Sunday, 8:00 a.m. to 3:45 p.m., during the spring, summer, and fall. The Director of Public Works will reduce the schedule during the winter months, with due consideration for the acceptance of Christmas trees.
e. Paint collection shall be conducted by the Department of Public Works on designated dates. Dates shall be listed in the annual DPW Collection Calendar and shall also be advertised in the local paper(s). Residents must pre-register with the Public Works Office to participate.

Procedures:

1. **Municipal Curbside Solid Waste and Recycling Collection**

a. Recyclables shall be collected every other week on the regular trash collection day. Recycling collection weeks shall be highlighted on the annual DPW Collection Calendar. Calendars shall be provided through the mail to each resident and shall also be available in the Public Works Office.
b. When a regular collection day falls on a holiday, the collection designated for that day shall be made one day later than usual, and the collection days remaining in that week shall all slide by one day.
c. Containers being recycled shall be rinsed and placed within a recyclables collection container provided by the Public Works Department or a container that is similar in design and capacity. Mixed paper shall be placed in a paper bag set beside or set within the recyclables container.
d. The Public Works Department shall provide one (1) recycling container per residential dwelling unit that receives municipal solid waste pick-up. Residents of each household shall take proper care to protect such containers from misuse, loss, or damage. Recycling containers shall remain with the premises for use by subsequent occupants. Residents shall be responsible for the replacement of containers that are lost or damaged beyond normal wear and tear. The Town shall not be obligated to replace lost, stolen, or damaged containers.
e. Refrigerator and freezer doors shall be removed before a refrigerator or freezer is placed curbside for pick up.
f. Fuel or gas tanks shall be drained and removed from any item (e.g., lawn mowers, chain saws, weed whackers) before such items are placed curbside for pick up.

Town of Ipswich
Sanitary Sewer Connections Policy

Adopted on: November 17, 1997
Adopted By: Board of Selectmen

Purpose:

Town of Ipswich General Bylaws mandate that all lots having sanitary sewers available shall be connected to said sanitary sewers. This policy directive explains the expectations of the Board of Selectmen, acting in their capacity as sewer commissioners, for administration of this bylaw requirement, and for compliance by the owners of affected lots. This policy also sets forth the expectations of the Board with respect to lots to which sanitary sewer is available by means other than gravity flow.

From the date of beneficial occupancy of a sanitary sewer line installed for, or by, the Town, each owner of a lot abutting thereto shall have one year in which to effect connection to the sanitary sewer system, or such shorter duration as the Board of Health may require in the event the on-site disposal works system serving said lot has been determined to have failed.

The Utilities Department shall issue a notice, by first class mail, to the owners of all lots subject to betterment on a given project, noting the date of beneficial occupancy and the one year deadline, setting forth specific deadline. It shall be the responsibility of the owner of a lot, to which sewer is available, to arrange with a licensed drain layer to connect his/her building(s) to the sewer, at his/her own expense.

If the owner of a lot wishes to secure a Board of Health exemption, due to hardship, as prescribed in the General Bylaws, and to seek a reprieve from the Board of Selectmen from the one year connection requirement, he/she must receive the Board of Health vote by the end of the seventh month and a favorable vote by the Board of Selectmen by the end of the eighth month. In the event of a denial by either the Board of Health or by the Board of Selectmen, the owner shall effect such connection within the remaining four months.

The Utilities Department and the Assessors' Office shall maintain records of sewer availability, liability for betterment, and connection. A copy of the as-built drawings of a sewer extension shall be kept in the Utilities Department Office. A copy of the sewer betterment (including annotations with respect to unavailability to premises by gravity) shall be kept in the Assessors' Office. Any lot not included in the initial betterment arising from a sewer extension, shall be identified as subject to future betterment; notations of such assessment shall be flagged in the Assessors' field and/or pilot record for said lot.

If the owner of a lot subject to the provisions of this policy has applied for, and been approved for financial assistance under a state or federal funding program (regardless who the administering agency may be) and is merely awaiting release of otherwise currently-available funds for said purpose, by vote of the Board of Selectmen the one year deadline may be extended for a maximum of an additional ninety days.

The provisions of this policy shall not apply to a lot served by a properly functioning on-site liquid waste disposal works if a sanitary sewer also abuts said lot either by frontage or by easement
but said sanitary sewer is not available by gravity flow to serve the improvement(s) constituting the principal use of said lot.

The owner of a lot who fails to comply with the provisions of this policy and the underlying bylaw shall be subject to prosecution in district court for his/her noncompliance.

Town of Ipswich
Sewer Betterments Policy

Adopted on: December 15, 1997
Adopted By: Board of Selectmen

Purpose:

This policy explains the current charges for previously-unassessed lots; and assessments for lots which have no frontage. It is intended to supplement the Town of Ipswich Sewer Rules and Regulations ("Regulations"), and to apply to all sewer extensions except those private pressure sewers which serving only one lot.

Pursuant to existing Regulations, any lot served by sanitary sewer constructed between 1958 and 1976, which has yet to have been assessed a betterment, and which is connected to the sanitary sewer whether by gravity or otherwise, shall be subject to a betterment charge of $7.20 per lineal foot of frontage.

Pursuant to existing Regulations and MGL Chapter 83 , Section 17, any lot served by sanitary sewer constructed subsequent to January 01, 1977, which has yet to have been assessed a betterment, and which is connected to the sanitary sewer whether by gravity or otherwise, shall be subject to a reasonable amount to be determined from time to time by the Board of Selectmen acting as Sewer Commissioners ("Board"). It has been the policy of the Board since April 30, 1990, that the "reasonable amount" shall be $25.00 per lineal foot which shall apply to the entire frontage of the lot.

If a person installs a sanitary sewer extension in a public way, at private expense, and in keeping with the Regulations conveys title to said sewer to the Town, the Town shall neither assess betterments to said person nor to the owner of any other lot which abuts said extension. Subject to available funds, the Town shall pay for installation of service connections from the service wye to the property line of all lots other than that/those of person installing said extension. [The purpose of this policy is to facilitate installation of the entire system and minimize excavation of the street in future years when other abuttors connect to the system.]

Whenever the owner of a lot abutting an extension installed at private expense chooses to connect to the sewer, whether by gravity or otherwise, the Town shall then recoup its costs for its contribution to the extension by charging the abuttor a connection fee computed in accordance with the Regulations but shall assess no betterment.

The owner of a lot abutting (by frontage or easement) a sanitary sewer installed by the Town which is not available by gravity shall have his/her property assessed a betterment for the frontage as if it were available by gravity, but assessment of said betterment shall be deferred, in keeping with the provisions of Appendix IV of the Regulations (fifth

paragraph) and shall be assessed in accordance with the provisions of subsections (a) - (c) of said fifth paragraph.

The owner of a lot to which sewer is not available by frontage, who overcomes said unavailability by easement, shall be subject to a "reasonable charge" in accordance with the terms of paragraph #2 of this Policy, in addition to any applicable connection charge as well as normal usage charges. The computational basis for the "frontage" shall be the length of the easement through which the connection passes, or [the sum of the lengths of the two side yards]/divided by two, said side yards forming a point of tangency to the public way or easement within which lies the public sewer, whichever is the greater (see Sewer Betterment Sketch - Property Labelled 'C').

The owner of a lot having frontage on a public way served by a sanitary sewer fronting on the lot of an abuttor (but not his own lot), who chooses to overcome unavailability of sewer to his/her lot by easement, shall be subject to a reasonable charge in accordance with paragraph #2 of this Policy, and said reasonable amount shall apply to the entire frontage of his/her lot (see Sewer Betterment Sketch - Property Labelled 'E').

Town of Ipswich
Sexual Harassment Policy

Adopted on: August 25, 1997
Adopted By: Board of Selectmen
Amended on: October 6, 2003 and July 12, 2004

Purpose:

In order to maintain a work environment in which each employee is treated with dignity and respect, no town employee, official, or member of any town board, committee or commission shall engage in conduct within any town workplace which may be construed as sexual harassment. Conduct construed as sexual harassment in the workplace is unlawful.

"Sexual harassment" is defined as any unwelcome sexual advance, request for sexual favor, or other verbal or physical conduct of a sexual nature when: submission to such conduct is made either explicitly or implicitly a term or condition of a person's employment; submission to or rejection of such conduct by a person is used as a basis for employment decisions affecting that person; such conduct has the purpose or effect of unreasonably interfering with a person's work performance; such conduct creates an intimidating, hostile, or offensive work environment.

Under these definitions, direct or implied requests by a supervisor for sexual favors in exchange for actual or promised job benefits such as favorable reviews, salary increases, promotions, increased benefits, or continued employment constitutes sexual harassment. Any verbal or physical conduct of a sexual nature which has the effect of creating a hostile, offensive, intimidating or humiliating environment to male or female workers, whether intended or not, may also constitute sexual harassment.

Examples of sexual harassment may include, but not be limited to, the following: sexually suggestive jokes; sexist remarks in reference to someone's clothing, body, or sexual activity; displaying sexually suggestive material such as magazines, calendars, posters, etc.; inquiries into one's sexual experiences or discussion of one's sexual activities; unwelcome touching, fondling, patting, hugging, pinching, kissing, cornering, or brushing; abusive or demeaning language; suggestive or obscene gestures; leering; inappropriate terms of endearment; promotion, transfer or demotion for reasons deemed sexual in nature; refusal to take action or to enforce disciplinary measures against a perpetrator or condoning his/her behavior.

Any employee, official, or member of a town board, committee or commission who feels he/she is being subject to sexual harassment should contact the Town Manager and/or the Board of Selectmen immediately, either orally or in writing, at the Ipswich Town Hall, 25 Green Street, Ipswich, Massachusetts, telephone 978-356-6609 (amended 10/6/03). The Town Manager, or his/her designated representative (such as the Police Chief or other

designee), shall investigate the complaint. All complaints will be kept confidential to the greatest extent possible. Such investigation may include interviews with the complainant and the individual accused of sexual harassment, as well as other individuals as the Town Manager deems appropriate. An attempt will be made to resolve the matter within 30 business days of receipt of the complaint.
The Town Manager or his/her designated representative is also available to discuss any concerns you may have and to provide information to you about the Town of Ipswich's Policy on Sexual Harassment and our complaint process.

If the investigation determines that sexual harassment has occurred, the Town Manager shall make efforts to eliminate the offending conduct and, where appropriate, shall effect appropriate disciplinary measures, which may range from written reprimand to dismissal. Private counseling through the Town of Ipswich's Employee Assistance Program is available at no charge. If the Town Manager finds that sexual harassment has not occurred, he/she shall inform both parties, in writing, of such finding.

Retaliation against an individual in response to the filing of a sexual harassment complaint, and/or in response to one's cooperating in an investigation involving a sexual harassment complaint, is unlawful and will not be tolerated. A person found to have engaged in an act of such retaliation shall be subject to severe disciplinary action up to and including dismissal.

The following anti-discrimination enforcement agencies may also be contacted:

Commonwealth of Massachusetts
Commission Against Discrimination
One Ashburton Place, Room 601
Boston, MA 02108-1518
Telephone: 617-727-3990

Commonwealth of Massachusetts
Commission Against Discrimination
424 Dwight Street, Room 220
Springfield, MA 01103
Telephone: 413-739-2145

United States Government
Equal Employment Opportunity Commission
One Congress Street, Tenth Floor
Room 1001
Boston, MA 02114
Telephone: 617-565-3200

Using our complaint process does not prohibit you from filing a complaint with these agencies. Each of the agencies has the same time period for filing a claim (MCAD –300 days; EEOC - 300 days).

This policy has been developed in accordance with the rules and regulations of Chapter 278 of the Commonwealth of Massachusetts Acts and Resolves of 1996, Massachusetts General Laws, Chapter 151B, Section 4, Paragraph 16A, and the Federal Civil Rights Act of 1964, Section 701 et seq., as amended, found at 42 U.S.C.A., Section 2000(e) et seq. (Title VII).

Town of Ipswich
Shellfish Harvest Management Plan Policy

Adopted on: February 22, 1999
Adopted By: Board of Selectmen
Amended on: January 29, 2001 and March 29, 2001

All shellfishing areas currently closed by the state due to pollution will remain closed once they are reopened by the state until such time that the Shellfish Advisory Board can develop, submit, and have approved by the Selectmen a Harvest Management Plan for said area. To ensure that the area(s) in question is (are) reopened in a timely fashion, the Harvest Management Plan must be submitted to the Selectmen within two weeks following the next regularly-scheduled Shellfish Advisory Board meeting which follows receipt by the town of the reclassification notice from the state. This recommendation shall not apply to shellfishing area N-6, Crane Beach."

Ipswich River Flats

A. The area will be open to harvesting every other day to conserve the resource;
B. A designated place (the Town Wharf, or Pavilion Beach when the Wharf is frozen) is recommended for landing and debarkation for all shellfishing in the area due to the potential for overdigging;
C. For commercial harvestation, foot access is strictly prohibited. Recreational shellfishermen may access the Ipswich River by foot, from just below the high water mark on either the northerly and/or southerly side of Neck Cove, to the open flats located west of the shellfish constable's posted boundary marker signs. All other existing rules and regulations regarding the Ipswich River shellfish areas shall remain in effect.
D. Harvesting is limited to one low tide period per day at the discretion of the harvester.
E. Shellfish dealers are prohibited from utilizing the Town Wharf for purchasing clams from the shellfishermen due to the excess congestion it will cause and inappropriateness of conducting private business on public property.

Town of Ipswich
Special Municipal Employees – Conflict of Interest Statute Policy

Adopted on: February 4, 2013
Adopted By: Board of Selectmen

All municipal employees who are holding positions which are elected or appointed and unpaid, part-time, or temporary, are classified as "Special Municipal Employees" under the provisions of Massachusetts General Laws Chapter 268A, Section 1(n), except for members of the Board of Selectmen.

This classification shall be effective immediately and shall remain in effect until further action by the Board of Selectmen.

A certificate of this vote shall be filed with the Town Clerk and shall be provided ***annually*** to the chairman of each board, commission, or committee whose members are affected.

Any employee as defined hereinabove who does not desire to be classified a "Special Municipal Employee" may file a written statement to such effect with the Town Clerk, and upon the filing of such written statement, such individual shall not be considered a "Special Municipal Employees" under the provisions of Massachusetts General Laws Chapter 268A, Section 1(n).

Town of Ipswich
Stabilization Fund Policy

Adopted on: March 18, 2013
Adopted By: Board of Selectmen

Purpose:

The Stabilization Fund was established by vote of town meeting, pursuant to MGL 40 Section 5B. Expenditures from and transfers into a stabilization fund requires a 2/3 vote of town meeting. The goal of the Board of Selectmen is to achieve and maintain a 3-to-5 percent balance in the fund as generally recommended by credit rating agencies.

Policy:

Sources of Income:
Funds may be transferred into the Operating Stabilization fund from any general fund source, including taxation and free cash.

Allowed Uses of Funds:
Upon appropriate vote at Town Meeting, the monies from the Stabilization Fund may be appropriated to finance the following:

1. Emergency, urgent or unforeseen expenses for which there are no feasible or alternative funding sources; or
2. To stabilize the municipal budget when variances are due to adverse economic conditions that are expected to be of short term duration.

Fund Balance:
Interest shall accrue to the fund. The target balance shall be 3-to-5 percent of the General Fund operating budget.

Minimum Balance: The minimum balance shall not be reduced below $1,000,000, unless a concurrent plan has been developed for replenishing the minimum balance.

Maximum Balance: The maximum balance shall be $2,500,000, however the aggregate in stabilization funds may not exceed the limit established under MGL 40, S. 5B.

Policy Review:

This policy shall be reviewed periodically.

Town of Ipswich
Street and Utility Maintenance/Improvement Policy

Adopted on: August 31, 1998
Adopted By: Board of Selectmen

General:

This directive establishes policies defining Town responsibility for maintaining and improving streets and utilities in the Town of Ipswich. Policies differ according to the type and condition of the street.

Objectives:

The reasons for having an established policy are:

1. To provide a clear and uniform method for maintaining and improving streets and utilities in the Town.
2. To ensure that Town provision of street and utility maintenance/improvement is consistent with the Town's responsibility for the street and/or utility.

Responsibilities:

1. Town Responsibility for Public Ways
   A. General: The Town assumes responsibility to improve and/or repair street surfaces, drainage, sidewalks, curbing, street lights and signs at 100% Town expense, pursuant to Town meeting appropriation. If there is no appropriation for a scheduled project, the abutters must await scheduling or pay 100% of cost. (For the purposes of this directive, abutters shall be defined as all owners who access their lots from the street in question, or all owners who receive service from any public improvement.) The Town also assumes responsibility for all minor unscheduled repairs. The exception to this general statement of policy relates to public ways which have not been maintained by the Town and which have no improved lots; in these instances, the Town meeting may be requested to vote to discontinue or abandon such streets/ways.

   B. For streets maintained by the Town and which have adequate width, surface treatment and/or drainage, the Town shall:
      1) Install, replace, upgrade or repair water mains upon request [see Water Regulations, III.3 (a)]. If there is a Town Meeting appropriation for a scheduled project, the Town and the abutters shall share the project costs on a 50/50 basis, the abutters' share to be provided either on a "cash-up-front basis or bettered per MGL c.40:42G-I. If there is no such appropriation, the applicant(s) shall bear the full expense of improvement [per Water Regulations, III.3.(a)]. At the Town's option,

it may decide to undertake water main improvements for the good of the system, per Water Regulations III.4.

2) Install, replace, upgrade or repair sewer mains upon request (see Sewer Regulations, Division III, Article I., Sections 7 and 15. If there is a Town Meeting appropriation for a scheduled project, the Town and the abutters ordinarily shall share the project costs on a 50/50 basis. The abutters' share shall be allocated per Sewer Regulations Appendix IV and bettered per MGL c.83:16A-F, with interest charged at 2% above the MGL c.50:53 interest rate). If no there is no such appropriation, the applicant(s) shall bear the full expense of project cost.

C. For public ways not having adequate width, surface treatment and/or drainage,

1) The developer or abutters shall bear all the costs for installation, replacement, upgrade or repair of water mains and/or sewer mains and shall be responsible for bringing the street up to reasonable standards as part of a project betterment via MGL c. 80:1&12.

D. Current policy for providing new electric service is as follows:

1) For underground service, the developer shall pay 100% of the cost for service to all lots. For overhead service, the Town's Electric Division and the telephone company shall pay for first 300 feet of installation and for the first two utility poles. Extensions beyond the second utility pole shall be paid by the developer; the costs for first 300 feet of installation and two poles shall be included in the cost-of-service calculation, as overhead expenses.

E. Current policy for upgrading electric service is as follows:

1) The cost of upgrades for the good of the system, promoted by normal growth, shall be fully assumed by the Town's Electric Division. System upgrades prompted by an unusual increase in demand, as determined by the Electric Commissioners, shall be funded 100% by the developer.

2. Town Responsibility for Private Ways Open to the Public

A. For private ways open to the public and having adequate width, surface treatment and/or drainage:

1) The Town may provide minor maintenance (e.g., repair potholes) and plowing only. If there are no improved lots on the way, the Town may provide minor maintenance and plowing exclusively on an emergency basis.

2) Abutters or developer shall be responsible for 100% of project costs to improve or repair the street surface, drainage, sidewalks and curbing. If town meeting acceptance is to be sought, the work shall be subject to inspection and approval by the Town, as it is to be undertaken at the applicant's expense.

3) The Town shall install new water mains upon request, per Water

Regulations III.3 (b). Abutters shall pay 100% of the installation, with no provision for betterment assessments, as financing is of a private nature.

B. For streets maintained by the Town which serve existing residences or businesses:
   1) The Town shall install replace, upgrade or repair water mains upon request. If there is a Town Meeting appropriation for a scheduled project, the Town and the abutters shall share the costs on a 50/50 basis. The abutters' share may be raised either on a cash-up-front basis, or bettered per MGL c 40:42G-I. If there is no such appropriation, the applicant(s) shall bear the full expense of the improvement, per Water Regulations III.3.(a). At its discretion, the Town may decide to undertake water main improvements for the good of the system, per Water Regulations III.4.

C. For all other streets (having adequate width, surface treatment and/or drainage) in this category:
   1) The Town shall replace, upgrade or repair water mains upon request, and subject to available funds. To accelerate scheduled work, a developer and/or abutters may agree to bear the full cost for water main work and/or for bringing the street up to reasonable standards, to be funded via MGL 80: 1 & 12 betterments.
   2) The Town shall install, replace, upgrade or repair sewer mains upon request (see Sewer Regulations, Division III, Article I., Sections 7 and 15.) If there is a Town Meeting appropriation for a scheduled project, the Town and the abutters shall share the project costs on a 50/50 basis. The abutters' share shall be allocated per Sewer Regulations Appendix IV and shall be bettered per MGL c 83:16A-F at 2% above the MGL c50:53 interest rate). If there is no such appropriation, the applicant(s) shall bear the full expense of project cost.

D. For private ways not having adequate width, surface treatment and/or drainage:
   1) The Town may provide minor maintenance (e.g., repair potholes) and plowing exclusively on an emergency basis.
   2) The developer or abutters shall bear all costs for the installation, replacement, upgrade or repair of water mains and/or sewer mains and shall be responsible for bringing the street up to reasonable standards; such a project may be funded and undertaken on a private basis, or undertaken subject to betterment via MGL 80:1&12.
   3) The Town's policy regarding the provision and upgrading of electric service is the same as it is for public ways (see above).

3. Town Responsibility for Private Ways Closed to the Public
   A. For private ways which are closed to the public, all maintenance and

improvements shall be the responsibility of the owners.

4. Town Responsibility for New Streets, Extension of Ways, Utilities
   A. For new streets:
      1) The Town may provide minor maintenance (e.g., repair potholes) and plowing exclusively on an emergency basis. Under the terms of the Town's subdivision regulations, pending town meeting acceptance of a new street, the applicant shall be responsible for all road, water and sewer improvements. The street must substantially meet subdivision standards if the Planning Board is to recommend acceptance of street at Town Meeting. Once the Planning Board has agreed to recommend acceptance of a new street, the Town may commence sanding and plowing operations, pending such acceptance.
      2) The Town's policy regarding the provision and upgrading of electric service is the same as it is for public ways (see above).

5. Town Responsibility for Utility Easements
   A. All required easements, which shall inure to the Town, must be executed and recorded prior to the undertaking any project improvements.

Town of Ipswich
Use of the Ipswich Town Greens Policy

Adopted on: November 18, 2013
Adopted By: Board of Selectmen

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1. PURPOSE AND SCOPE

The purpose of these regulations is to help assure public safety and good order in the use of the Town Green as a public resource of the Town. At the same time, the regulations are intended to confirm the Town's commitment to protect rights conferred by the Constitution of the United States and the Massachusetts Declaration of Rights in permitting use of the green.

Permits are required for any of the following activities, singly or in a combination: Use of the Town Green for organized activities and events such as art shows, festive and religious celebrations, concerts, etc

2. APPLICABILITY

This policy applies to The North Green; Center Green; and South Green. The North Green is located in several sections on Town Hill, including premises surrounding the First Church. The Center Green is located directly adjacent to the Hall Haskell House/Ipswich Visitor Center, while the South Green is located on Route 133/Route 1A across from the Ipswich Museum

These three areas are treated separately. Reserving one area does not reserve the other. If one of the areas is reserved and another group wishes to use that reserved area during the same time, all subsequent groups must obtain permission from the first group before a permit will be issued.

3. POLICY

3.1 Permission for use of the Town Green space may be granted to groups or private individuals. Permission will be granted for events held during daylight hours, and special events for evening operation will be considered individually.

3.2 The Town Green is a public area for use by the public. A permit to reserve the Town Green does not allow the permit holder to prevent anyone from entering onto the Town Green space. A fee shall not be required for anyone to enter upon the Town Green. Individuals or profit businesses/organizations may not hold events which are for the purpose of profit. As a condition of issuing a permit the

Town of Ipswich may require an organization to present a copy of their non-profit status as approved by the Federal Government or the Commonwealth.

3.3 Wires, equipment, signs, tents and other similar structures, or any other miscellaneous items, will not be hung from trees.

3.4 Temporary displays, tents or structures may require approval by the Building Inspector. Food sales may require obtaining a permit from the town's Board of Health.

4. IMPERMISSIBLE ACTIVITIES

a) Possession, destruction, injury, defacement, removal, or disturbance of any structure, sign, equipment, monument, statue, marker, display, animal, plant.

b) Distribution or display of commercial advertising, or soliciting of business, or any other commercial transactions except for sponsors of and vendors at permitted events.

c) Possession of, or the use of, alcoholic beverages on the Town Green or surrounding paved areas.

d) Unreasonably loud operation of audio devices except as permitted.

e) Disorderly conduct.

f) Use of rollerblades, roller skates, skateboards, scooters, and bicycles.

g) Use of motor vehicles on the Town Green without appropriate authorization

h) Use of the Town Green by private groups/individuals for private gain.

i) Charging of admission to use the Town Green.

j) Denying any citizen access to the Town Green.

k) Bringing animals of any variety (excluding leashed dogs, in accordance with the Town regulations) onto the Town Green during a permitted event. This prohibition shall not apply to service dogs or to animals used as part of the permitted activities, such as ponies for pony rides.

l) Overnight camping except as permitted.

5. PERMIT PROCESS

5.1 Applications for permits to conduct activities on the Town Green listed above, shall be filed on an application provided by the Town of Ipswich Town Manager/Selectmen's Office no later than 14 days prior to the requested date for said use by a Ipswich resident, organization, or non-profit group. Late or incomplete applications will be considered at the discretion of the Town Manager.

5.2 Permit applications shall include the following minimum information:

a) Name, address and telephone number of applicant. In the case of a group or organization; the name, address, and telephone number of the responsible contact person. For events only: The applicant must designate a person or persons responsible for the event who will be at the Town Green during the entire scheduled event.
b) Date(s) and times required.
c) Nature and purpose of the event i.e., political rally, concert, non-profit activity.
d) Area of the Green (i.e., North, Center, South, all, and/or paved areas)
e) Anticipated number of participants and/or spectators.
f) Clean up plan
g) Statement of special equipment and facilities to be used; i.e. electrical

5.3 Applications will be available from the ReCreation & Culture office, Board of Selectmen's office and on the Town website.

5.4 Applications for the paved area will be made separately and must also be approved by the Department of Public Works and the Chief of Police.

5.5 Applications for the closing of street(s) and/or sidewalk(s) will be made separately and must also be approved by the Department of Public Works, Building Department, Chief of Police and Board of Selectmen.

5.6 As a condition of issuing the permit, the Town Manager may require the sponsor to pay for detail police officers as she/he deems necessary. In the case of activities with a duration of more than one day, this requirement may be imposed at any time it is determined to be necessary by the Town Manager or the Police Chief without advance notice to the sponsors.

5.7 Permits are issued on the express condition that the Sponsor shall maintain the area and any approved display, in good condition at all times. The Sponsor shall leave the Town Green in the same condition it was in before said event. All trash must be removed and properly disposed of by the Sponsor. The area must be cleaned and cleared by the Sponsor at the end of the day.

5.8 All applications will be accepted or rejected within 14 days of the date the application is filed. In the event an application is rejected, the Town shall notify the applicant in writing and shall specify the reason(s) for the rejection thereof.

6. GENERAL CONDITIONS

6.1 Permits are non-transferable and are only valid for the dates, times, and activities specified.

6.2 Permit holders and vendors allowed under the terms of the permit must obtain all other necessary state and local permits (such as permits from the Town Board of Health, transient vendor and similar permits and licenses).

6.3 A permit may be revoked by the Town Manager if a sanctioned event engages in activities that are not within the specifications of the permit.

6.4 Needs for electricity, lighting and water must be coordinated by the Sponsor with the Utilities Department who shall arrange for permitted uses if reasonable. The sponsor shall be responsible for all related costs.

6.5 Recycling is required at permitted activities.

6.6 Amplification of sound from any other audio device may be restricted to a certain level of amplification by a police officer during an event if they deem it the public's best interest.

6.7 The Police Department shall be the enforcement agency for any and all portions of these regulations.

6.8 All situations not defined in these regulations, or request for exceptions, must be ruled on by the Town Manager.

6.9 A fee shall be charged by the Town for a permitted commercial activity on the Town Green. The Town Manager may also require a deposit for the use of the Town Green; said deposit to be returned in full when the Green is determined to be restored to pre-use condition.

6.10 Applicants may be required to provide proof of insurance to protect the interest of the Town of Ipswich and name the Town of Ipswich as additional insured if the applicant's event includes multiple vendors and groups.

6.11 The town, its agents, servants and employees shall be held free and clear of any and all liability and the person(s) and/or entity (ies) shall indemnify the Town of Ipswich for all cost, expenses, and claims made upon it, liability, or otherwise.

6.12 The Town of Ipswich shall be held harmless from any and all claims, suits, causes of action, judgments and demands of any nature made or obtained by third parties which result from activities or actions of the Town of Ipswich, its agents or servants under this permit and if judgment is entered against the Town of Ipswich, said judgment shall be paid by said applicant together with all interest thereon.

6.13 If the Town's Department of Public Works is needed to restore any portion of the reserved area to the condition prior to usage, the individual or organization responsible will be billed for these services.

7. GROUNDS FOR DENIAL OF PERMIT REQUEST

7.1 A permit for use of the Town Green may be rejected for the following reasons:

a) Permit has been granted to a prior applicant or there is an event scheduled which conflicts.
b) The activity would present an unreasonable danger to the health and safety of the applicant or other users of the Town green.
c) Event is such in nature or duration that it cannot reasonably be accommodated in the area applied for.
d) Event will, in the opinion of the Town Manager, cause unacceptable interference with use and enjoyment of the Town Green by the general public; provided, however, that no permit application shall be denied based on the content or subject matter of the proposed activity.
e) Permit is requested for a date(s) that conflicts with official celebrations of the Town of Ipswich.
f) The application was incomplete;
g) The application contained a material falsehood or misrepresentation;
h) The applicant was legally incompetent to sue or be sued;
i) The applicant had damaged Town property on prior occasions and failed to make payments to repair the damage;
j) The proposed use would be prohibited by the classifications and uses of the Town green;

k) The applicant could not comply with applicable licensure requirements concerning the sale or offering of goods or services;
l) The proposed use is prohibited by law;
m) The applicant has made material misrepresentations regarding the proposed use of the park in the past; or
n) The applicant has violated the terms of permits issued by the Town of Ipswich in the past.

8. SEVERABILITY

The provisions of the above regulations for the use of the Town Green shall be deemed to be severable, and if any of its provisions shall be held unconstitutional by any court or competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions.

9. ORGANIZATIONAL RESPONSIBILITIES

9.1 Trash Collection and Disposal
a) It is the responsibility of any organization that reserves the use of the Town Green to insure that all refuse generated by the event is collected and disposed of properly by the organization.
b) Recycling is mandatory at all permitted activities on Town Greens.

9.2 Guidelines for Bathroom Facilities at Public Events
a) For every two-hundred (200) females, you should have one (1) toilet facility.
b) For every five-hundred males you should have one (1) toilet facility.
c) The number of bathroom facilities required, as stated above depends on the number of people expected to attend a specific event. Each bathroom is required to have a hand sanitizer.

9.3 Sale of Food at Events
a) Food sales may require obtaining a permit from the Board of Health. Please contact the Health Director to determine whether or not a permit is required and for the regulations regarding "Mobile and Temporary" service. The cost of any food permits will be the responsibility of the applicant.

Use of Town Green by any organization or individual does not constitute town-endorsement of the views or activities by said group.

APPLICATION FOR USE OF IPSWICH TOWN GREENS

SECTION I:

Requesting Organization

_____

Date_____

Name of Applicant

_____Phone_____

_____

Address

_____

_____

Email:

_____

_____

SECTION II:

Requested facility/specific area (s): North Green____; Center Green: ____ ; South Green:____; Other_____

Date(s) desired for activity

_____

Time of activity (From) _____AM/ PM (To) _____AM/PM

What time do you need to access the green? _____ Exit Time

_____

Nature and proposed use

_____

_

Area of the Green _____ Access to paved area?_____

Number to be attending: Adults _____ Teens _____ Children

_____

Will refreshments be served? _____ Board of Health approval needed?

_____

Will streets and/or sidewalks be blocked or closed?_____ BOS approval?

_____

If merchandise is to be sold, please describe (% profit of items to be negotiated)

_____

_____

_____

Please outline or attach your clean-up plan:

_____

By signing this application, the person whose signature appears below signifies that he/she is personally, financially responsible for their group, will see that the greens are not misused, that groups have proper adult supervision, that properties are used in conformity with policies established by the Town of Ipswich, and that any damages and/or loss whatsoever as a result of the group's use of properties will be compensated in full by the responsible person, upon demand.

It is hereby understood by the responsible person signing this application that any Town activities have absolute priority for use of any portion of the green, even if an outside group (e.g., the applicant) has requested the use of a portion of the green for several weeks. Any Town activity whatsoever that may be subsequently scheduled shall have absolute priority for use of the greens.

The Town of Ipswich disclaims liability for loss or damage to personal property or personal injury, and the applicant individually and on behalf of each member of his/her group agrees to release and hold harmless the Town of Ipswich officials and employees and not to sue any of the same for any such liability or loss.

I hereby personally accept on behalf of the sponsoring organization all financial responsibility for any and all damages to equipment and/or greens and all resulting cost of any nature whatsoever.

_____

_____

Responsible person signature (applicant) Approved by (Town official signature and date)

SECTION III **(FOR OFFICE USE ONLY)**

Approvals (please attach any emails with approvals for use, etc.):

Equipment use approved: N/A _____ Yes _____ No _____
(included equipment details)

Merchandise sale approved: N/A _____ Yes _____ No _____

Refreshments approved: N/A _____ Yes _____ No _____

Police Detail required/scheduled? N/A _____ Yes _____ No _____

Sidewalk/Street Blocking approved: N/A _____ Yes _____ No _____

Other comments/conditions of use:

_____

_____

_____

_____

_____

Town Manager Approval _____ Date

_____

Comments:

_____

_____

_____

_____

_____

Town of Ipswich
Vehicle Use Policy

Adopted on: August 6, 2015
Adopted By: Town Manager

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1. Purpose:

The purpose of this document is to outline the Town's policy with respect to:

- Vehicle Uses – Municipal, Personal, and Stipends
- Personal Vehicle Use for Work Related Travel
- Municipal Vehicle Assignments
- Commuting and Imputed Tax
- Vehicle Accident Reporting
- Responsibilities When Driving a Municipal or a Personal Vehicle
- Policy Exemptions

2. Applicability:

2.1. This policy applies to all full and part-time compensated positions, excluding elected officials and employees of the School Department. Positions covered by Civil Service Law or a collective bargaining agreement are subject only to those portions of the policy which are not separately regulated by Civil Service Law or a collective bargaining agreement.

2.2. To the extent permitted by law, individual employment agreements (existing, new, updated or extensions) with employees whose positions are subject to this policy, must follow all of the provisions of this policy.

2.3. This policy is intended to be consistent with any and all applicable laws. If any part of this policy is inconsistent with the law, that part of the policy shall be considered invalid, and the remaining provisions of the policy shall be construed so as to be consistent with the law.

3. Definitions

3.1. *Vehicle Stipend*: the amount approved by an employee's highest Appointing Authority to compensate an employee for regular and routine use of a Personal Vehicle for work related travel. Vehicle Stipends are considered a salary item and as such, are subject to taxation.

3.2. *Expense Reimbursement*: payment for approved expenses relating to Personal and Municipal Vehicle use upon receipt of written documentation. Expense reimbursement is not considered to be a salary item.

3.3. *Municipal Vehicle:* those automobiles, trucks, vans, or other self-propelled equipment owned, rented, or leased by the Town of Ipswich and licensed for travel on a public way.

3.4. *Personal Vehicle*: that vehicle owned or available for private use by the employee.

3.5. *Commuting*: the use of a Municipal Vehicle for travel between the employee's residence and his or her principal work location. Under Internal Revenue Service (IRS) regulations, the benefit of using a Municipal Vehicle for commuting is considered taxable income to an employee and the value of the personal use of the Municipal Vehicle will be included in his or her compensation.

3.6. *Electronic Messages*: a piece of digital communication that is designated or intended to be transmitted between a mobile electronic device and any other electronic device; provided however, that electronic message shall include, but not be limited to, electronic mail, electronic message, a text message, an instant message, a command or request to access an internet site, or any message that includes a keystroke entry sent between mobile devices.

4. Policy:

4.1. Municipal Vehicles - it is the policy of the Town of Ipswich that certain positions require employee access to Municipal Vehicles, either during their work shift or on a 24-hour on-call basis. Municipal Vehicles are not Personal Vehicles and are not for personal use. Municipal Vehicles should be viewed as belonging to the citizens of Ipswich and are assigned solely for purposes consistent with providing services to those citizens.

4.2. Personal Vehicles - it is the policy of the Town of Ipswich to reimburse employees for reasonable expenses which they incur as a result of Personal Vehicle use on behalf of the Town. Receipts and Expense Reports must be submitted to the Town in a timely manner (within 30 days of incurred expense) in order for employees to be reimbursed for such expenses.

4.3. Vehicle Stipend

4.3.1. It is the policy of the Town of Ipswich that in the event an employee is required to use his or her Personal Vehicle on a year round basis, and that employee has not been assigned a Municipal Vehicle, the employee's highest Appointing Authority may authorize the payment of a Vehicle Stipend.

4.3.2. Stipends may be rescinded with a 90-day written notice from the Appointing Authority that authorized the vehicle stipend.

4.3.3. Stipends shall not be paid in combination with personal automobile expense reimbursements. Vehicle stipends cover the cost of fuel, repairs,

insurance, all operating costs, general wear and tear, and tolls related to all authorized business miles traveled, whether in Town or out of Town.

4.3.3.1.*Exception*: Authorized out of state personal vehicle travel for employees receiving a Vehicle Stipend may be reimbursed for miles traveled outside the state using the IRS mileage rate, tolls, and reasonable parking fees. Employees shall follow Section 5.1.6 to receive such reimbursement.

4.3.4. Appointing Authorities shall consult the Human Resources Department to identify the approximate yearly miles to be driven to determine the appropriate vehicle stipend amount to be granted/requested.

4.3.5. It is up to the employee to track their business miles traveled throughout the year to validate the appropriate vehicle stipend to be requested the following year. Such documentation shall be provided to the Town Manager as part of the annual budget process.

4.4. Department Heads are required to act consistent with this policy and ensure this policy is implemented consistently within their department.

4.5. In the event of an error or violation of this policy, either intentional or unintentional, Human Resources must be immediately informed. Human Resources will identify and make the proper correction(s). A violation of this policy, whether intentional or unintentional, will not change this policy, nor set a precedent in any future application of this policy.

5. Provisions

5.1. Work Related Travel of Personal and Municipal Vehicles

5.1.1. When an employee is authorized to use a Personal Vehicle for work-related travel, he or she shall be reimbursed for mileage at the IRS standard mileage rate, unless covered by contract or stipend. According to the IRS, the standard mileage rate for business purposes is based on an annual study of the fixed and variable costs of operating a vehicle. Employees will be notified by the Human Resources Department of any changes to the IRS mileage rate.

5.1.2. In accordance with IRS regulations/rulings, the mileage rate is intended to cover, but is not limited to, the cost of fuel, repairs, insurance, all operating costs, and general wear and tear on the Personal Vehicle.

5.1.3. Reimbursable Expenses

5.1.3.1. Municipal Vehicle Use – the Town shall reimburse employees authorized to travel outside of Ipswich for tolls, reasonable parking expenses, and gas, when receipts are provided.

5.1.3.2. Personal Vehicle Use – in addition to the mileage rate, the Town shall reimburse employees authorized to travel outside of Ipswich for tolls and reasonable parking expenses, when receipts are provided.

5.1.3.3. Vehicle Stipends - employees receiving a Vehicle Stipend will not be reimbursed for tolls or mileage, but may be reimbursed for reasonable parking expenses. See Section 5.3.c for further clarification.

5.1.3.4. Employees will not be reimbursed for tolls that are paid by the employee during his or her normal commute to work.

5.1.4. Employees authorized to use their Personal Vehicle for work related travel are required to show proof to their Department Head, on an annual basis, of the following minimum levels of insurance coverage:

- Bodily Injury: $100,000 / $300,000
- Property Damage: $50,000

5.1.5. Employees will not be reimbursed for commuting between their homes and offices or other regular work locations.

5.1.6. In order to be reimbursed for Personal Vehicle use, employees must complete a Reimbursement Form provided by the Accounting Department and submitted with appropriate back-up documentation and/or receipts in a timely manner (within 30 days of incurred expense).

5.1.7. Driving Record

5.1.7.1. If an employee uses their personal vehicle for work related travel on a regular basis, the employee may be subject to a driving record check. This would occur if the Town is made aware of an employee having a driving record that is of a safety concern:

5.1.7.1.1. A copy of the operators Massachusetts driving record shall be obtained by the HR Department to verify the historical driving record of the operator.

5.1.7.1.2. If the operator has an out of state license, then the operator must provide, upon request, a copy of their existing state driving record to the HR Department. Any out of pocket expense in obtaining a copy of the driving record will be reimbursed by the Town upon submission of a receipt, in a timely manner (within 60 days of incurred expense).

5.1.7.1.3. Driving records shall be reviewed by the HR Department and/or Town Manager.

5.1.7.1.4. Driving records determined to be a safety concern by the General Manager may result in the disapproval of an employee's personal vehicle use for work related travel, after consultation with the appropriate Department Head.

5.2. Assignment of Municipal Vehicles

5.2.1. Employees are required to have a valid motor vehicle license issued by the Commonwealth of Massachusetts or their state of current residence and

must show proof of such valid license to his/her Supervisor or Department Head prior to being assigned a Municipal Vehicle.

5.2.2. The assignment of Municipal Vehicles for 24-hour use will be made by the Town Manager and will only be considered for employees who require a vehicle for the ordinary and necessary discharge of their job functions, as identified in an approved position description provided by the Human Resources Department. The following criteria will be used in the determination of eligibility for 24-hour vehicle use:

- **5.2.2.1.** Officially designated on-call status
- **5.2.2.2.** Requirement for frequent emergency availability during non-working hours
- **5.2.2.3.** Issuance of pagers or other communication device
- **5.2.2.4.** Emergency or other equipment contained in the vehicle

Such municipal vehicle assignment may be rescinded in writing for good reason or cause by the Town Manager.

5.2.3. Driving Record

- **5.2.3.1.** Prior to the assignment of a Municipal Vehicle:
  - **5.2.3.1.1.** A copy of the operators Massachusetts driving record shall be obtained by the HR Department to verify the historical driving record of the operator.
  - **5.2.3.1.2.** If the operator has an out of state license, then the operator must provide a copy of their existing state driving record to the HR Department. Any out of pocket expense in obtaining a copy of the driving record will be reimbursed by the Town upon submission of a receipt.
- **5.2.3.2.** Driving records shall be provided to or obtained by the HR Department annually thereafter, during the month of January, and reviewed by the HR Department and/or Town Manager.
- **5.2.3.3.** Driving records determined to be a safety concern by the Town Manager may result in the suspension of Municipal Vehicle assignment privileges, after consultation with the appropriate Department Head.

5.2.4. Employees assigned a Municipal Vehicle for 24-hour use involving a commute of more than 25 miles one way, shall reimburse the Town for the additional fuel cost as determined by the Town Treasurer. Employees who have been assigned a Municipal Vehicle and have established commuting patterns of more than 25 miles one way prior to August 2015 shall be exempt from this provision, as long as there is no break in assignment of a Municipal Vehicle greater than 6 months, after which the exemption will no longer apply.

5.2.5. Employees assigned Municipal Vehicles or are provided a Vehicle Stipend or who may use their Personal Vehicle for work related travel, will be given a copy of this policy and will be required to sign a confirmation of receipt – document #D-110 VUP Acknowledgement Form. See the Human Resources Department for the most current version of Document #D-110 to be utilized.

5.2.6. Imputed Income Taxation:

5.2.6.1. Employees authorized to commute in a Municipal Vehicle may be subject to imputed income regulations as set forth by the Internal Revenue Service, which considers a certain portion of the vehicle use (namely the commute) to be income for the purposes of income taxation. The Town Treasurer shall be responsible for determining any tax liability and will be provided with the names of all employees authorized to use Municipal Vehicles for commuting purposes, and the normal, one-way commuting distance, each December 1st.

5.2.6.2. Employees who are assigned marked and/or unmarked police vehicles, and/or Municipal Vehicles that meet eligibility criteria as defined under 26 CFR 1.274-5T will not be subject to imputed income taxation as a result of the vehicle assignment.

5.3. Responsibilities:

When Driving a Municipal Vehicle and/or Personal Vehicle for municipal business purposes employees are responsible, but not limited, to the following:

5.3.1.1. Municipal Vehicle Uses

5.3.1.1.1. Municipal Vehicles may only be used for legitimate municipal business.

5.3.1.1.2. Individuals assigned a Municipal Vehicle with commuting privileges may make "incidental personal uses" such as stopping at a grocery store or going to the bank, on his/her way home.

5.3.1.1.3. Operators should exercise sound judgment at all times when using assigned Municipal Vehicles and should avoid the appearance of misuse.

5.3.1.2. The Massachusetts Ethics Code and the Town's Professional Conduct Policy discuss unwarranted privileges. Using public equipment or resources for personal use constitutes use of an official position to obtain an unwarranted privilege not similarly available to others. Misuse of an assigned Municipal Vehicle is an ethics violation.

5.3.2. Municipal Vehicles will not be used to transport any individual who is not directly or indirectly related to municipal business on a regular basis. Passengers shall be limited to Town employees and individuals who are directly associated with Town work activity (committee members, consultants, contractors, carpooling of individuals to trainings, etc.). Family members shall not ordinarily be transported in Municipal Vehicles, unless the transportation is on the way to or from work. Police Officers transporting individuals in the performance of their normal job duties are exempt from this provision.

5.3.3. The use of Personal Vehicles for transporting individual's unrelated to municipal business shall not occur on town work time.

5.3.4. Personal Property Transportation

5.3.4.1. Municipal Vehicles shall contain only those items for which the vehicle is assigned.

5.3.4.2. The Town shall not be liable for the loss or damage of any personal property transported in the Municipal Vehicle or for any personal property while using their Personal Vehicle for work related travel.

5.3.5. Employees are expected to keep Municipal Vehicles clean, not to adhere any unauthorized stickers, bumper sticker, or other unauthorized paraphernalia to the vehicle and to report any malfunction, damage, needed repairs or other vehicle problems to their supervisor immediately.

5.3.6. Employees assigned Municipal Vehicles for commuting purposes are expected to park such vehicles in safe locations and to lock the car when not in use. Operators should never leave vehicles unattended with the ignition keys in the lock or anywhere in the vehicle.

5.3.7. Unless expressly exempted by law, employees are to ensure that they and all passenger(s) in a Municipal Vehicle wear seat belts at all times, if the Municipal Vehicle is so equipped.

5.3.8. Employees may not operate Municipal Vehicles or Personal Vehicles being used for work related travel, under the influence of alcohol, illegal drugs, or any controlled substances.

5.3.9. Material Transportation

5.3.9.1. Employees are prohibited from possessing open alcoholic containers, illegal drugs, or controlled substances in a Municipal Vehicle or in a Personal Vehicle being used for work related travel.

5.3.9.2. The transporting of unopened alcoholic containers is limited to "incidental personal use" as described in section 5.3.1.1.2.

5.3.9.3. Police Officers who are required to carry such items in performing their normal job duties are exempt from this provision.

5.3.10. Employees operating a Municipal Vehicle or a Personal Vehicle while on work related travel, must maintain a valid motor vehicle license issued by the Commonwealth of Massachusetts or the state of their current residence, which must be provided upon request by a Supervisor during a specific or periodic license check.

5.3.11. Employees operating a Municipal Vehicle or a Personal Vehicle while on work related travel, shall drive defensively and obey all applicable traffic and parking regulations, ordinances, and laws.

5.3.12. Employees who incur parking or other fines/citations while operating or using an assigned Municipal Vehicle or using a Personal Vehicle on work related travel, will generally be personally responsible for payment of such fines/citations, unless payment of such fine/citation is approved by the Town Manager.

5.3.13. Employees who are issued citations for any offense while operating or using a Municipal Vehicle must notify their Supervisor immediately when practicable, but in no case later than 24 hours after the issuance of an issued citation.

5.3.14. An employee who is assigned a Municipal Vehicle and who is arrested for or charged with a motor vehicle offense for which punishment includes

suspension or revocation of the motor vehicle license, whether in his or her Personal Vehicle or in a Municipal Vehicle, must notify his or her Supervisor immediately when practicable, but in no case later than 24 hours after such arrest or charge has occurred. License suspension or conviction of an offense may be grounds for loss of Municipal Vehicle privileges.

5.3.15. No employee may use a Municipal Vehicle for non-work related out of state travel without advance approval of the Town Manager.

5.3.16. When utilizing a Municipal Vehicle, employees are required to obtain fuel from designated Municipal fueling facilities, unless fueling is required in the course of out of town travel.

5.3.17. Smoking is not permitted in a Municipal Vehicle in accordance with M.G.L. c270 s22. Individuals utilizing a Personal Vehicle for work related travel should be considerate of others in the vehicle that do not smoke or are bothered by smoke.

5.3.18. For the safety of the employee and all those on the road, employees shall refrain from using a hand-held cellular/mobile telephone while the Municipal Vehicle or Personal Vehicle being used for municipal business purposes is moving, unless the employee must place an emergency call or the cellular/mobile telephone is used with a hands-free device. Employees should pull off to the side of the road to make or receive non-hands-free telephone calls.

5.3.19. In compliance with M.G.L. c 90, s 13B, "no operator of a motor vehicle shall use a mobile telephone or any handheld device capable of accessing the internet, to manually compose, send or read an electronic message while operating a motor vehicle." Employees are required to comply with this regulation while operating a municipal vehicle or while operating a personal vehicle for work purposes.

5.3.20. Vehicle Accidents

5.3.20.1. In the event that that an employee's Personal Vehicle is damaged during an approved, work-related trip, and the damage is not due to negligence of the employee, the Town will reimburse the employee to cover the part of the cost of repair, up to a maximum of $500 or the amount of the deductible, whichever is less, per occurrence. A copy of a police report and evidence of the employee's vehicle insurance deductible (collision or comprehensive) payment shall accompany any request for reimbursement.

5.3.20.2. When an employee using a Municipal or a Personal Vehicle on work related travel is involved in a vehicle accident, the operator must:

5.3.20.2.1. Stop the vehicle.

5.3.20.2.2. Obtain the:

- Name(s) and address(es) of the other driver(s);
- Drivers license number(s) of the other driver(s);
- Name(s) and address(es) of the owner(s);
- Registration number(s) of the other vehicle(s) involved;

- Name(s) and address(es) of other driver(s) insurance company(ies); and,
- Name(s) and address(es) of any witness(es) to the accident

5.3.20.2.3. Not admit liability for the accident, even if the employee believes it was their fault.

5.3.20.2.4. Immediately report details to the employee's immediate Supervisor.

5.3.20.2.5. When any person has been injured and/or when vehicles have suffered significant damage, the local or state police must be called to the scene.

5.3.20.2.6. Do not move the vehicle in these circumstances until authorized by the police.

5.3.20.2.7. Unless an injury prevents the operator from doing so, he/she must fill out a Vehicle Accident Report (VAR) within 48 hours of the accident. A blank copy of the form may be obtained from the HR Department.

5.3.20.2.7.1. The completed VAR shall be filed with their direct Supervisor.

5.3.20.2.7.2. The Supervisor shall ensure all information is in the report and file a copy with the Town Manager's Office.

5.3.20.2.7.3. The Supervisor shall also file a copy with the Human Resources Department for placement in the employees personnel file.

5.4. Special Circumstances

5.4.1. This policy is intended to provide a basic framework governing the use of Personal and Municipal Vehicles in the Town of Ipswich and as such cannot contain procedures governing every situation that might arise. Employees seeking clarification of this policy should contact the HR Director. Exemptions from certain provisions of this policy may be authorized by the Town Manager under mitigating circumstances, after review by the Department Head. Such exemptions must be documented and signed off by the employee on document #D-109 VUP Exemption Form, approved by the Town Manager and noted by the Human Resources Director, so as to be placed in the employee's personnel file. See the HR Department for the most current version of Document #D-109 to be utilized.

5.4.2. Exemptions to the Vehicle Use Policy are limited in order for the application of the policy's intention to be consistent and fairly applied to all employees.

5.4.2.1. Exemptions that will increase the liability to the Town are not allowed. Issues related to insurance coverage, transportation of individuals unrelated to Municipal business, operating a vehicle without a valid motor vehicle license, are examples of what may not be exempted.

5.4.2.2. Exemptions that affect strictly the working conditions of an employee, such as; the assignment of a Municipal Vehicle, the payment of certain fines or citations, or the ability to commute in a Municipal Vehicle, are examples of what may be exempted. Being allowed to commute does not mean you are relieved of the IRS regulation regarding imputed income.

5.4.2.3. The responsibilities of those operating a Municipal Vehicle or a Personal Vehicle for work related travel may not be exempted.

6. Applicable Laws / Statutes

6.1.M.G.L. c 90, s 13B – use of mobile telephone or any handheld device.
6.2.M.G.L. c 270, s 22 – Smoking is prohibited.

Associated Documents

The following documents associated with and attached to this policy may change to meet the needs of the Town or new requirements of law. The HR Director may make the necessary document changes without changing the intent or content of this policy. Please consult the Human Resources Department for the most current version:

#D-109 – VUP Exemption Form (section 5)
#D-110 – VUP Acknowledgement Form

Town of Ipswich
#D-109 - Vehicle Use Policy Exemption Form

Employees seeking an exemption from provisions of the Town's Vehicle Use Policy must submit this form to their Department Director for review, and then to the Town Manager who may authorize limited exemptions to this policy under documented mitigating circumstances and in accordance with allowed policy exemptions. This form also gets noted by the Human Resources Director and placed in the employee's personnel file.

Employee Name:

_____

_____

FIRST LAST

M.I.

Department: _____ Title:

_____

List specific policy sections for exemption consideration and indicate why needed (attach add'l paper if reqd):

_____

_____

_____

_____

Employee Signature: _____
Date: / /

Section 2: To Be Completed by Department Director

□ Concur w/Request □ Do Not Concur w/Request (please explain below)

_____

_____

_____

_____

Reviewed: _____
Date: / /
Department Head Signature Print Name

Section 3: To Be Completed by Town Manager

□ Exemption Request Approved □ Exemption Request Disapproved (please explain below)

_____

_____

_____

_____

_____
Date: / /
Town Manager Signature Print Name

Noted by HR Director and completed form placed into employee's personnel file

_____
Date: / /
HR Director Signature Print Name

Town of Ipswich
#D-110 - Vehicle Use Policy Acknowledgement

This policy, outlining the Town's requirements for all employees of the Town of Ipswich has been written to provide information and guidance for our employees. The Town reserves the right to change, add to or delete any part of this policy, at any time, as it deems appropriate. The Town reserves the right to waive or vary any term of this policy, as it deems appropriate at any time in order to achieve its desired goals, including driving safely, driving with appropriate licenses and providing guidelines and standards while conducting business for the Town.

If changes are made to this policy, the Town will notify employees as soon as possible after the appropriate public hearing. Changes which are required by law will be effective with or without notice to employees.

This Policy does not, and may not be construed to create a contract with any employee.

With your signature below, you represent that you have read this acknowledgement, that you have received a copy of the Town's Vehicle Use Policy, and that you have read and understand this policy.

I acknowledge that I have received and read the Town's VEHICLE USE POLICY.

Please be advised that if you refuse to acknowledge receipt of this policy by signing below, your refusal will be documented and you are still obligated to follow and comply with this policy.

_____
Employee Name [please print]

_____ Date: ____/____/____
Employee Signature

□ Employee _____ was unwilling to sign this document
[print name of employee]

_____ Date: ____/____/____
HR Director Signature Print Name

Town of Ipswich
Waiver of Permit Fees Policy

Adopted on: December 30, 2002
Adopted By: Board of Selectmen

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1. This policy is adopted to prescribe the process which an applicant, seeking a permit from the Board of Selectmen (acting in any of its lawful capacities) as permit-granting authority, may follow in order to achieve the waiver, and the criteria to be used by the Board of Selectmen in considering such request. This policy does not encompass utility bill payment plans and any waivers with respect thereto as may be apt, as set forth in the Utility Department regulations and policies; nor does it address tax increment financing agreements, as prescribed by statute.

2. All applications for waivers shall be in writing, addressed to the Board of Selectmen, and shall be signed by the applicant. The Board shall act on applications for fee waivers in open session at any properly warned and convened meeting thereof.

3. If the application is for a personal license, such as for commercial shellfishing, the Board shall consider issues of long-standing residency, economic hardship, advisory committee recommendations on the application, and similar criteria. [In keeping with standing policy, the Board will not act on a hardship application unless and until it has received a recommendation thereon from the Shellfish Advisory Board.]

4. If the application is for a non-profit Ipswich-based individual, group, or association involved in educational, cultural, civic and/or recreational activities, the Board may consider the granting of such license as being "for the good of the community" and may waive any applicable fee; in taking such action, at the same time it may impose any direct costs associated with assisting in carrying out an event, such as police detail charges, overtime costs for setup and breakdown of barriers, etc.

5. If the application is for a building permit, and the sole issue before the Board is waiver of fee, the Board shall review the consideration proposed by the applicant in exchange for waiver of fee. Such consideration may be expansion of roadway and/or utility infrastructure which will benefit the entire neighborhood; economies in having a private party install the improvements in lieu of the Town's installing the expansion subject to public procurement statutes; and issues of timing in achieving the infrastructure upgrade.

Town of Ipswich
Water and Wastewater Retained Earnings Balances Policy

Adopted on: February 17, 2015
Adopted By: Water/Wastewater Commissioners

Background:

The Wastewater Enterprise Fund was adopted at the May 14, 2013 annual town meeting pursuant to MGL Ch. 44 section 53F ½. Under MGL 44, Section 53F ½ surpluses, or retained earnings, once certified by the Mass. Dept of Revenue, may be used to fund operating, capital or debt service costs associated with the respective enterprise, by vote of town meeting, or to offset a revenue deficit at the end of a fiscal year. In the event a retained earnings account is depleted, any revenue shortfall must be made up through the tax levy. Undesignated balances in the Water and Wastewater Enterprise Retained Earnings Accounts may increase year to year due to revenues in excess of expenditures. Interest accrues to the enterprise balance.

Purpose:

The purposes of this policy are to set a meaningful threshold and identify acceptable uses for retained earnings. Declining levels in these accounts can negatively impact bond ratings in the General Fund resulting in increased borrowing costs and debt service costs across all town departments. Additionally, it is important to hold in reserve a sufficient balance for unforeseen events or circumstances.

Threshold:

It is recommended that the target balance for each enterprise retained earning account be achieved as follows:

For the Wastewater Enterprise: Up to $200,000 and not less than $100,000.
For the Water Enterprise: Up to $250,000 and not less than $100,000

In the event that balances fall below $100,000 for any planned or unplanned use, the Commissioners will undertake a plan to restore the balance.

Allowed Uses of Retained Earnings: Upon appropriate vote of the Commission and Town Meeting, monies from surpluses may be used for the respective enterprises for the following purposes:

1. Outright purchase of individual capital equipment or construction of infrastructure necessary for the enterprise system, up to $100,000.
2. Offset bonding costs of capital projects.

3. Offset seasonal variability of water or wastewater rates.
4. Offset unexpected water of wastewater revenue deficiencies.
5. Meet unforeseen and/or emergency equipment or repairs to the system, including environmental compliance.

Not allowed uses of funds: Repair, maintenance, capital or other expenditure that is unrelated to the respective enterprise.

Policy Review:

This policy shall be reviewed periodically.

Town of Ipswich
Workplace Violence Policy

Adopted on: April 25, 2016
Adopted By: Town Manager

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1. PURPOSE AND SCOPE

This Policy establishes the standards, procedures and safeguards that will encourage and foster a work environment that is characterized by respect and healthy conflict resolution; reduce the potential for violence in and around the workplace; mitigate the negative consequences for employees who experience or encounter violence in their work lives; and ensure that appropriate resources are available to employees who may be victims of workplace violence.

2. POLICY STATEMENT

The Town of Ipswich is committed to maintaining a safe, healthy and secure work environment free from violence, harassment, intimidation, threats, violent acts and other disruptive behavior. As such, the Town maintains a zero tolerance policy toward workplace violence or the threat of violence by any of its employees, customers, the general public, and/or anyone who conducts business with the Town. All reported incidents will be taken seriously, and will be dealt with appropriately. Such behavior can include not only acts of physical violence, but also oral or written statements conducted by mail, telephonic or telecommunication device or electronic communication device including but not limited to electronic mail, Internet communications, text, instant messages, social media, or other expressions that communicate a direct, indirect, or perceived threat of physical harm. Individuals who commit such acts may be removed from the premises and may be subject to criminal prosecution. Such employees may also be subject to disciplinary action, up to and including termination from employment.

3. APPLICABILITY

This policy applies to all Town of Ipswich employees, elected or appointed officials, subcontractors, independent contractors, and volunteers (referred to collectively for ease of reference as "employee").

4. DEFINITIONS

For the purposes of this policy, "workplace" is defined as:

- Any Town of Ipswich owned or leased property;
- Town vehicles or private vehicles being used for Town business;

- Any location where Town business is being conducted;
- Any location if the violence resulted from an act or decision made during the course of conducting Town business.

For the purposes of this policy, "violence" includes, but is not limited, to the following:

- Physical attacks or harm to another, including, assault and/or battery (such as, for example, slapping, stabbing, punching, kicking, hitting, striking, pushing or shoving, or other physical attack);
- Disruptive behavior intended to disturb, interfere with or prevent normal work activities (such as yelling, using profanity, verbally abusing others, or waving arms and fists, using disparaging or derogatory comments or slurs or name calling);
- Threats or attempted threats, coercion, and/or acts of intimidation or harassment communicated by any means including but not limited to telecommunication device, electronic communication, electronic mail, Internet communication or instant/text messaging (such as throwing objects, pounding on a desk or door, damaging property, stalking, or otherwise acting aggressively; or making written statements specifically intended to frighten, coerce, or threaten) where a reasonable person would interpret such behavior as constituting evidence of intent to cause harm to individual or property;
- Disruptive or aggressive behavior that places a reasonable person in fear or apprehension of physical harm;
- Brandishing or displaying a weapon with the potential to inflict harm. Weapons include, but are not limited to: any firearm; any device principally designed to cause bodily injury; objects that can be used in a dangerous manner (i.e., hammers, crowbars, pipes), any knife (including razors, pocketknives, switchblades), explosive devices, or any other instrumentality that has the potential to inflict harm.;
- Domestic violence (as defined below);
- Willful and malicious destruction of Town or personal property; and or
- Other acts of violence committed by Town employees, clients, customers, tenants, relatives, acquaintances or strangers against Town employees in the workplace or where the Town business is being conducted.

For the purposes of this policy, "violent behavior" includes, but is not limited, to the following:

- Actions or communications in person or through others by oral or written communication, including but not limited to letter or not, telephone, fax, telecommunication device, electronic communication, electronic mail, Internet communication or instant/text messaging;
- Incidents acted out individually or take place between employees, employees and clients/residents, employees and acquaintances/partners and employees and the general public;
- Conduct that violates other Town policies (such as the Sexual Harassment Policy) may also constitute a violation of this policy.

For the purposes of this policy, "intimidation" is defined as:

- Engaging in actions directly or indirectly that includes but is not limited to stalking or behavior intended to frighten, coerce, threaten, or otherwise induce duress.

For the purposes of this policy, "threat" is defined as:

- The expression of an intent to cause physical, emotional, or mental harm or distress. An expression constitutes a threat without regard to whether the party communicating the threat has the present ability to carry it out and without regard to whether the expression is contingent, conditional or future;
- Threats need not be made in person, but can be made through any means, including but not limited to telecommunication device, electronic communication, electronic mail, Internet communication or instant/text messaging.

For the purposes of this policy, "physical attacks" is defined as:

- Unwanted or unpermitted hostile physical contact such as hitting, fighting, pushing, shoving or throwing objects.

For the purposes of this policy, "domestic violence" is defined by G. L. c. 209A and additionally defined as:

- The use of abusive or violent behavior, including threats and intimidation, between people who are family or household members, have an ongoing or prior dating relationship. This could include people who are married, live together or previously been married, lived together, dated, or have a child in common.

For the purposes of this policy, "property damage" is defined as:

- Intentional damage to property and includes property owned by the Town, employees, visitors or vendors.

5. POLICY

Prevention of Workplace Violence

The Town subscribes to the concept of a safe work environment and supports the prevention of workplace violence. Prevention efforts include, but are not limited to informing employees of this policy, instructing employees regarding the dangers of workplace violence, communicating the actions imposed for violating this policy, and providing a reporting hierarchy within which to report incidents of violence without fear of reprisal.

Department supervisors should recognize early warning signs of employee stress: a change in personality; verbal conflicts; anxiety; family problems; suspected alcohol or drug abuse; gambling; or losing out on a promotion or raise. A supervisor who overhears or is made aware of any type of verbal threat, whether direct or veiled, shall take immediate action as directed in this policy. In addition, supervisors shall keep Department Heads informed of such ongoing incidents even if they appear minor in nature at the time of occurrence.

Department Security Audits

Whenever the physical layout of the workplace is significantly altered, the Department Head will examine the escape routes of the work area and communicate any changes to all department employees. On an as-needed basis, the Department Head may request a security audit from the Police Department to determine available security measures. All employees should openly communicate with each other to be aware of any unusual activity that may identify the potential for or actual occurrence of a violent incident.

Reporting an Incident of Workplace Violence

Employees who observe or who are the victim of violent behavior by anyone on Town property shall report the incident immediately to a supervisor or Department Head, whether or not the alleged offender is a Town employee. Each incident of violent behavior, whether the incident is committed by another employee or an external individual such as a customer, vendor, or citizen, must be reported.

Any act of violence or threat of violence, or any emergency situation should be reported immediately to the Ipswich Police Department either by the victim, the Department Head, the Town Manager or any other person who becomes aware of such a situation.

Incidents of workplace violence which may include but are not limited to verbal abuse, perceived intimidation, or harassment, or any similar non-emergency situation shall be reported to the Department Head for assessment and investigation.

Departmental supervisors have an obligation to act in accordance with this policy and make a report to their Department Head any time they become aware of an incident where workplace violence has occurred, or where circumstances known to the supervisor regarding a particular individual may lead to workplace violence.

All reports of violence will be evaluated immediately, and appropriate action will be taken, where possible, in order to help protect the employee(s) from further violence. Appropriate disciplinary action may be taken when it is determined that an employee has committed threats or acts of violence in violation of this Policy.

For non-emergency situations, or questions by an employee regarding any aspect of workplace violence, or when the employee is unsure to whom a report of possible

workplace violence should be made, the employee may contact either the Department Head, the Town Manager or the Ipswich Police.

Department Head Responsibility Upon Receiving a Report

The Department Head will assess the initial report to determine the appropriate action to be taken in accordance with this policy even in cases where the reporting party disagrees with the outcome of such assessment or the subsequent actions to be taken.

The Department Head shall document and report all assaults, threats or other serious incidents of workplace violence to the Ipswich Police Department immediately for investigation in appropriate circumstances. Any emergency situation, or any assault believed to be imminent, presently occurring or has just occurred, or any threats of a serious nature shall be reported to police prior to any other action being taken. An administrative investigation may be conducted concurrent with any criminal investigation, in cooperation with the Police Department.

The Department Head shall report **all** incidents of workplace violence, as well as circumstances which may lead to workplace violence, to the Town Manager. Such report shall be made to the Town Manager regardless of whether the incident was initially reported to the police; whether it will be handled internally within the employee's Department; or whether the Department Head determines the complaint is unfounded.

The Department Head will advise the reporting party that even in cases where the report is determined to be unfounded or where no further formal action is warranted, the reporting individual has the right to contact the Ipswich Police Department for information regarding legal options available to him or her as a possible victim of a crime.

The Department Head will conduct administrative investigations in a confidential manner, to the extent possible.

Police Response to Workplace Violence

An integral component of this zero tolerance policy is the fact that all cases of workplace violence may be prosecuted. As such, if after investigation the police have probable cause to believe that an act of workplace violence was committed by a particular individual, criminal charges may be filed even in circumstances where the victim employee may not wish charges to be brought forward. In all cases of workplace violence involving a Town of Ipswich employee as a victim, the criminal charges will be filed by the police department and not by the victim employee.

Management Response Team

As necessitated by the seriousness of the incident, the Town Manager may assemble a Management Response Team which may include Town Counsel, representatives from the Employee Assistance Program and Police Department, and others as deemed necessary. The Management Response Team is responsible for establishing workplace violence protocol that may include but is not limited to:

- Evaluating the potential violence problems.
- Assessing an employee's fitness for duty (through mental health professionals)
- Establishing a plan for the protection of co-workers and other potential targets.
- Coordinating with affected parties such as victims, families, employees, media, or law enforcement personnel.
- Referring victims to appropriate assistance and community service programs.
- Assuring that immediate (within 24 hours) and on-going counseling is available to traumatized individuals.

Good Faith Reporting

Any employee who acts in good faith by reporting real or implied workplace violence will not be subject to any form of retaliation or harassment. Any action of this type resulting from a report of violence must be reported to the Department Head or the Town Manager for investigation and decision regarding proper action.

Protective or Restraining Orders

The Town must be informed about individuals who have been ordered legally by judicial notice or by means of a No-Trespass notice to stay away from any Town employee or Town location. Any employee who applies for or obtains protective or restraining order shall provide the order, in confidence, to her/his Department Head.

Firearms

With the exception of police officers or other public safety personnel, the Town of Ipswich expressly prohibits the possession of firearms and/or other dangerous weapons by Town employees, vendors, customers or visitors while on Town property or while conducting business on behalf of or for the benefit of the Town. This prohibition applies even if an individual has a legal license to carry a firearm. The Town will take immediate and appropriate action to protect Town employees and workplace security. Persons who do not comply with this policy may be subject to disciplinary action, up to and including removal from Town property and/or termination from employment. This action is separate from any criminal penalties that may be pursued for violation of state laws. **This section does not apply to specific Town properties where hunting is allowed by those properly licensed, however, employees may not hunt during work hours.**

Current Employees

All Employees will be given a copy of this policy.

New Employees

Department Heads or their designee will acquaint all new employees with the Town's procedures regarding reporting incidents of violence, what to do if the employee is subjected to violence and/or if an incident of violence actually takes place, and how to cope with the after effects of an act of violence.

Employee Assistance Referrals

Employees who are victims of or witnesses to workplace violence may contact the Town's Employee Assistance Program (EAP) for counseling, emotional support, and assistance in developing a personal safety plan in the event of workplace violence; the Department Head may offer additional referral services to assist in coping with any effects of the incident. Should an employee commit an act of violence and it is determined in the investigation that the employee did, in fact, commit the violent act, he/she may be referred to the EAP by the Department Head. In these cases, failure by the employee to keep an initial appointment with the EAP may result in disciplinary action, in addition to any disciplinary action taken for the underlying violation of this policy.

Violations

It is a violation of this policy to engage in any act of workplace violence. It shall also be a violation of this policy if any employee fails to cooperate in any investigation the Town deems necessary to enforce this policy. Any employee who has been determined by the Town Manager to be in violation of this Policy may be subject to disciplinary action, up to and including dismissal. Any acts of violent conduct committed during scheduled off-duty status may also be grounds for disciplinary action, up to and including dismissal, in appropriate circumstances. Although criminal prosecution may result from any incident of workplace violence, neither prosecution nor conviction is a necessary prerequisite for administrative disciplinary action of an employee.

WORKPLACE VIOLENCE POLICY

This acknowledges that I have received and reviewed the Town of Ipswich Workplace Violence Policy ("Policy"). By signing this form, I agree to abide by the Policy and any Guidelines promulgated thereunder, and I agree to review periodically any changes or modifications. I recognize that the law and associated Policy regarding workplace violence are continually evolving. Therefore, I understand that my annual review of this Policy, as it may be amended, is required.

Print Name: _____

Signature: _____

Date: _____

Department: _____

To be included in employee's personnel file.

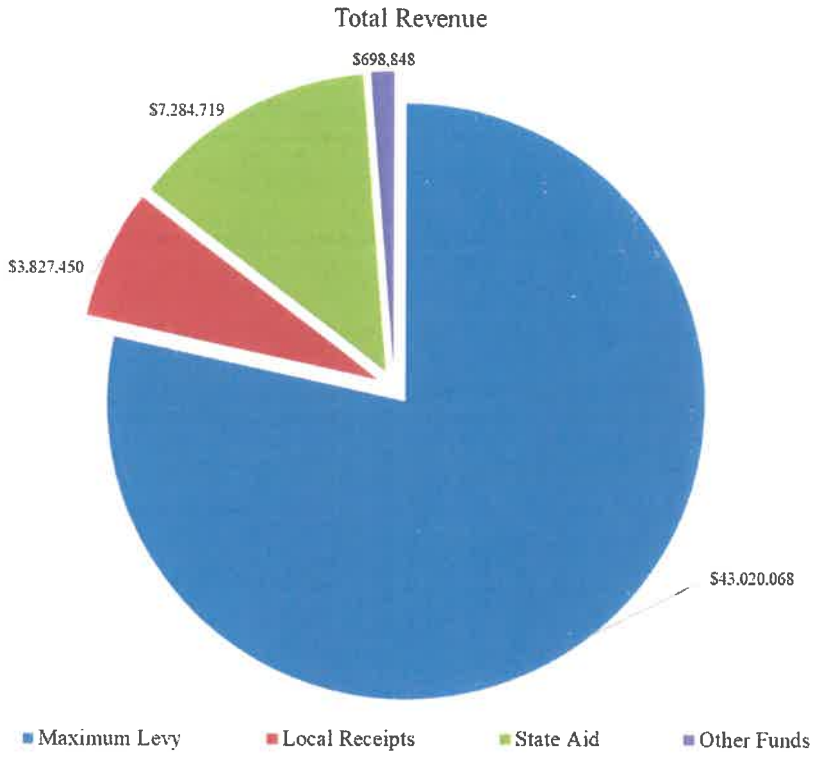
Budget Summaries

Balanced Budget Summary

Estimated Revenues

REVENUE ESTIMATES FOR FY 2020 OPERATING BUDGETS	FY 2016 (Actual)	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Act Tax Levy)	FY 2020 (Budget)
Tax Levy					
Prior Year Levy Limit	31,410,826	35,462,674	36,896,086	38,120,353	39,429,986
Amended Levy Limit					
Add 2.5%	785,271	886,567	922,402	953,009	985,750
New Growth (FY'15 assumes $20m X $13.43	366,577	546,845	301,865	356,624	324,070
General Override	-	-	-	-	-
Levy Limit	32,562,674	36,896,086	38,120,353	39,429,986	40,739,805
FY16 School Override	2,900,000				
Approved Town Debt Exclusions	849,226	869,530	850,236	1,186,939	1,135,363
Approved School Debt Exclusions	1,144,975	1,145,100	1,144,850	1,143,975	1,144,900
MAXIMUM LEVY INCLUDING OVERRIDES	**37,456,875**	**38,910,716**	**40,115,439**	**41,760,900**	**43,020,068**
Cherry Sheet	5,603,173	5,761,282	5,530,209	5,847,422	5,894,919
School Building Authority	1,389,800	1,389,800	1,389,800	1,389,800	1,389,800
Total State Aid	6,992,973	7,151,082	6,920,009	7,237,222	7,284,719
Local Receipts (excludes Water & Sewer)	3,342,000	3,614,500	4,448,831	3,825,500	3,827,450
ATM Free Cash	-	-			
Fund Balance Reserved for Debt Premium	3,669	2,819	2,454	2,191	1,931
Other Available Funds					
Overlay Surplus	150,000	150,000	150,000	150,000	250,000
Tourism	2,000	2,000	2,000	2,000	2,000
Septic Loan Program	17,865	17,865	17,865	17,865	17,865
Waterways	79,354	171,904	109,668	112,185	102,052
	249,219	341,769	279,533	282,050	371,917
Electric Department (PILOT)	325,000	325,000	325,000	325,000	325,000
TOTAL RECEIPTS & AVAILABLE FUNDS	**10,912,861**	**11,435,170**	**11,975,827**	**11,671,963**	**11,811,017**
Maximum Allowable Levy	37,456,875	38,910,716	40,115,439	41,760,900	43,020,068
Total Receipts & Available Funds	10,912,861	11,435,170	11,975,827	11,671,963	11,811,017
TOTAL REVENUE	**48,369,736**	**50,345,886**	**52,091,266**	**53,432,863**	**54,831,085**
Less: Assessments, Charges, Offsets					
Tax Title Legal Counsel	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Cherry Sheet Offsets	(397,231)	(381,276)	(363,519)	(363,519)	(315,097)
Veterans Assessment	(46,715)	(49,397)	(54,525)	(57,250)	(60,665)
Cherry Sheet Charges	(320,319)	(317,519)	(326,251)	(326,251)	(292,419)
Whittier Assessment	(556,348)	(456,690)	(493,184)	(520,000)	(539,723)
Essex Aggie	(361,008)	(223,656)	(180,000)	(189,000)	(151,653)
Cherry Sheet/Overlay Deficits	-	-	0	0	0
Unpaid Bills	-	-	(323)	(20,000)	(20,000)
Contribution to Stabilization & OPEB Fund			(248,000)	(135,525)	(138,561)
Amt held under levy limit		(42,346)	(120,673)	(45,000)	(45,000)
Allowance for Abatements	(429,784)	(402,467)	(402,574)	(400,000)	(400,000)
	(2,116,405)	(1,878,351)	(2,194,049)	(2,061,545)	(1,968,117)
TOTAL AVAILABLE REVENUE	**46,253,332**	**48,467,536**	**49,897,217**	**51,371,318**	**52,862,968**

Balanced Budget Summary



% of Revenue Dollar Collected

Maximum Levy 78.4%, State Aid 13.3%, Local Receipts 7.0% & Other Funds 1.3%

Balanced Budget Summary

Available Revenue

FY20 Estimated Levy			Est. FY19	
FY19 Estimated Total Levy	$	39,429,986	$ 38,120,353	
2 1/2% of Levy	$	985,750	$ 953,009	
Estimated New Growth @ 23M of value	$	324,070	$ 356,624	$25M Cert. New Growth
Estimated FY20 Levy Limit	$	40,739,805	$ 39,429,986	

Estimated Receipts, Other Revenue Sources & Misc. Charges		
State Aid		
Est. FY20 Cherry Sheet Revenue = FY19	$	5,894,919
MSBA MS/HS Debt Reimbursement	$	1,389,800
Gross Estimated FY20 Revenue from State	$	7,284,719
State Charges		
Estimated FY20 Cherry Sheet Charges = FY19	$	(292,419)
Estimated FY20 Cherry Sheet Offsets = FY19	$	(315,097)
Gross Estimated FY20 Charges from State	$	(607,516)
Net Estimated FY20 Revenue from State	**$**	**6,677,203**
FY20 Local Receipts ($1,950 over FY19)	**$**	**3,827,450**
Other Revenue		
Municipal Light Plant	$	325,000
Waterways Fund	$	102,052
Septic Loan	$	17,865
Tourism	$	2,000
Overlay - $100K add'l, $125K each School & Town	$	250,000
FB Reserved for Debt Premium	$	1,931
Other Available Revenue	**$**	**698,848**
Miscellaneous Charges		
Tax Title Purposes	$	(5,000)
Estimated FY20 Veterans Assessment (FY19 + 5%)	$	(60,665)
Unpaid Bills	$	(20,000)
Amt held under Levy	**$**	**(45,000)**
Allowance for Abatements	$	(400,000)
Estimated FY20 Whittier Assess. (FY19 + 5% per Whittier)	$	(539,723)
Estimated FY20 Essex Technical Voc. Assess (FY19+5% = 1/2 SPED)	$	(151,653)
Total Miscellaneous Charges	**$**	**(1,222,041)**
Total Estimated Receipts & Other Revenue	**$**	**9,981,461**

$	7,284,719	
$	3,827,450	
$	698,848	
$	11,811,017	= recap & revenue sprdshts

New admin on family medical plan.

Estimated FY20 Levy Limit	**$**	**40,739,805**
Excluded Debt Service	**$**	**2,280,263**
Total Estimated Receipts & Other Revenue	**$**	**9,981,461**
FY19 Revenue Estimate	**$**	**53,001,529**

$	3,671,994	Gross Excluded Debt
$	(1,389,800)	MSBA Reimb
$	(1,930.70)	Debt Premium
$	2,280,263	Total Excluded Debt

FY20 Revenue Estimate	**$**	**53,001,529**
Capital Stabilization Contribution	$	(66,651)
OPEB Contribution	$	(71,910)
FY20 Available Revenue	**$**	**52,862,968**

Balanced Budget Summary

Base Budget

FY20 Base Budget Calculation

	FY19 School		FY19 Town		FY19 Total
FY19 Proposed Budgets	$ 32,329,091		$ 19,034,040		$ 51,363,131
FY19 Budget voted at ATM May 7, 2018	**$ 32,329,091**		**$ 19,034,040**		**$ 51,363,131**
Amend School Budget State Aid	$ 45,539				$ 45,539
Homeless Transportation	$ 4,337				$ 4,337
Amend Town Budget State Aid			$ 35,790		$ 35,790
Final FY19 Operating Budgets	**$ 32,378,967**	**62.93%**	**$ 19,069,830**	**37.07%**	**$ 51,448,797**

Base Expenditure Calculation	**F20 School**		**FY20 Town**		**FY20 Total**
Final FY19 Budget Above	$ 32,378,967		$ 19,069,830		$ 51,448,797
Net FY19 Base Budget	**$ 32,378,967**	**62.93%**	**$ 19,069,830**	**37.07%**	**$ 51,448,797**
Apportion additional FY20 Tax Levy Capacity	*$ 884,129*	*62.93%*	*$ 520,714*	*37.07%*	*$ 1,404,844*
Turf Field - FY19 Debt Service	$ (92,400)				$ (92,400)
FY19 Debt Backed out	$ (2,533,775)		$ (1,181,434)		$ (3,715,209)
Less Education Stabilization FY19 Transfer	$ (63,637)				$ (63,637)
Reverse Homeless Transportation	$ (4,337)				$ (4,337)
Add Septic Loan			$ 17,865		$ 17,865
Add Tourism			$ 2,000		$ 2,000
Add Current Excluded FY20 Debt	$ 2,534,700		$ 1,137,294		$ 3,671,994
Add Turf Field FY20 Debt Payment	$ 91,000				$ 91,000
FY20 Base Budget	**$ 33,194,647**	**62.92%**	**$ 19,566,269**	**37.08%**	**$ 52,760,916**
Harbormaster funded by Waterways			$ 102,052		$ 102,052
Transfer from Education Stabilization					$ -
FY20 Base Budget with Harbormaster	**$ 33,194,647**		**$ 19,668,321**		**$ 52,862,968**
					$ 52,862,968

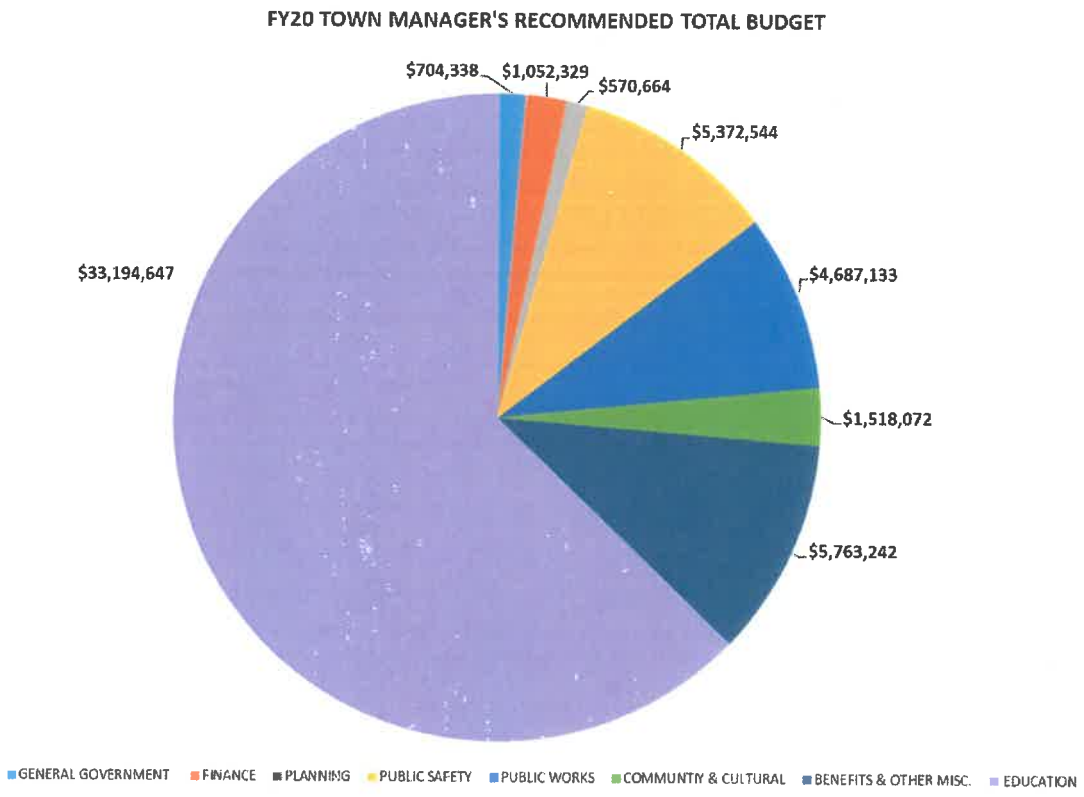
FY20 Revenue Estimate	**$ 53,001,529**
Capital Stabilization Contribution	$ (66,651)
OPEB Contribution	$ (71,910)
FY20 Available Revenue	**$ 52,862,968**
FY20 Base Budget with Turf Field, Pony Express & Harbor	**$ 52,862,968**
FY20 Available Revenue	**$ 52,862,968**
(Over)/Under	**$ -**

Base FY19 to FY20 School Increase	Base FY19 to FY20 Town Increase
$ 815,680	$ 598,491

FY20 TOWN MANAGER BUDGET SUMMARY BY DIRECTORATE

GENERAL GOVERNMENT	**$704,338**		
FINANCE	**$1,052,329**		
PLANNING	**$570,664**	**Town Total**	**Base Budget**
PUBLIC SAFETY	**$5,372,544**	**$19,668,321**	**$19,668,321**
PUBLIC WORKS	**$4,687,133**		
COMMUNTIY & CULTURA	**$1,518,072**		
BENEFITS & OTHER MISC	**$5,763,242**		
EDUCATION	**$33,194,647**		
TOTAL FY20 BUDGET	**$52,862,968**		

FY20 Town Expenditure Chart



Revenue Budget Summary

Revenue Summary

There are four major categories of revenue that help fund the General Fund operating budget. They are: property taxes, local receipts, state aid and other financing sources. Within these categories, overall available revenue is expected to increase by $1,491,650 from $51,371,318 to $52,862,968 or 2.99%.

Property Taxes

The property tax levy is revenue a community can raise through real and personal property taxes. This is the largest and most reliable source of revenue for a municipality. The estimated tax levy for FY20 represents approximately 78% of the revenue used to fund the budget. Property taxes are levied on real property (land and buildings) and personal property (equipment). Statutorily the Town is required to update the property values every five years and obtain certification from the Department of Revenue that such values represent full and fair cash value. The Town completed this process in FY17.

Proposition 2 ½ established two types of levy limits. The first is the levy ceiling. This is the amount equal to 2.5% of the Town's full and fair cash value of all taxable real and personal property. The second is the levy limit. This is the amount the Town can levy in a given year. The levy limit can be equal to or less than the levy ceiling.

The levy limit is calculated annually by the Department of Revenue. First, the previous year's levy limit is increased by 2.5%. Then an amount is added to represent new development in the tax base based on the increased value. This is known as new growth. If an override amount has been voted this too would be added to the prior year levy limit. Once the levy limit has been determined, the debt exclusions already voted and approved by the community are added for the current year. This determines the maximum allowable levy. (See table below)

Description	FY 2016 (Actual)	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Act Tax Levy)	FY 2020 (Budget)
Tax Levy					
Prior Year Levy Limit	31,410,826	35,462,674	36,896,086	38,120,353	39,429,986
Amended Levy Limit					
Add 2.5%	785,271	886,567	922,402	953,009	985,750
New Growth (FY'20 assumes $23m X $14.09	366,577	546,845	301,865	356,624	324,070
General Override	-	-	-	-	-
Levy Limit	32,562,674	36,896,086	38,120,353	39,429,986	40,739,805
FY16 School Override	2,900,000				
Approved Town Debt Exclusions	849,226	869,530	850,236	1,186,939	1,135,363
Approved School Debt Exclusions	1,144,975	1,145,100	1,144,850	1,143,975	1,144,900
MAXIMUM LEVY INCLUDING OVERRIDES	**37,456,875**	**38,910,716**	**40,115,439**	**41,760,900**	**43,020,068**

New growth can include increases in a property's assessed value since the prior year due to development or improvements, exempt real property returning to the tax roll, new personal property and new subdivision parcels and condominium conversions. The value of the new growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate. It has been the Town's practice to be conservative estimating new growth during the development of estimated revenues.

Revenue Summary

A debt exclusion assesses additional taxes in excess of the levy limit for the payment of specific debt service costs related to capital projects. The debt exclusion is a two-step process. First, the debt exclusion must pass a two-thirds vote of the voters at a town meeting. The second step is to pass a majority vote by ballot. The ballot must state the purpose or purposes in which the monies from the debt issue will be used. The additional amount for the payment of debt service is added to the levy limit for the life of the debt only and therefore is considered temporary. The exclusions do not become part of the levy limit for which future years are calculated. A detailed listing of projects is shown below.

EXEMPT DEBT	AMOUNT AUTHORIZED	AMOUNT ISSUED	ART #	DATE ISSUED	P/T	FY20 Principal	Interest	Premium	Total
Schools									
High School /Middle School		20,565,000		3/15/2006	P	2,485,000	49,700		2,534,700
Less MSBA Reimbursement								1,389,800	(1,389,800)
subtotal - School EXEMPT authorized & issued debt						$ 2,485,000.00	$ 49,700.00	$ 1,389,800.00	$ 1,144,900.00
Total School EXEMPT Debt - authorized,issued/unissued, including deferred & future projects						$ 2,485,000.00	$ 49,700.00	$ 1,389,800.00	$ 1,144,900.00
Town									
Whipple/Town Hall		1,857,375	16	10/1/2010	P	$ 205,000.00	$ 4,856.25		$ 209,856.25
Public Works									
Roads	3,000,000	400,000	9	6/8/2016	P	$ 40,000.00	$ 7,200.00	$ 1,492.68	$ 45,707.32
Linebrook Road	3,000,000	2,590,225	9	6/8/2018	P	$ 170,000.00	$ 97,375.00		$ 267,375.00
Open Space									
Open Space 1	10,000,000	1,864,850	18	10/1/2010	P	$ 180,000.00	$ 10,800.00		$ 190,800.00
Open Space 2	10,000,000	697,240	18	11/15/2003	P				$
Open Space 3	10,000,000	825,000	18	6/1/2007	P	$ 40,000.00	$ 13,345.00	$ 38.16	$ 53,306.84
Open Space 4	10,000,000	525,000	18	4/1/2010	P	$ 35,000.00	$ 7,831.26	$ 399.86	$ 42,431.40
Open Space 5	10,000,000	2,070,000	18	10/1/2010	P	$ 110,000.00	$ 34,137.50		$ 144,137.50
Open Space 6 - Pony Express Fields Tax Exemp	5,000,000	2,107,000	1	6/8/2018	P	$ 105,000.00	$ 76,750.00		$ 181,750.00
subtotal - Town EXEMPT authorized & issued debt						$ 885,000.00	$ 252,295.01	$ 1,930.70	$ 1,135,364.31
Perm. Town EXEMPT Debt Serv.-(Rel.to Treasurer's Sched.)						$ 885,000.00	$ 252,295.01	$ 1,930.70	$ 1,135,364.31

As noted above, the levy limit may be less than or equal to the levy ceiling. If the amount appropriated by the community is less than the levy limit, there is excess levy capacity. This is an additional amount that could have been raised in taxes but was not. Below is the excess levy capacity for the last five years.

	Actual DOR FY2015 Recap	Actual DOR FY2016 Recap	Actual DOR FY2017 Recap	Actual DOR FY2018 Recap	Actual DOR FY2019 Recap
LEVY LIMIT - Maximum Allowable Levy	33,437,145	37,456,875	38,910,716	40,115,439	41,755,393
Excess Levy Capacity	41,522	43,103	218,050	120,673	160,126

The Select Board has three options to shift the tax levy between property classes which affect tax rates. They are a classified tax rate which will shift a portion of the tax levy from the residential class to the CIP class (commercial, industrial and personal), a residential exemption which exempts a portion of primary residents assessed value from taxation and a small business exemption. The adoption of these options can affect the tax rates for each class of property. The Select Board has historically voted a factor of one and kept the residential class and the CIP class the same so there is no burden shifted to the commercial, industrial or personal classes.

The chart below reflects the changes in the tax rate by class for the past five years.

Fiscal Year	Residential	Commercial	Industrial	Personal Property
2015	13.51	13.51	13.51	13.51
2016	14.85	14.85	14.85	14.85
2017	14.19	14.19	14.19	14.19
2018	14.24	14.24	14.24	14.24
2019	14.09	14.09	14.09	14.09

Revenue Summary

The Town has experienced excellent collection rates in the past, as shown below. This provides for predictable cash flow during the fiscal year.

Fiscal Year	Gross Tax Levy	Net Tax Levy	Collected at Year-End
2018	$ 39,994,765	$ 39,592,191	99.5%
2017	$ 38,692,667	$ 38,290,200	98.9%
2016	$ 37,413,772	$ 36,983,988	99.0%
2015	$ 33,595,622	$ 33,137,328	98.8%
2014	$ 32,079,078	$ 31,629,774	99.2%

Local Receipts

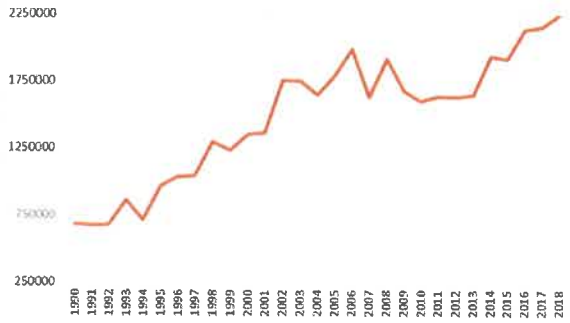
The category of revenue considered local receipts includes such items as motor vehicle excise, boat excise, departmental fees, rental income, licenses and permits, fines and forfeitures, investment income and miscellaneous income. During the development of the estimated revenue for the ensuing year, each of these groupings is reviewed. The first step in the analysis includes comparing the actual amounts collected over the last four completed years, the amount calculated as the five-year average and the amount calculated at 85% of the last completed year's collections. The next step includes highlighting any receipts that have fluctuation over the years or that appear to be not on target for the current fiscal year. The final step includes a detailed discussion with the Town Manager and all department heads to determine as a whole if these estimated are reasonable and attainable.

Motor Vehicle Excise

Motor vehicle excise tax is authorized by Massachusetts General Law. The excise rate is $25 per thousand and is assessed on 90% of the vehicle's value in the first year, 60% in the second year, 40% in the third year, 25% in the fourth year and 10% for all remaining years. The value is determined by the RMV using a formula based on a manufacturer's list price and year of manufacture. The Town in which a vehicle is principally garaged at the time of registration is entitled to the motor vehicle excise tax. The commitments are prepared by the Registry of Motor Vehicles and transmitted to the Town for printing and mailing.

The Registry of Motor Vehicles utilizes a tracking system that helps to ensure payment of the motor vehicle excise tax. Individuals that do not pay the excise tax will be flagged and will not be allowed to renew registrations and driver's licenses until the tax has been paid. The Town, through its Deputy Collector, notifies the RMV of the delinquent taxpayers.

Motor vehicle excise tax revenue can fluctuate depending on the economy. Residents may decide to hold off purchasing new vehicles if the economy slows down. The chart below shows the growth since 1990. Notice the volatility since 2002.



Revenue Summary

Below is a table with the past four years of actual collections and the current year and FY20 budgeted revenue figures.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Motor Vehicle Excise	1,918,760	2,134,595	2,157,578	2,248,886	2,000,000	2,000,000

Boat Excise

The boat excise tax is a very small piece of the Town's revenue. Only 50% of this revenue remains in the General Fund with the remainder being credited to the Municipal Waterways Improvement and Maintenance Fund. The rate is set at $10 per $1,000 of valuation by the state. The state sets the value based upon the vessel's age and length.

This revenue was estimated based on a percentage of the actual amount collected in fiscal year 2018. The Town has only a certain amount of boat excise bills and the collection of them is predictable.

FY	# of boats	$ on commitment	Average Bill
2018	850	$ 34,658.00	$ 40.77
2017	848	$ 35,683.00	$ 42.08
2016	862	$ 36,942.00	$ 42.86
2015	887	$ 36,783.00	$ 41.47
2014	894	$ 37,813.00	$ 42.30
2013	903	$ 37,952.00	$ 42.03

Penalties & Interest

There are penalties and interest paid on all overdue taxes and excise bills. Interest rates for overdue real and personal property taxes are 14%. If taxes remain unpaid and the account is placed in a tax title status, the interest is increased and set at 16%. The interest rate for delinquent excise taxes is set at 12% from the due date. State law sets the interest rates for the above taxes.

If real and personal property taxes are not paid by May 1, in the year of the tax, a demand for payment notice ($15) is sent to all delinquent taxpayers. Delinquent motor vehicle taxpayers are sent a demand ($15), a warrant ($10), and notices from the deputy tax collector for a warrant to collect ($12) and a fee if the collection process progresses to posting a notice at the residence ($17). The deputy tax collector's earning come solely from delinquent penalty charges. There is no expense for the Town. Once a delinquent real estate account goes into a tax title status there are numerous other fees added to the tax that is owed. Some of these costs include legal fees, publishing costs and filing fees at the Registry of Deeds.

This is an area of receipts that we estimate conservatively to help created a surplus at year end. This will assist in the creation of free cash for the following fiscal year.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Penalties/Interest on taxes	174,120	185,824	172,152	157,705	155,000	152,000

Revenue Summary

Departmental Fees

Departmental fees include a variety of fees, permits, fines and licensing revenue that the Town receives. Fees may include such items as copy fees, accident report fees, administrative fees charged on police and fire details, transfer station fees, municipal lien certificate fees, passport fees, planning board and conservation fees.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Fees	113,382	104,565	102,876	107,454	85,000	90,450

Rental Receipts

The Town has one rental agreement with the Essex Veterans District for the office space in the lower level of Town Hall. ICAM had previously rented space but moved out in 2017.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Rentals	27,041	21,981	26,951	10,744	10,000	10,000

Departmental Revenue

Departmental revenue is primarily from various fees for the Cemetery Department and beach stickers categorized as Recreation.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Dept Revenue-Cemeteries	73,176	72,957	74,278	75,504	68,000	70,000
Dept Revenue-Recreation	121,860	131,350	132,250	132,010	130,000	128,000

Licenses & Permits

License revenue arises from the Town's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the Town is the Select Board.

Permits are also required when a person or business wants to perform a municipally regulated activity (e.g., building, electrical, or plumbing services). The bulk of the permit revenue is brought in through building permits, collected by the Building Department. All construction and development in the Town must be issued a building permit based on the cost of construction. The most common licenses and permits are briefly described on the following pages.

Liquor Licenses - Under Chapter 138 of the General Laws of Massachusetts, the Town is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer and wine. All licenses issued by the Select Board, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute.

Common Victualer - The common victualer license allows food to be made and sold on the premises.

Revenue Summary

Entertainment - Entertainment licenses are issued for live performances, movie theaters, automatic amusement machines, billiard tables, bowling alleys, and several other forms of entertainment.

Building Permits – Building permits are issued to qualified individuals and companies to do repairs, alterations, new construction or demolitions in the Town. The cost of permits is based on the estimated cost of the project or by a set fee.

Electrical Permits – Electrical permits are issued to licensed electricians to perform specific electrical work. The cost of the permit is dependent on the number of switches, lights, alarms and other electrical components included in the job.

Plumbing Permits – Plumbing permits are issued to licensed plumbers to install and repair piping for a specific job. The fee is based on the amount and type of work being done.

Weights & Measurers – Weights and Measures permits are issued for scales, gas pumps and other measuring devices.

Town Clerk Licenses & Permits – The Town Clerk issues licenses and permits primarily relating to marriages, births, deaths, business certificates and dog registrations.

The departmental fees have been estimated at a slight increase over last year. We have made slight adjustments based on an analysis of construction activity and collaboration between department heads related to ongoing building projects in Town.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Licences & Permits	925,768	787,312	901,403	783,941	684,500	695,000

Fines and Forfeits

District Court Fines – These are fines assessed as a result of civil infractions and criminal offenses. Subject to State law, a portion of motor vehicle violations fines resulting from criminal convictions are collected by the District Court and forwarded to the Town of Ipswich.

Surcharge R.M.V. - This is the fee that is collected by the deputy collector to remove the flag from the Registry of Motor Vehicle system so that an individual may register a car or renew a license once a delinquent motor vehicle tax has been paid in full. The deputy collector turns these funds over to the Town. The state then charges the Town an assessment to recoup the funds.

Moving Violations - Non-parking offenses result in moving violation fines. Among the violations included in this category are speeding, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court are distributed to the Town on a monthly basis.

Fines and forfeits were decreased this year due to the 13% decrease in actual FY18 receipts.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Fines & Forfeits	49,746	55,157	50,561	43,858	48,000	40,000

Revenue Summary

Earnings on Investment

The investment of general town revenue is limited. The law requires that all funds of the Town which are not required to be kept liquid for purposes of immediate distribution shall be invested at the highest possible rate reasonably available while meeting the daily cash requirements for the operation of the Town's business.

The law limits investment options to Certificates of Deposit (CDs) with a maturity of less than one year, Money Market Deposit Accounts, Repurchase Agreement with a maturity of less than 90 days, Pooled Investment Fund operated under the authority of the State Treasurer, and U.S. Treasury instruments or U. S. Government Agency obligation with a maturity of less than one year. The investment decision must take into account safety, liquidity and yield.

Investment earnings has fluctuated with the economy. The FY20 budget was increased over FY19 but held to a conservative level.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Investment Income	29,571	50,823	63,313	80,300	50,000	62,000

Miscellaneous Revenue

The miscellaneous revenue is split into two categories, miscellaneous recurring and non-recurring revenue. Miscellaneous Recurring revenue is from Medicaid reimbursements. Non-recurring revenue is primarily from reimbursements of prior year revenue.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Misc Recurring	171,137	149,294	191,358	154,910	140,000	136,000
Misc Non-Recurring	118,935	165,611	102,517	24,306	25,000	22,000

Summary of Local Receipts

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
LOCAL RECEIPTS						
Motor Vehicle Excise	1,918,760	2,134,595	2,157,578	2,248,886	2,000,000	2,000,000
Other Excise (Boat & Add'l Meals)	235,218	239,524	246,800	269,420	245,000	242,000
Penalties/Interest on taxes	174,120	185,824	172,152	157,705	155,000	152,000
Payments in Lieu of taxes	154,520	177,524	178,702	332,544	160,000	155,000
Other Charges for Services	29,070	29,428	27,514	27,248	25,000	25,000
Fees	113,382	104,565	102,876	107,454	85,000	90,450
Rentals	27,041	21,981	26,951	10,744	10,000	10,000
Dept Revenue-Cemeteries	73,176	72,957	74,278	75,504	68,000	70,000
Dept Revenue-Recreation	121,860	131,350	132,250	132,010	130,000	128,000
Other Dept revenue	25,860	-	-	-	-	
Licences & Permits	925,768	787,312	901,403	783,941	684,500	695,000
Special Assmts	-					
Fines & Forfeits	49,746	55,157	50,561	43,858	48,000	40,000
Investment Income	29,571	50,823	63,313	80,300	50,000	62,000
Misc Recurring	171,137	149,294	191,358	154,910	140,000	136,000
Misc Non-Recurring	118,935	165,611	102,517	24,306	25,000	22,000
TOTAL LOCAL RECEIPTS	**4,168,163**	**4,305,943**	**4,428,253**	**4,448,831**	**3,825,500**	**3,827,450**

Revenue Summary

State Aid

The state aid in which the Town receives is reported by the State on the Cherry Sheet. This is named for the pink colored paper on which it was originally printed. The Cherry Sheet has two parts. The first itemizes the revenues in which the Town will receive including direct school aid, local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits and a number of school related items. The second itemizes the charges or assessments. This will be explained in more detail under the appropriation section. For the FY20 budget process, the Town forecasted no increase over the reported amount for FY19.

School Aid (Chapter 70) – Chapter 70 school aid is based on a complex formula that takes into account: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education, and (3) municipal fiscal "ability to pay" for education, as measured by equalized valuation per capita as a percent of statewide averages. This revenue is received monthly.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
Chapter 70	3,112,152	3,079,600	3,178,710	3,264,630	3,231,030	3,282,240

Unrestricted General Government Aid – These funds are unrestricted and can therefore be used by the municipality for any municipal purpose. This revenue is received monthly.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
Unrestricted General Government Aid	1,479,783	1,479,783	1,543,414	1,603,607	1,603,607	1,659,733

Veterans' Benefits – Under M.G.L. Chapter 115 Section 6, municipalities receive a seventy-five (75) percent State reimbursement on the total expenditures made on veterans' benefits. This revenue is received quarterly.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
Veteran's Benefits	181,174	214,172	233,723	217,094	216,143	195,200

Exemptions: Veterans, Blind Person, Surviving Spouse - To reimburse the municipality for property tax exemptions granted to qualifying veterans, blind person, surviving spouse and elder person. This revenue is received annually after filing the required information with the State.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
Exemptions: Vets/ Blind/Elderly	74,808	81,122	92,834	79,758	68,003	77,529

State Owned Land – To reimburse the municipality for foregone tax revenue due to certain types of tax exempt state-owned land. This revenue is received monthly.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
State Owned Land	369,577	369,577	365,467	365,120	365,120	365,120

School Building Assistance – In 2004, the State Legislature created the Massachusetts School Building Authority (MSBA) as an independent public authority, charged with reforming the former school building program that had amassed $11 billion in outstanding obligations with no clear funding source and that had built up a list of 428 projects that were waiting for state reimbursement. The MSBA assists school districts with planning and financing school construction and renovation projects. Funding to assist communities is provided from a dedicated sales tax revenue account. The receipts are kept in a separate fund known as the School Modernization and Reconstruction Trust Fund.

The MSBA funded a portion of the debt on the Ipswich Middle/High School. The Town will receive the assistance until the bonds expire on the Middle/High School in FY2020. Assistance received under this program is credited to the tax levy raised for debt exclusions every year as described. The aid received under this category totals $1,389,800 annually. The chart below shows the reimbursements the Town has received in the past and upcoming fiscal year.

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
SCHOOL BUILDING AUTHORITY	1,389,800	1,389,800	1,389,800	1,389,800	1,389,800	1,389,800

Summary of State Aid

	FY'15 Actual	FY'16 Actual	FY'17 Actual	FY'18 Actual	FY'19 Budget	FY'20 Budget
CHERRY SHEET						
Chapter 70	3,112,152	3,079,600	3,178,710	3,264,630	3,231,030	3,282,240
Unrestricted General Government Aid	1,479,783	1,479,783	1,543,414	1,603,607	1,603,607	1,659,733
Essex Aggie Trans Reimb	21,000	18,805				
Veteran's Benefits	181,174	214,172	233,723	217,094	216,143	195,200
Exemptions: Vets/ Blind/Elderly	74,808	81,122	92,834	79,758	68,003	77,529
State Owned Land	369,577	369,577	365,467	365,120	365,120	365,120
	5,238,494	5,243,059	5,414,148	5,530,209	5,483,903	5,579,822

Expenditure Budget Summaries

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
GENERAL GOVERNMENT AND FINANCE								
113 MODERATOR								
PERSONNEL SUB-TOTAL:	$250.00	$250.00	$250.00	$125.00	$250.00	$250.00	$0.00	0.00%
EXPENSES SUB-TOTAL:	$124.00	$247.48	$200.00	$0.00	$200.00	$200.00	$0.00	0.00%
113 MODERATOR SUB-TOTAL:	$374.00	$497.48	$450.00	$125.00	$450.00	$450.00	$0.00	0.00%
122 SELECT BOARD								
PERSONNEL SUB-TOTAL:	$39,534.00	$43,937.67	$44,465.00	$29,074.54	$57,900.00	$57,900.00	$13,435.00	30.21%
EXPENSES SUB-TOTAL:	$17,548.00	$25,687.78	$14,540.00	$6,350.65	$14,550.00	$14,550.00	$10.00	0.07%
122 SELECT BOARD SUB-TOTAL:	$57,082.00	$69,625.45	$59,005.00	$35,425.19	$72,450.00	$72,450.00	$13,445.00	22.79%
123 TOWN MANAGER								
PERSONNEL SUB-TOTAL:	$251,446.03	$243,782.15	$260,980.00	$125,873.32	$236,503.00	$236,503.00	-$24,477.00	-9.38%
EXPENSES SUB-TOTAL:	$27,734.06	$32,526.01	$13,045.00	$24,037.43	$13,045.00	$13,045.00	$0.00	0.00%
123 TOWN MANAGER SUB-TOTAL:	$279,180.09	$276,308.16	$274,025.00	$149,910.75	$249,548.00	$249,548.00	-$24,477.00	-8.93%
124 LEGAL								
EXPENSES SUB-TOTAL:	$149,221.88	$283,693.06	$125,000.00	$97,305.61	$135,000.00	$135,000.00	$10,000.00	8.00%
124 LEGAL SUB-TOTAL:	$149,221.88	$283,693.06	$125,000.00	$97,305.61	$135,000.00	$135,000.00	$10,000.00	8.00%
131 FINANCE COMMITTEE								
PERSONNEL SUB-TOTAL:	$2,849.00	$2,534.00	$3,190.00	$1,253.00	$3,190.00	$3,190.00	$0.00	0.00%
EXPENSES SUB-TOTAL:	$18,974.94	$12,210.00	$12,420.00	$7,150.10	$12,420.00	$12,420.00	$0.00	0.00%
131 FINANCE COMMITTEE SUB-TOTAL:	$21,823.94	$14,744.00	$15,610.00	$8,403.10	$15,610.00	$15,610.00	$0.00	0.00%
134 ACCOUNTING								
PERSONNEL SUB-TOTAL:	$250,167.61	$245,423.86	$266,904.00	$141,654.50	$272,123.00	$279,337.00	$12,433.00	4.66%
EXPENSES SUB-TOTAL:	$6,177.75	$6,746.20	$8,976.00	$1,339.72	$8,900.00	$8,900.00	-$76.00	-0.85%
134 ACCOUNTING SUB-TOTAL:	$256,345.36	$252,170.06	$275,880.00	$142,994.22	$281,023.00	$288,237.00	$12,357.00	4.48%
136 PURCHASING & RISK MANAGEMENT								
PERSONNEL SUB-TOTAL:	$54,410.05	$55,765.56	$56,880.00	$29,727.50	$57,736.00	$57,736.00	$856.00	1.50%
EXPENSES SUB-TOTAL:	$2,536.02	$1,582.54	$2,675.00	$611.45	$2,750.00	$2,750.00	$75.00	2.80%
136 PURCHASING & RISK MANAGEMENT SUB-TOTAL:	$56,946.07	$57,348.10	$59,555.00	$30,338.95	$60,486.00	$60,486.00	$931.00	1.56%
137 ASSESSING								
PERSONNEL SUB-TOTAL:	$196,616.26	$215,729.61	$199,569.00	$99,811.26	$203,964.00	$203,964.00	$4,395.00	2.20%
EXPENSES SUB-TOTAL:	$38,326.67	$34,757.32	$36,885.00	$24,177.02	$37,135.00	$37,135.00	$250.00	0.68%
137 ASSESSING SUB-TOTAL:	$234,942.93	$250,486.93	$236,454.00	$123,988.28	$241,099.00	$241,099.00	$4,645.00	1.96%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
GENERAL GOVERNMENT AND FINANCE									
138	TREASURER/COLLECTOR								
	PERSONNEL SUB-TOTAL:	$192,222.98	$196,944.59	$203,463.00	$100,548.17	$207,194.00	$207,194.00	$3,731.00	1.83%
	EXPENSES SUB-TOTAL:	$13,062.65	$15,793.97	$13,520.00	$6,516.72	$13,520.00	$13,520.00	$0.00	0.00%
138	TREASURER/COLLECTOR SUB-TOTAL:	$205,285.63	$212,738.56	$216,983.00	$107,064.89	$220,714.00	$220,714.00	$3,731.00	1.72%
154	INFORMATION TECHNOLOGY								
	PERSONNEL SUB-TOTAL:	$112,421.21	$130,390.28	$119,432.00	$69,386.23	$131,603.00	$131,603.00	$12,171.00	10.19%
	EXPENSES SUB-TOTAL:	$105,108.84	$115,332.42	$103,778.00	$69,822.86	$115,287.00	$115,287.00	$11,509.00	11.09%
154	INFORMATION TECHNOLOGY SUB-TOTAL:	$217,530.05	$245,722.70	$223,210.00	$139,209.09	$246,890.00	$246,890.00	$23,680.00	10.61%
161	TOWN CLERK								
	PERSONNEL SUB-TOTAL:	$130,601.95	$126,708.82	$132,271.00	$61,794.56	$136,630.00	$136,630.00	$4,359.00	3.30%
	EXPENSES SUB-TOTAL:	$8,114.28	$12,069.60	$17,464.00	$7,985.86	$17,464.00	$17,464.00	$0.00	0.00%
161	TOWN CLERK SUB-TOTAL:	$138,716.23	$138,778.42	$149,735.00	$69,780.42	$154,094.00	$154,094.00	$4,359.00	2.91%
162	ELECTIONS AND REGISTRATIONS								
	PERSONNEL SUB-TOTAL:	$45,088.83	$15,384.67	$51,591.00	$26,616.03	$51,591.00	$51,591.00	$0.00	0.00%
	EXPENSES SUB-TOTAL:	$13,536.52	$15,622.65	$19,198.00	$2,403.99	$20,498.00	$20,498.00	$1,300.00	6.77%
162	ELECTIONS AND REGISTRATIONS SUB-TOTAL:	$58,625.35	$31,007.32	$70,789.00	$36,970.02	$72,089.00	$72,089.00	$1,300.00	1.84%
TOTAL GENERAL GOVERNMENT AND FINANCE		**$1,676,073.53**	**$ 1,833,120.24**	**$ 1,706,696.00**	**$ 941,515.52**	**$ 1,749,453.00**	**$1,756,667.00**	**$ 49,971.00**	**2.93%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
PLANNING & COMMUNITY DEVELOPMENT								
171 PLANNING								
PERSONNEL SUB-TOTAL:	$181,988.57	$185,923.18	$195,649.00	$92,432.06	$208,447.00	$192,984.00	-$2,665.00	-1.36%
EXPENSES SUB-TOTAL:	$30,376.37	$10,426.64	$12,450.00	$1,055.75	$12,450.00	$12,450.00	$0.00	0.00%
171 PLANNING SUB-TOTAL:	$212,364.94	$196,349.82	$208,099.00	$93,487.81	$220,897.00	$205,434.00	-$2,665.00	-1.28%
173 CONSERVATION								
PERSONNEL SUB-TOTAL:	$96,398.77	$94,178.30	$98,894.00	$48,216.20	$118,061.00	$101,793.45	$2,899.45	2.93%
EXPENSES SUB-TOTAL:	$3,489.39	$2,255.01	$2,720.00	$1,251.63	$2,719.00	$2,719.00	-$1.00	-0.04%
173 CONSERVATION SUB-TOTAL:	$99,888.16	$96,433.31	$101,614.00	$49,467.83	$120,780.00	$104,512.45	$2,898.45	2.85%
174 ZONING BOARD OF APPEALS								
PERSONNEL SUB-TOTAL:	$27,275.65	$27,859.00	$28,416.00	$13,684.07	$28,844.00	$28,844.00	$428.00	1.51%
EXPENSES SUB-TOTAL:	$2,426.63	$1,353.36	$2,300.00	$695.22	$2,450.00	$2,450.00	$150.00	6.52%
174 ZONING BOARD OF APPEALS SUB-TOTAL:	$29,702.28	$29,212.36	$30,716.00	$14,379.29	$31,294.00	$31,294.00	$578.00	1.88%
175 HISTORICAL COMMISSION								
PERSONNEL SUB-TOTAL:	$0.00	$0.00	$0.00	$0.00	$975.00	$975.00	$975.00	#DIV/0!
EXPENSES SUB-TOTAL:	$0.00	$2,443.91	$2,400.00	$813.95	$2,800.00	$2,800.00	$400.00	16.67%
175 HISTORICAL COMMISSION SUB-TOTAL:	$0.00	$2,443.91	$2,400.00	$813.95	$3,775.00	$3,775.00	$1,375.00	57.29%
251 CODE ENFORCEMENT - BUILDING INSPECTOR								
PERSONNEL SUB-TOTAL:	$186,028.53	$177,143.65	$208,389.00	$102,260.09	$234,926.56	$215,878.56	$7,489.56	3.59%
EXPENSES SUB-TOTAL:	$6,245.29	$11,089.37	$9,770.00	$2,591.84	$9,770.00	$9,770.00	$0.00	0.00%
251 CODE ENFORCEMENT SUB-TOTAL:	$192,273.82	$188,233.02	$218,159.00	$104,851.93	$244,696.56	$225,648.56	$7,489.56	3.43%
TOTAL PLANNING & COMMUNITY DEVELOPMENT	**$534,229.20**	**$ 512,672.42**	**$ 560,988.00**	**$ 263,000.81**	**$ 621,442.56**	**$570,664.01**	**$ 9,676.01**	**1.72%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
PUBLIC SAFETY								
210 POLICE								
PERSONNEL SUB-TOTAL:	$2,413,421.46	$2,468,743.77	$2,523,411.00	$1,220,077.27	$2,542,821.00	$2,544,398.00	$20,987.00	0.83%
EXPENSES SUB-TOTAL:	$91,118.29	$98,122.50	$118,900.00	$86,766.44	$146,050.00	$142,550.00	$23,650.00	19.89%
CAPITAL SUB-TOTAL:	$73,999.63	$77,653.35	$80,000.00	$66,785.05	$80,000.00	$80,000.00	$0.00	0.00%
210 POLICE SUB-TOTAL:	$2,578,539.38	$2,644,519.62	$2,722,311.00	$1,373,628.76	$2,768,871.00	$2,766,948.00	$44,637.00	1.64%
220 FIRE								
PERSONNEL SUB-TOTAL:	$1,449,853.92	$1,716,663.91	$1,877,146.00	$841,712.99	$1,815,313.15	$1,815,313.15	-$61,832.85	-3.29%
EXPENSES SUB-TOTAL:	$174,266.95	$122,983.57	$108,404.00	$42,954.05	$114,765.00	$113,465.00	$5,061.00	4.67%
CAPITAL SUB-TOTAL:	$3,220.00	$3,900.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
220 FIRE SUB-TOTAL:	$1,627,340.87	$1,843,547.48	$1,985,550.00	$884,667.04	$1,930,078.15	$1,928,778.15	-$56,771.85	-2.86%
233 EMERGENCY MANAGEMENT								
PERSONNEL SUB-TOTAL:	$7,499.96	$7,499.96	$7,500.00	$3,749.98	$7,500.00	$9,500.00	$2,000.00	26.67%
EXPENSES SUB-TOTAL:	$8,931.60	$11,639.42	$11,410.00	$8,233.95	$15,910.00	$15,910.00	$4,500.00	39.44%
CAPITAL SUB-TOTAL:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
233 EMERGENCY MANAGEMENT SUB-TOTAL:	$16,431.56	$19,139.38	$18,910.00	$11,983.93	$23,410.00	$25,410.00	$6,500.00	34.37%
292 ANIMAL CONTROL								
PERSONNEL SUB-TOTAL:	$57,064.27	$52,996.25	$60,613.00	$26,090.02	$64,520.00	$64,520.00	$3,907.00	6.45%
EXPENSES SUB-TOTAL:	$3,342.87	$1,639.03	$3,120.00	$714.94	$3,220.00	$3,220.00	$100.00	3.21%
292 ANIMAL CONTROL SUB-TOTAL:	$60,407.14	$54,635.28	$63,733.00	$26,804.96	$67,740.00	$67,740.00	$4,007.00	6.29%
295 HARBORMASTER (Funded by Waterways)								
PERSONNEL SUB-TOTAL:	$51,447.01	$59,580.79	$85,125.00	$10,109.62	$78,281.89	$78,281.89	-$6,843.11	-8.04%
EXPENSES SUB-TOTAL:	$17,377.99	$31,882.50	$27,060.00	$10,026.46	$23,770.00	$23,770.00	-$3,290.00	-12.16%
295 HARBORMASTER SUB-TOTAL:	$68,825.00	$91,463.29	$112,185.00	$20,136.08	$102,051.89	$102,051.89	-$10,133.11	-9.03%
296 SHELLFISH								
PERSONNEL SUB-TOTAL:	$84,887.81	$85,129.00	$90,196.00	$42,758.95	$91,997.00	$91,997.00	$1,801.00	2.00%
EXPENSES SUB-TOTAL:	$30,737.43	$18,682.52	$23,255.00	$16,500.98	$23,605.00	$23,605.00	$350.00	1.51%
296 SHELLFISH SUB-TOTAL:	$115,625.24	$103,811.52	$113,451.00	$59,259.93	$115,602.00	$115,602.00	$2,151.00	1.90%
297 CIVILIAN DISPATCH								
PERSONNEL SUB-TOTAL:	$336,051.51	$355,705.47	$353,761.00	$177,583.36	$363,658.50	$363,658.50	$9,897.50	2.80%
EXPENSES SUB-TOTAL:	$1,960.58	$940.48	$2,355.00	$197.82	$2,355.00	$2,355.00	$0.00	0.00%
297 CIVILIAN DISPATCH SUB-TOTAL:	$338,012.09	$356,645.95	$356,116.00	$177,781.18	$366,013.50	$366,013.50	$9,897.50	2.78%
TOTAL PUBLIC SAFETY	**$4,805,181.28**	**$ 5,113,762.52**	**$ 5,372,256.00**	**$ 2,554,261.88**	**$ 5,373,766.54**	**$5,372,543.54**	**$ 287.54**	**0.01%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
PUBLIC WORKS								
421 PUBLIC WORKS								
PERSONNEL SUB-TOTAL:	$167,231.83	$175,479.06	$173,072.00	$83,074.40	$176,357.00	$176,357.00	$3,285.00	1.90%
EXPENSES SUB-TOTAL:	$4,307.39	$7,170.14	$5,160.00	$3,329.80	$5,300.00	$5,300.00	$140.00	2.71%
421 PUBLIC WORKS SUB-TOTAL:	$171,539.22	$182,649.20	$178,232.00	$86,404.20	$181,657.00	$181,657.00	$3,425.00	1.92%
422 EQUIPMENT MAINTENANCE								
PERSONNEL SUB-TOTAL:	$63,673.13	$64,664.59	$67,726.00	$32,170.00	$69,249.00	$69,249.00	$1,523.00	2.25%
EXPENSES SUB-TOTAL:	$102,108.28	$129,623.31	$152,979.00	$81,912.97	$177,589.00	$160,839.00	$7,860.00	5.14%
422 EQUIPMENT MAINTENANCE SUB-TOTAL:	$165,781.41	$194,287.90	$220,705.00	$114,082.97	$246,838.00	$230,088.00	$9,383.00	4.25%
423 SNOW & ICE								
PERSONNEL SUB-TOTAL:	$82,761.43	$84,365.69	$100,000.00	$6,722.97	$100,000.00	$100,000.00	$0.00	0.00%
EXPENSES SUB-TOTAL:	$413,851.77	$388,350.09	$382,564.00	$55,347.09	$382,564.00	$382,564.00	$0.00	0.00%
423 SNOW & ICE SUB-TOTAL:	$496,613.20	$472,715.78	$482,564.00	$62,070.06	$482,564.00	$482,564.00	$0.00	0.00%
424 HIGHWAY								
PERSONNEL SUB-TOTAL:	$479,117.52	$508,860.84	$533,515.00	$242,351.98	$549,668.00	$549,668.00	$16,153.00	3.03%
EXPENSES SUB-TOTAL:	$685,841.41	$770,403.15	$673,601.00	$191,717.49	$705,560.00	$705,560.00	$31,959.00	4.74%
CAPITAL SUB-TOTAL:	$83,550.00	$0.00	$0.00	$4,630.00	$0.00	$0.00	$0.00	0.00%
424 HIGHWAY SUB-TOTAL:	$1,248,508.93	$1,279,263.99	$1,207,116.00	$438,699.47	$1,255,228.00	$1,255,228.00	$48,112.00	3.99%
425 FORESTRY								
PERSONNEL SUB-TOTAL:	$84,395.31	$129,297.89	$140,986.00	$73,836.41	$145,923.00	$145,923.00	$4,937.00	3.50%
EXPENSES SUB-TOTAL:	$75,202.71	$42,674.55	$41,590.00	$12,210.40	$42,864.00	$42,864.00	$1,274.00	3.06%
425 FORESTRY SUB-TOTAL:	$159,598.02	$171,972.44	$182,576.00	$86,046.81	$188,787.00	$188,787.00	$6,211.00	3.40%
431 SANITATION (Enterprise Fund in FY19)								
PERSONNEL SUB-TOTAL:	$10,580.00	$0.00	$0.00	$0.00	$33,992.00	$33,992.00	$33,992.00	0.00%
EXPENSES SUB-TOTAL:	$693,679.19	$696,728.94	$907,423.00	$0.00	$921,744.00	$921,744.00	$14,321.00	1.58%
431 SANITATION SUB-TOTAL:	$704,259.19	$696,728.94	$907,423.00	$0.00	$955,736.00	$955,736.00	$48,313.00	5.32%
432 SOLID WASTE TRANSFER STA. (Enterprise Fund in FY19)								
PERSONNEL SUB-TOTAL:	$14,642.82	$18,202.34	$0.00	$0.00	$17,000.00	$17,000.00	$17,000.00	0.00%
EXPENSES SUB-TOTAL:	$16,315.20	$20,414.28	$0.00	$0.00	$1,120.00	$1,120.00	$1,120.00	0.00%
432 SOLID WASTE SUB-TOTAL:	$30,958.02	$38,616.62	$0.00	$0.00	$18,120.00	$18,120.00	$18,120.00	0.00%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
PUBLIC WORKS									
472	FACILITIES MANAGEMENT								
	PERSONNEL SUB-TOTAL:	$231,456.53	$247,206.37	$270,439.00	$128,037.23	$269,791.00	$269,791.00	-$648.00	-0.24%
	EXPENSES SUB-TOTAL:	$568,378.64	$549,799.24	$538,912.00	$253,560.72	$584,257.00	$577,757.00	$38,845.00	7.21%
472	FACILITIES MANAGEMENT SUB-TOTAL:	$799,835.17	$797,005.61	$809,351.00	$381,597.95	$854,048.00	$847,548.00	$38,197.00	4.72%
491	CEMETERIES AND PARKS								
	PERSONNEL SUB-TOTAL:	$362,648.24	$391,185.67	$405,229.00	$189,453.48	$423,224.99	$423,224.99	$17,995.99	4.44%
	EXPENSES SUB-TOTAL:	$57,897.30	$84,133.78	$78,635.00	$34,112.84	$109,180.00	$104,180.00	$25,545.00	32.49%
491	CEMETERIES AND PARKS SUB-TOTAL:	$420,545.54	$475,319.45	$483,864.00	$223,566.32	$532,404.99	$527,404.99	$43,540.99	9.00%
TOTAL PUBLIC WORKS		**$4,197,638.70**	**$ 4,308,559.93**	**$ 4,471,831.00**	**$ 1,392,467.78**	**$ 4,715,382.99**	**$4,687,132.99**	**$ 215,301.99**	**4.81%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
COMMUNITY & CULTURAL								
512 PUBLIC HEALTH								
PERSONNEL SUB-TOTAL:	$148,426.69	$154,136.68	$156,198.00	$75,568.01	$172,588.00	$172,588.00	$16,390.00	10.49%
EXPENSES SUB-TOTAL:	$32,877.56	$35,002.93	$36,967.00	$7,497.09	$24,758.00	$24,758.00	-$12,209.00	-33.03%
512 PUBLIC HEALTH SUB-TOTAL:	$181,304.25	$189,139.61	$193,165.00	$83,065.10	$197,346.00	$197,346.00	$4,181.00	2.16%
541 COA / ADULT SERVICES								
PERSONNEL SUB-TOTAL:	$149,382.08	$153,898.34	$159,179.00	$75,072.70	$174,351.00	$175,940.64	$16,761.64	10.53%
EXPENSES SUB-TOTAL:	$2,964.00	$3,007.00	$3,077.00	$2,703.00	$3,077.00	$3,077.00	$0.00	0.00%
541 COA / ADULT SERVICES SUB-TOTAL:	$152,346.08	$156,905.34	$162,256.00	$77,775.70	$177,428.00	$179,017.64	$16,761.64	10.33%
543 VETERANS								
EXPENSES SUB-TOTAL:	$288,191.87	$243,513.50	$300,000.00	$112,223.27	$300,000.00	$275,000.00	-$25,000.00	-8.33%
543 VETERANS SUB-TOTAL:	$288,191.87	$243,513.50	$300,000.00	$112,223.27	$300,000.00	$275,000.00	-$25,000.00	-8.33%
610 LIBRARY								
PERSONNEL SUB-TOTAL:	$530,065.35	$548,323.85	$575,510.00	$278,311.71	$623,050.02	$621,033.02	$45,523.02	7.91%
EXPENSES SUB-TOTAL:	$135,821.69	$140,316.58	$141,359.00	$98,094.71	$138,182.00	$138,182.00	-$3,177.00	-2.25%
610 LIBRARY SUB-TOTAL:	$665,887.04	$688,640.43	$716,869.00	$376,406.42	$761,232.02	$759,215.02	$42,346.02	5.91%
620 RECREATION & CULTURE								
PERSONNEL SUB-TOTAL:	$64,800.82	$65,623.32	$67,827.00	$32,387.20	$71,743.00	$69,743.00	$1,916.00	2.82%
EXPENSES SUB-TOTAL:	$36,914.67	$38,313.53	$37,750.00	$18,751.77	$37,750.00	$37,750.00	$0.00	0.00%
620 RECREATION & CULTURE SUB-TOTAL:	$101,715.49	$103,936.85	$105,577.00	$51,138.97	$109,493.00	$107,493.00	$1,916.00	1.81%
TOTAL COMMUNITY & CULTURAL	**$1,389,444.73**	**$ 1,382,135.73**	**$ 1,477,867.00**	**$ 700,609.46**	**$1,545,499.02**	**$1,518,071.66**	**$ 40,204.66**	**2.72%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
BENEFITS & OTHER MISCELLANEOUS								
132 RESERVE FUND								
EXPENSES SUB-TOTAL:	$0.00	$0.00	$45,000.00	$0.00	$45,000.00	$45,000.00	$0.00	0.00%
132 RESERVE FUND SUB-TOTAL:	$0.00	$0.00	$45,000.00	$0.00	$45,000.00	$45,000.00	$0.00	0.00%
191 MISCELLANEOUS FINANCE								
PERSONNEL SUB-TOTAL:	$0.00	$0.00	.$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
EXPENSES SUB-TOTAL:	$3,022,708.73	$3,158,691.48	$3,471,496.00	$2,542,443.01	$3,727,023.80	$3,727,023.80	$255,527.80	7.36%
191 MISCELLANEOUS FINANCE SUB-TOTAL:	$3,022,708.73	$3,158,691.48	$3,471,496.00	$2,542,443.01	$3,727,023.80	$3,727,023.80	$255,527.80	7.36%
192 MISCELLANEOUS FINANCE INSURANCE								
PERSONNEL SUB-TOTAL:	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
EXPENSES SUB-TOTAL:	$286,694.02	$285,622.93	$382,223.00	$264,281.97	$441,100.00	$441,100.00	$58,877.00	15.40%
192 MISCELLANEOUS FINANCE INSURANCE SUB-TOTA	$286,694.02	$285,622.93	$382,223.00	$264,281.97	$441,100.00	$441,100.00	$58,877.00	15.40%
193 MISCELLANEOUS FINANCE MISC EXPENSE								
PERSONNEL SUB-TOTAL:	$0.00	$0.00	$90,000.00	$0.00	$147,800.00	$147,800.00	$57,800.00	64.22%
EXPENSES SUB-TOTAL:	$128,516.44	$130,273.07	$116,729.00	$60,990.54	$121,579.00	$121,579.00	$4,850.00	4.15%
193 MISCELLANEOUS FINANCE MISC EXPENSE SUB-TO	$128,516.44	$130,273.07	$206,729.00	$60,990.54	$269,379.00	$269,379.00	$62,650.00	30.31%
700 DEBT SERVICE								
EXPENSES SUB-TOTAL:	$1,070,212.34	$1,056,812.01	$1,334,079.00	$686,678.83	$1,285,739.00	$1,280,739.00	-$53,340.00	-4.00%
700 DEBT SERVICE SUB-TOTAL:	$1,070,212.34	$1,056,812.01	$1,334,079.00	$686,678.83	$1,285,739.00	$1,280,739.00	-$53,340.00	-4.00%
TOTAL BENEFITS & OTHER MISCELLANEOUS	**$4,508,131.53**	**$ 4,631,399.49**	**$ 5,439,527.00**	**$ 3,554,394.35**	**$5,768,241.80**	**$ 5,763,241.80**	**$ 323,714.80**	**5.95%**
TOTAL GENERAL FUND	**$17,110,698.97**	**$ 17,781,650.33**	**$ 19,029,165.00**	**$ 9,406,249.80**	**$ 19,773,785.9**	**$ 19,668,321.00**	**$ 639,156.00**	**3.36%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
ENTERPRISE FUNDS								
600 WASTEWATER								
PERSONNEL SUB-TOTAL:	$734,921.26	$812,978.56	$919,688.00	$450,909.42	$897,613.00	$897,613.00	-$22,075.00	-2.40%
EXPENSES SUB-TOTAL:	$1,195,988.76	$1,214,578.52	$1,307,002.00	$540,545.93	$1,221,818.00	$1,221,818.00	-$85,184.00	-6.52%
CAPITAL SUB-TOTAL:	$232,410.31	$316,943.41	$330,000.00	$15,076.29	$540,000.00	$540,000.00	$210,000.00	63.64%
600 WASTEWATER SUB-TOTAL:	$2,163,320.33	$2,344,500.49	$2,556,690.00	$1,006,531.64	$2,659,431.00	$2,659,431.00	$102,741.00	4.02%
610 WATER								
PERSONNEL SUB-TOTAL:	$1,275,057.52	$1,328,795.65	$1,551,149.00	$705,029.72	$1,539,664.00	$1,539,664.00	-$11,485.00	-0.74%
EXPENSES SUB-TOTAL:	$1,567,712.77	$1,728,057.19	$1,811,878.00	$435,251.89	$1,914,619.00	$1,914,619.00	$102,741.00	5.67%
CAPITAL SUB-TOTAL:	$289,244.76	$350,406.60	$155,000.00	$500.00	$415,000.00	$415,000.00	$260,000.00	167.74%
610 WATER SUB-TOTAL:	$3,132,015.05	$3,407,259.44	$3,518,027.00	$1,140,781.61	$3,869,283.00	$3,869,283.00	$351,256.00	9.98%
640 SOLID WASTE RECYCLING ENTERPRISE FUND								
PERSONNEL SUB-TOTAL:	$0.00	$21,149.00	$38,611.00	$18,835.62	$919.00	$919.00	-$37,692.00	-97.62%
EXPENSES SUB-TOTAL:	$0.00	$20,158.73	$959,712.00	$399,831.49	$88,981.00	$88,981.00	-$870,731.00	-90.73%
640 SOLID WASTE RECYCLING SUB-TOTAL:	$0.00	$41,307.73	$998,323.00	$418,667.11	$89,900.00	$89,900.00	-$908,423.00	-90.99%
ENTERPRISE FUNDS	**$5,295,335.38**	**$ 5,793,067.66**	**$ 7,073,040.00**	**$ 2,565,980.36**	**$ 6,618,614.00**	**$6,618,614.00**	**$ (454,426.00)**	**-6%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 YTD Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
OPEN SPACE FUND									
B168	OPEN SPACE PROGRAM								
	PERSONNEL SUB-TOTAL:	$80,265.12	$104,035.02	$111,440.00	$36,482.85	$89,522.58	$118,473.22	$7,033.22	6.31%
	EXPENSES SUB-TOTAL:	$17,605.53	$6,271.82	$28,512.00	$3,056.85	$15,414.00	$15,414.00	-$13,098.00	-45.94%
B168	OPEN SPACE PROGRAM SUB-TOTAL:	$97,870.65	$110,306.84	$139,952.00	$39,539.70	$104,936.58	$133,887.22	-$6,064.78	-4.33%
OPEN SPACE FUND		**$97,870.65**	**$ 110,306.84**	**$ 139,952.00**	**$ 39,539.70**	**$104,936.58**	**$133,887.22**	**-$6,064.78**	**-4%**

Town Departments

Executive Office

Executive Office

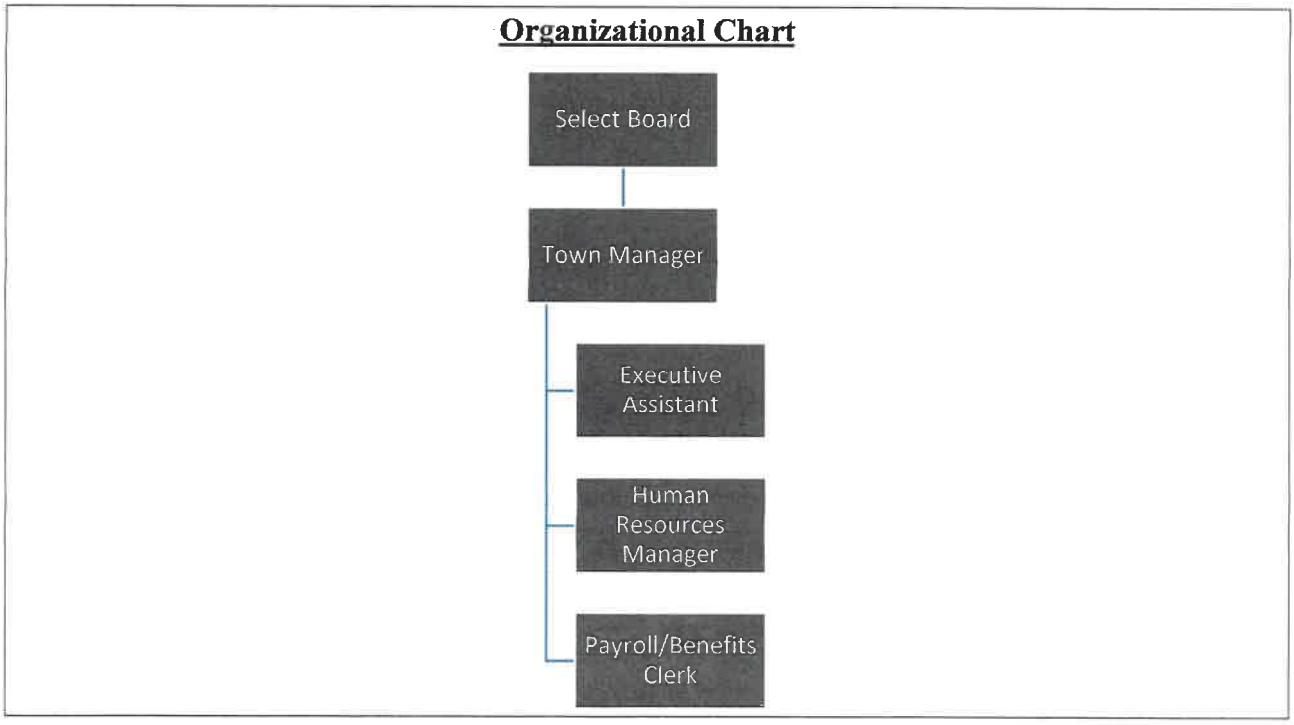
Executive Office Statement

The Executive Office of the Town of Ipswich is made up of the Select Board and the Town Manager. The Select Board is recognized by the General Laws of the Commonwealth of Massachusetts as the chief elected officials with the authority to enact rules and regulations, establishing Town policies not otherwise governed by bylaw or statute. The Board is composed of five members who are elected to staggered three-year terms. The powers and duties of the Select Board include appointing the Town Manager and various boards, committee and commissions.

The Select Board also issue certain licenses and permits such as alcohol, car dealerships and entertainment licenses and act as the Water and Electrical Commissioners for the Town of Ipswich. The Select Board also hire the Electric Light Director, Town Accountant and Town Treasurer and Collector.

The Town Manager is responsible for managing the day to day operations of municipal government as outlined in Section 11 of the Ipswich Charter. The Town Manager appoints and removes department heads, subordinates and employees, and members of certain boards and commissions for which no other method is provided in the Town Charter. The Town Manager works closely with the Select Board to develop and implement policies and goals for the efficient administration of Town Government

Organizational Chart



Executive Office

Goals and Objectives

- Implement OpenGov to increase financial transparency
- Continue to look at regionalization opportunities.
- Improve our Water Delivery system and increase our raw water supply
- Implement a performance dashboard on our Website

Accomplishments

- Hired a new Town Manager
- Created a Town Wide Human Resources Department to include the Town and School Employees
- Continue to create and expand partnerships in the business and nonprofit communities

Significant Budget Changes or Initiatives

Select Board/Town Managers Office

The FY 2020 budget for the Town Managers office remains generally consistent. The salary for the Town Manager includes, as in past years, the same increase that the town employees will be receiving. The salary for the Executive Assistant has been increased to reflect the increased duties that this position has taken on since the creation of the Human Resources Department. However, even with this increase the salaries for the entire department have decreased.

Legal

The legal budget has been increased by $10,000 to cover special counsel fees needed by the Zoning Board of Appeals to represent the Town of Ipswich during 40B negotiations.

Executive Office

Programs and Services

Select Board

- Policy Making
- Oversight
- Licensing

Town Manager

Human Resources, Benefits & Insurance:

- Collective Bargaining & Labor Relations
- Worker's Compensation claims management
- Police & Fire Injured on Duty (IOD) claims management
- Wage Plan creation and maintenance
- Personnel regulations updates and maintenance
- Recruitment and retention
- Wellness
- MIIA Health Insurance Liaison
- Property & Casualty Insurance
- Employee Assistance Program

Financial Management & Town Meeting:

- Develop, implement & oversee town budget and spending
- Develop, implement & oversee capital plan
- Forecast and coordinate fiscal planning
- Prepare Town Meeting Warrants
- Prepare Annual Report

Procurement & Economic Development:

- Oversee procurement and provide guidance and assistance to all departments
- Coordinate with Facilities Manager on all construction and renovation projects
- Manage and oversee public bidding
- Oversee partnerships with businesses & non-profits

Administration & Licensing:

- Direct & coordinate all daily operations
- Provide citizen assistance & information
- Act as primary point of contact for media
- Manage social media outreach

Executive Office

- Coordinate with State and National legislators
- Support and coordinate with Select Board
- Manage Committee appointments
- Oversee all licensing

Personnel Summary

General Government				
Position	**FY2018**	**FY2019**	**FY2020**	**Change**
Town Manager	1	1	1	0
Executive Assistant	1	1	1	0
Human Resources Manager	1	1	1	0
Payroll/Benefits Clerk	1	1	1	0
Total Full-Time Equivalents	**4**	**4**	**4**	**0**

FY20 Personnel Notes

Executive Office FTE's are based on a 35-hour work week. The Human Resources Department has been combined with the School Department but this budget still reflects that two of the four positions being funded on the Town side, with the remaining two positions, HR Director and Payroll/Benefits Supervisor being funded in the School Department budget.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

GENERAL GOVERNMENT

113 MODERATOR

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11131-5111	Elected Salary	$ 250.00	$ 250.00	$ 250.00	$ 125.00	$ 250.00	$ 250.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 250.00**	**$ 250.00**	**$ 250.00**	**$ 125.00**	**$ 250.00**	**$ 250.00**	**$ -**	**0.00%**
11132-5733	Prof. Dev. - Conference Registration	$ 124.00	$ 247.48	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 124.00**	**$ 247.48**	**$ 200.00**	**$ -**	**$ 200.00**	**$ 200.00**	**$ -**	**0.00%**
113 MODERATOR SUB-TOTAL:		**$ 374.00**	**$ 497.48**	**$ 450.00**	**$ 125.00**	**$ 450.00**	**$ 450.00**	**$ -**	**0.00%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

122 SELECT BOARD Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11221-5111	Elected Officials Salaries	$ 3,400.00	$ 3,400.00	$ 3,400.00	$ 1,999.98	$ 3,400.00	$ 3,400.00	$ -	0.00%
11221-5116	Admin Asst. 32 hrs/wk	$ 31,821.00	$ 35,792.67	$ 36,065.00	$ 26,034.56	$ 49,500.00	$ 49,500.00	$ 13,435.00	37.25%
11221-5121	Temp. PT Recording Secretary $130/mtg.	$ 4,313.00	$ 4,745.00	$ 5,000.00	$ 1,040.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 39,534.00**	**$ 43,937.67**	**$ 44,465.00**	**$ 29,074.54**	**$ 57,900.00**	**$ 57,900.00**	**$ 13,435.00**	**30.21%**
11222-5304	Advertising	$ 10,022.00	$ 5,194.46	$ 8,000.00	$ 2,174.67	$ 8,000.00	$ 8,000.00	$ -	0.00%
11222-5310	Consultant	$ 1,495.00	$ 12,655.50	$ -	$ 11.58	$ -	$ -	$ -	0.00%
11222-5351	Program Services -Longevity Award Pins	$ 2,451.00	$ 2,726.22	$ 2,400.00	$ 676.97	$ 2,400.00	$ 2,400.00	$ -	0.00%
11222-5423	Special Printing -Bylaws, Stationery	$ -	$ -	$ -	$ 188.00	$ -	$ -	$ -	0.00%
11222-5511	Training		$ 96.41		$ -	$ -	$ -	$ -	0.00%
11222-5712	In State Travel - Meals & Lodging	$ 208.00	$ 775.45	$ 700.00	$ 409.74	$ 700.00	$ 700.00	$ -	0.00%
11222-5720	In State Travel - Mileage & Transportation	$ 170.00	$ 449.84	$ 190.00	$ 78.69	$ 200.00	$ 200.00	$ 10.00	5.26%
11222-5731	Association Dues	$ 2,841.00	$ 2,917.00	$ 2,900.00	$ 2,776.00	$ 2,900.00	$ 2,900.00	$ -	0.00%
11222-5732	Publications & Subscriptions	$ 162.00	$ 409.90	$ 50.00	$ -	$ 50.00	$ 50.00	$ -	0.00%
11222-5733	Conference Registration	$ 199.00	$ 463.00	$ 300.00	$ 35.00	$ 300.00	$ 300.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 17,548.00**	**$ 25,687.78**	**$ 14,540.00**	**$ 6,350.65**	**$ 14,550.00**	**$ 14,550.00**	**$ 10.00**	**0.07%**
122 SELECT BOARD SUB-TOTAL:		**$ 57,082.00**	**$ 69,625.45**	**$ 59,005.00**	**$ 35,425.19**	**$ 72,450.00**	**$ 72,450.00**	**$ 13,445.00**	**22.79%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

123 TOWN MANAGER Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11231-5112	Appointed Salary Town Mgr.	$ 114,631.00	$ 127,157.58	$ 145,600.00	$ 74,741.50	$ 143,736.00	$ 143,736.00	$ (1,864.00)	-1.28%
11231-5113	Appointed Salary Human Resource Mgr.	$ 64,957.24	$ 71,843.79	$ 70,429.00	$ 28,735.75	$ 57,540.00	$ 57,540.00	$ (12,889.00)	-18.30%
11231-5115	Permanent Wages Payroll & Benefits Coord.	$ 45,531.54	$ 44,780.78	$ 44,951.00	$ 22,396.07	$ 35,227.00	$ 35,227.00	$ (9,724.00)	-21.63%
11231-5121	Temporary Part Time	$ 23,922.50	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11231-5141	Differential & Incentive	$ 2,403.75	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 251,446.03**	**$ 243,782.15**	**$ 260,980.00**	**$ 125,873.32**	**$ 236,503.00**	**$ 236,503.00**	**$ (24,477.00)**	**-9.38%**
11232-5299	Other Expenses - HR Posters	$ 5,980.67	$ 4,086.08	$ 1,300.00	$ 2,314.62	$ 1,300.00	$ 1,300.00	$ -	0.00%
11232-5304	Advertising	$ 627.90	$ 1,249.22	$ 1,600.00	$ 75.00	$ 1,600.00	$ 1,600.00	$ -	0.00%
11232-5310	Consultant - Assessment Centers	$ 12,347.39	$ 16,816.00	$ -	$ 19,050.00	$ -	$ -	$ -	0.00%
11232-5341	Telephone - TM Cell	$ 928.70	$ 571.30	$ 900.00	$ 134.71	$ 900.00	$ 900.00	$ -	0.00%
11232-5422	Printed Forms -Stationery, Envelopes	$ 236.80	$ 951.24	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
11232-5711	Mileage	$ 340.73	$ 571.21	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
11232-5712	In State Travel - Meals & Lodging	$ 1,268.65	$ 1,564.58	$ 1,280.00	$ -	$ 1,280.00	$ 1,280.00	$ -	0.00%
11232-5721	Out of State Travel - Meals & Lodging	$ 1,479.29	$ 1,585.56	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -	0.00%
11232-5731	Association Dues	$ 1,631.95	$ 1,690.00	$ 1,700.00	$ 679.50	$ 1,700.00	$ 1,700.00	$ -	0.00%
11232-5732	Publications & Subscriptions	$ 1,442.98	$ 1,490.82	$ 1,665.00	$ 819.60	$ 1,665.00	$ 1,665.00	$ -	0.00%
11232-5733	Conference Registration	$ 1,449.00	$ 1,950.00	$ 1,600.00	$ 964.00	$ 1,600.00	$ 1,600.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 27,734.06**	**$ 32,526.01**	**$ 13,045.00**	**$ 24,037.43**	**$ 13,045.00**	**$ 13,045.00**	**$ -**	**0.00%**
123 TOWN MANAGER SUB-TOTAL:		**$ 279,180.09**	**$ 276,308.16**	**$ 274,025.00**	**$ 149,910.75**	**$ 249,548.00**	**$ 249,548.00**	**$ (24,477.00)**	**-8.93%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

124 LEGAL Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11242-5312	Professional Services - Town and Labor	$ 149,221.88	$ 283,693.06	$ 125,000.00	$ 97,305.61	$ 135,000.00	$ 135,000.00	$ 10,000.00	8.00%
EXPENSES SUB-TOTAL:		**$ 149,221.88**	**$ 283,693.06**	**$ 125,000.00**	**$ 97,305.61**	**$ 135,000.00**	**$ 135,000.00**	**$ 10,000.00**	**8.00%**
124 LEGAL SUB-TOTAL:		**$ 149,221.88**	**$ 283,693.06**	**$ 125,000.00**	**$ 97,305.61**	**$ 135,000.00**	**$ 135,000.00**	**$ 10,000.00**	**8.00%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

131 FINANCE COMMITTEE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11311-5121	Temporary Part Time	$ 2,849.00	$ 2,534.00	$ 3,190.00	$ 1,253.00	$ 3,190.00	$ 3,190.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 2,849.00**	**$ 2,534.00**	**$ 3,190.00**	**$ 1,253.00**	**$ 3,190.00**	**$ 3,190.00**	**$ -**	**0.00%**
11312-5304	Advertising	$ -	$ -	$ 60.00	$ -	$ 60.00	$ 60.00	$ -	0.00%
11312-5423	Special Printing	$ 18,770.94	$ 12,000.00	$ 12,000.00	$ 6,940.10	$ 12,000.00	$ 12,000.00	$ -	0.00%
11312-5731	Association Dues	$ 204.00	$ 210.00	$ 210.00	$ 210.00	$ 210.00	$ 210.00	$ -	0.00%
11312-5733	Conference Registration	$ -	$ -	$ 150.00	$ -	$ 150.00	$ 150.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 18,974.94**	**$ 12,210.00**	**$ 12,420.00**	**$ 7,150.10**	**$ 12,420.00**	**$ 12,420.00**	**$ -**	**0.00%**
131 FINANCE COMMITTEE SUB-TOTAL:		**$ 21,823.94**	**$ 14,744.00**	**$ 15,610.00**	**$ 8,403.10**	**$ 15,610.00**	**$ 15,610.00**	**$ -**	**0.00%**

132 RESERVE FUND Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11322-5730	Reserve Fund	$ -	$ -	$ 45,000.00	$ -	$ 45,000.00	$ 45,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ -**	**$ -**	**$ 45,000.00**	**$ -**	**$ 45,000.00**	**$ 45,000.00**	**$ -**	**0.00%**
132 RESERVE FUND SUB-TOTAL:		**$ -**	**$ -**	**$ 45,000.00**	**$ -**	**$ 45,000.00**	**$ 45,000.00**	**$ -**	**0.00%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

191 MISCELLANEOUS FINANCE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
		$ -	$ -	$ -	$ -				
PERSONNEL SUB-TOTAL:		$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11911-5174	Life Insurance	$ 823.80	$ 737.37	$ 802.00	$ 412.82	$ 850.00	$ 850.00	$ 48.00	5.99%
11911-5175	Health Insurance	$ 1,368,815.52	$ 1,379,514.86	$ 1,483,979.00	$ 629,316.85	$ 1,581,201.60	$ 1,581,201.60	$ 97,222.60	6.55%
11911-5176	OPEB	$ -	$ -	$ -	$ -			$ -	0.00%
11911-5177	Health Reimbursement Account	$ 2,742.20	$ 3,242.20	$ 2,000.00	$ 1,709.25	$ 2,000.00	$ 2,000.00	$ -	0.00%
11911-5178	Veteran Pensions	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -	0.00%
11911-5193	Retirement	$ 1,529,208.00	$ 1,644,545.00	$ 1,843,855.00	$ 1,843,855.00	$ 1,992,392.00	$ 1,992,392.00	$ 148,537.00	8.06%
11911-5194	Medicare	$ 121,119.21	$ 130,652.05	$ 138,860.00	$ 67,149.09	$ 148,580.20	$ 148,580.20	$ 9,720.20	7.00%
EXPENSES SUB-TOTAL:		$ 3,022,708.73	$ 3,158,691.48	$ 3,471,496.00	$ 2,542,443.01	$ 3,727,023.80	$ 3,727,023.80	$ 255,527.80	7.36%
191 MISCELLANEOUS FINANCE SUB-TOTAL:		$ 3,022,708.73	$ 3,158,691.48	$ 3,471,496.00	$ 2,542,443.01	$ 3,727,023.80	$ 3,727,023.80	$ 255,527.80	7.36%

192 MISCELLANEOUS FINANCE INSURANCE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
		$ -	$ -	$ -	$ -				
PERSONNEL SUB-TOTAL:		$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11922-5736	Workers Compensation	$ 53,506.81	$ 43,246.89	$ 65,001.00	$ 15,177.40	$ 70,000.00	$ 70,000.00	$ 4,999.00	7.69%
11922-5737	Unemployment Compensation	$ 17,749.74	$ 7,671.90	$ 13,250.00	$ 17,027.43	$ 15,000.00	$ 15,000.00	$ 1,750.00	13.21%
11922-5742	Package Insurance	$ 205,141.91	$ 223,009.39	$ 274,066.00	$ 219,306.29	$ 325,000.00	$ 325,000.00	$ 50,934.00	18.58%
11922-5743	Public Officials Bond	$ 980.00	$ 1,105.00	$ 1,043.00	$ 188.00	$ 1,100.00	$ 1,100.00	$ 57.00	5.47%
11922-5744	Legal Liability Insurance	$ 9,315.56	$ 10,589.75	$ 28,863.00	$ 12,582.85	$ 30,000.00	$ 30,000.00	$ 1,137.00	3.94%
EXPENSES SUB-TOTAL:		$ 286,694.02	$ 285,622.93	$ 382,223.00	$ 264,281.97	$ 441,100.00	$ 441,100.00	$ 58,877.00	15.40%
192 MISCELLANEOUS FINANCE INSURANCE SUB-TOTAL		$ 286,694.02	$ 285,622.93	$ 382,223.00	$ 264,281.97	$ 441,100.00	$ 441,100.00	$ 58,877.00	15.40%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

193 MISCELLANEOUS FINANCE MISC EXPENSE					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11931-5110	Management Transfer Account	$ -	$ -	$ 90,000.00	$ -	$ 147,800.00	$ 147,800.00	$ 57,800.00	64.22%
PERSONNEL SUB-TOTAL:		**$ -**	**$ -**	**$ 90,000.00**	**$ -**	**$ 147,800.00**	**$ 147,800.00**	**$ 57,800.00**	**64.22%**
11932-5270	Leases	$ 6,126.33	$ 9,353.69	$ 10,479.00	$ 3,667.25	$ 10,479.00	$ 10,479.00	$ -	0.00%
11932-5299	Other Expenses (Harpers Payroll FY20)	$ -	$ 17,641.00	$ -	$ 1,406.59	$ 9,850.00	$ 9,850.00	$ 9,850.00	0.00%
11932-5301	Medical Exams	$ 6,093.00	$ 11,793.00	$ 6,000.00	$ 2,745.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
11932-5302	Audit	$ 13,310.00	$ 13,585.00	$ 13,750.00	$ 13,700.86	$ 13,750.00	$ 13,750.00	$ -	0.00%
11932-5311	Other Consultants	$ 2,577.01	$ 3,022.56	$ 3,000.00	$ 230.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
11932-5340	Repair & Replace Office Equipment	$ 7,190.32	$ 3,440.84	$ 11,500.00	$ 3,534.81	$ 7,500.00	$ 7,500.00	$ (4,000.00)	-34.78%
11932-5342	Postage	$ 37,923.40	$ 34,242.10	$ 41,000.00	$ 21,428.88	$ 40,000.00	$ 40,000.00	$ (1,000.00)	-2.44%
11932-5421	Office Supplies	$ 51,746.37	$ 29,411.98	$ 25,000.00	$ 13,277.15	$ 25,000.00	$ 25,000.00	$ -	0.00%
11932-5511	Training	$ 3,550.01	$ 7,782.90	$ 6,000.00	$ 1,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 128,516.44**	**$ 130,273.07**	**$ 116,729.00**	**$ 60,990.54**	**$ 121,579.00**	**$ 121,579.00**	**$ 4,850.00**	**4.15%**
193 MISCELLANEOUS FINANCE MISC EXPENSE SUB-TOT		**$ 128,516.44**	**$ 130,273.07**	**$ 206,729.00**	**$ 60,990.54**	**$ 269,379.00**	**$ 269,379.00**	**$ 62,650.00**	**30.31%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

700 DEBT SERVICE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
17002-5910	Long Term Debt Principal	$ 908,864.50	$ 853,864.50	$ 1,043,776.00	$ 540,000.00	$ 1,014,012.00	$ 1,014,012.00	$ (29,764.00)	-2.85%
17002-5915	Long Term Debt Interest	$ 158,135.34	$ 129,377.50	$ 280,678.00	$ 146,678.83	$ 266,727.00	$ 266,727.00	$ (13,951.00)	-4.97%
17002-5916	Short Term Debt Interest	$ -	$ 73,740.00	$ 4,625.00	$ -			$ (4,625.00)	-100.00%
17002-5930	Debt Issue Expense	$ 3,212.50	$ (169.99)	$ 5,000.00	$ -	$ 5,000.00		$ (5,000.00)	-100.00%
EXPENSES SUB-TOTAL:		**$ 1,070,212.34**	**$ 1,056,812.01**	**$ 1,334,079.00**	**$ 686,678.83**	**$ 1,285,739.00**	**$ 1,280,739.00**	**$ (53,340.00)**	**-4.00%**
700 DEBT SERVICE SUB-TOTAL:		**$ 1,070,212.34**	**$ 1,056,812.01**	**$ 1,334,079.00**	**$ 686,678.83**	**$ 1,285,739.00**	**$ 1,280,739.00**	**$ (53,340.00)**	**-4.00%**

Veterans Office

Measurable Service Levels FY19 and proposed FY20

In FY'20 we continue to provide needs-based financial services to eligible Veterans/Surviving spouses. While the total population of Massachusetts Veterans continues to hold at 6%, there are statewide trends of increase in financial needs. Compared to other communities of similar population and per capita income in the Commonwealth., Ipswich has a higher than average number of cases and eligible applicants. The median age in Ipswich is six years older than other cities/towns within the State. The people on CH115 benefits are seniors with fixed income. It is especially difficult for them because of the increased cost of living and housing needs. The current caseload is 35 Veteran/surviving spouses receiving Chapter 115 benefits.

Narrative of significant budget changes (expenditures and revenues)

This office actively seeks out alternative methods of getting the Veterans/surviving spouse's benefits. We ensure they continue to receive the same level of benefit, but instead of Ch115, we look to transfer the responsibly to the Federal government by applying for VA pension, Service-Connected Disability or other benefits that might be available to them. We also have a SHINE Counselor look at their health insurance to see if there is a less expensive plan that would give them the appropriate coverage. In FY '19 for example, we got one person off Ch115 who was receiving $714 per month, but then we picked up a person who will receive $632. It is hard to predict, and just one net person change can have a significant impact on the budget. The number of cases is always going to fluctuate, and it is somewhat difficult to predict. I am hesitant to increase or decrease the budgeted amount because there is still more outreach that can be done.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

543 VETERANS Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
15432-5771	Cash Allocation	$ 126,871.41	$ 99,293.46	$ 127,000.00	$ 49,618.05	$ 127,000.00	$ 113,000.00	$ (14,000.00)	-11.02%
15432-5772	Veterans Medical	$ 136,514.68	$ 123,439.14	$ 141,000.00	$ 52,648.28	$ 141,000.00	$ 130,000.00	$ (11,000.00)	-7.80%
15432-5773	Veterans Supplies	$ 3,065.00	$ -	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -	0.00%
15432-5774	Veterans Fuel	$ 21,740.78	$ 20,780.90	$ 28,000.00	$ 9,956.94	$ 28,000.00	$ 28,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 288,191.87**	**$ 243,513.50**	**$ 300,000.00**	**$ 112,223.27**	**$ 300,000.00**	**$ 275,000.00**	**$ (25,000.00)**	**-8.33%**
543 VETERANS SUB-TOTAL:		**$ 288,191.87**	**$ 243,513.50**	**$ 300,000.00**	**$ 112,223.27**	**$ 300,000.00**	**$ 275,000.00**	**$ (25,000.00)**	**-8.33%**

Finance

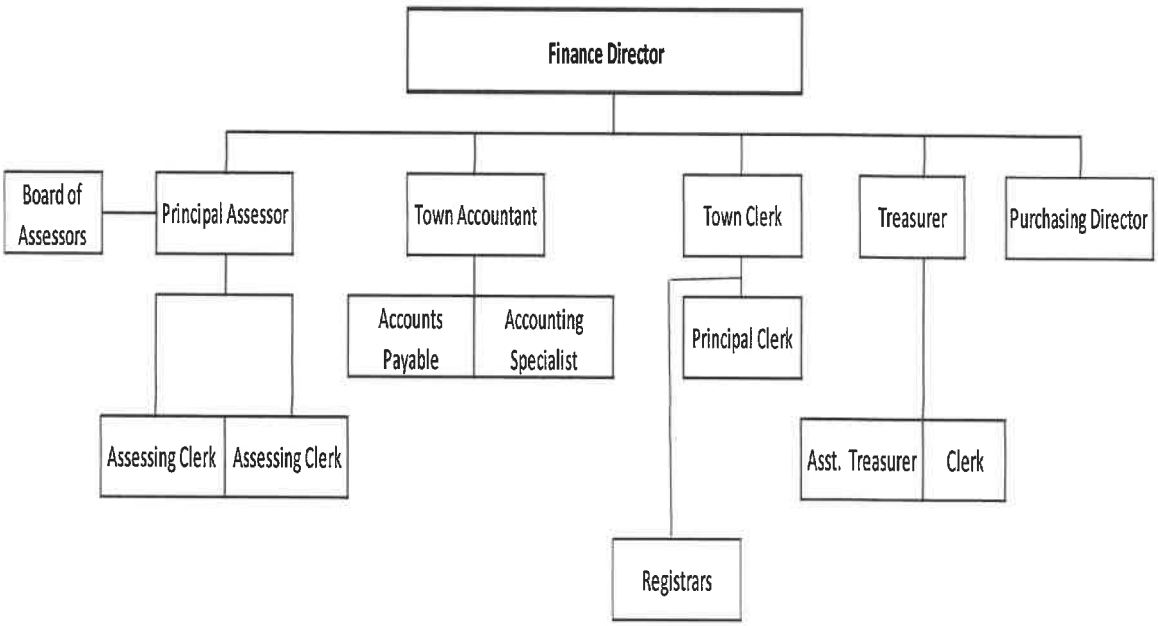
Finance Department

Finance Department Mission

The mission of the Finance Department is to provide timely, accurate, clear and complete financial information to the Town Manager, Select Board, Finance Committee, other town departments, and the constituents of the Town of Ipswich. The Finance Department protects the financial assets of the Town of Ipswich through the use of professional municipal financial practices, thereby preserving and improving the Town's financial integrity. The department consists of five offices that work closely with the Town Manager's office to prepare information needed to reach essential management decisions and formulate fiscal policies. The Finance Director is responsible for the management and supervision of the five finance offices, consisting of the Town Accountant, Treasurer/Collector, Assessors, Purchasing and Town Clerk. The Finance Director also assists in the operations of the Payroll and Benefits office.

The Finance Department seeks to accomplish its mission by working collaboratively with all Department Directors and Department Heads as well as the Select Board and Finance Committee. The Finance Department strives to offer superior customer service to the citizens of Ipswich.

Organizational Chart



Goals and Objectives

- Continue to support the Payroll & Benefits Office with the outsourcing of payroll to Harpers Payroll Service.
- Continue to track new growth and revenue growth opportunities.
- Continue to develop financial policies to improve financial procedures and expand internal controls to efficiently manage the Town's financial resources.
- Support and encourage staff development and advancement to offer Ipswich residents superb customer service. Foster the shared sense of teamwork in the Finance Department.
- Analyze and model anticipated debt service for upcoming capital projects. Update long term plan including funding sources.
- Submit the FY20 Town of Ipswich budget to the Government Finance Officers Association for a national budget award.
- Support the Town Manager's and Select Board's goal of financial transparency by monitoring OpenGov webpage and updating the stories page.

Accomplishments

- Outsourced payroll to Harpers Payroll Service for improved employee customer service and better control of our tax liability. Supported the successful consolidation of the School & Town Payroll and Benefits office, forming a town wide office that services all employees, from both the Town and School sides, as well as retirees.
- Implemented the OpenGov webpage with the Town and School expense and revenue information for the current fiscal year and the past 4 fiscal years. Created a story page to introduce the reports which introduced this financial transparency.
- Tested poll pads to accommodate record attendance at the May 2018 Annual Town Meeting with successful results.
- Created an OPEB funding policy and received support from the Select Board and Finance Committee which assisted in lowering the OPEB liability prior to the implementation of GASB 75.
- The FY18 audit was performed timely and was completed with no material weaknesses and no critical management comments.

See each individual department below for their Goals and Objectives, Accomplishments, Significant Budget Changes or Initiatives, Programs and Services, Performance Measures, Personnel Summary and FY20 Proposed Operating Budget

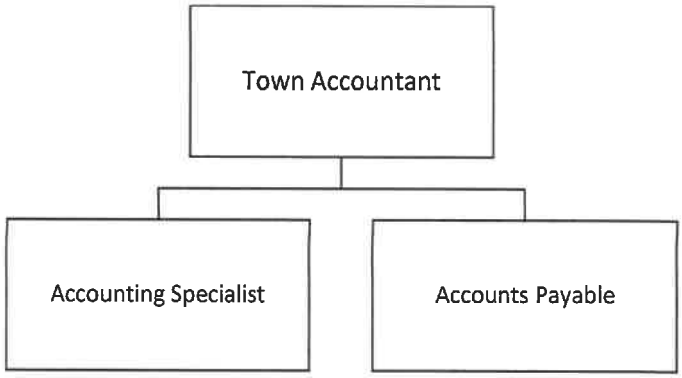
ACCOUNTING DEPARTMENT

Accounting Department

Accounting Department Mission

The office is responsible for processing invoices for vendor payments town and school, and preparing all 1099 forms in compliance with IRS regulations. This includes the posting and monitoring of town revenues and expenditures, especially the budget to actual ratios. The timely monthly reconciliations of cash and receivables confirms accuracy and quality outcomes. The Accounting department is responsible for maintenance of all financial records to ensure compliance with state, federal, and local laws. Also the monthly cash and receivables reconciliation are performed to operate within department annual appropriations.

Organizational Chart



Accounting Department

Goals and Objectives

- Continue to streamline processes within Accounting Department for vendors and maintenance
- Monitor financial activities within all Town Departments including multiple funds
- Provide financial and accounting information to outside auditing firm by August 5, 2019, in preparation for the annual audit of the Towns FY 2019 financial statements.
- Disseminate financial data in a timely, accurate, and comprehensive manner

Accomplishments

- Reconciliation of balance sheets across all funds and incorporate into DOR new free cash certification process
- Timely preparation of audit schedules and financial statements for early examination by Powers and Sullivan CPA, Town auditors
- Implemented new process for uploading W-9s to the Town's financial software

Accounting Department

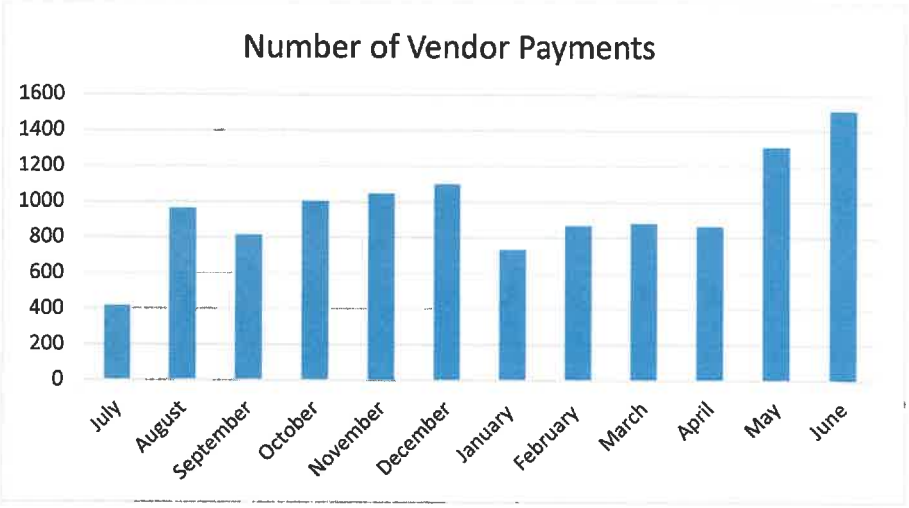
Significant Budget Changes or Initiatives

Accounting- No significant changes in the Accounting Department Budget

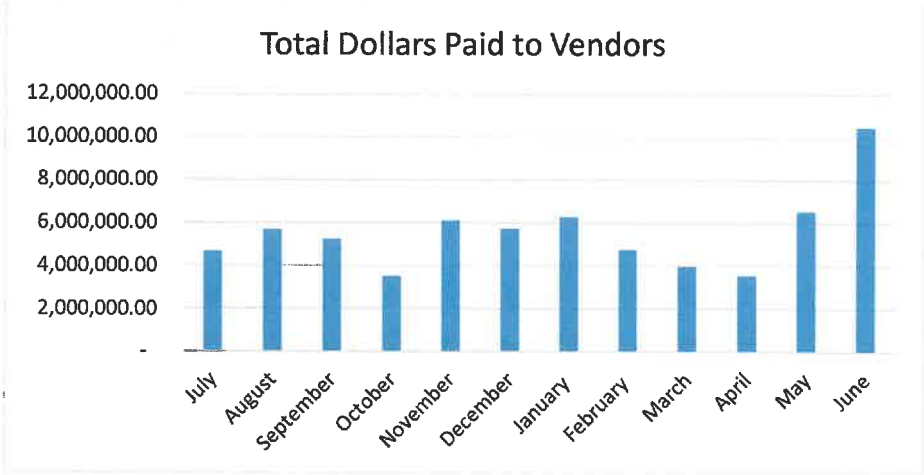
Programs and Services

Accounting Department

Performance Measures



This indicator includes checks for all Town departments including the Ipswich Public Schools and Ipswich Utilities Department. There is a large spike in invoices paid in May and June. This is due to the end of the fiscal year. Departments need to submit all Fiscal Year 2018 invoices to be paid by the end of June



This indicator shows the dollars spent by all Town departments including the Ipswich Public Schools and Ipswich Utilities Department.

The spike in June is due to year end bills .

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

134 ACCOUNTING Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11341-5112	Appointed Salary Finance Director	$ 97,900.02	$ 100,234.03	$ 104,015.00	$ 56,252.50	$ 105,583.00	$ 112,797.00	$ 8,782.00	8.44%
11341-5113	Appointed Salary Town Accountant	$ 73,431.74	$ 76,729.96	$ 78,264.00	$ 42,425.00	$ 79,441.00	$ 79,441.00	$ 1,177.00	1.50%
11341-5115	Permanent Wages	$ 42,620.84	$ 43,724.91	$ 83,625.00	$ 42,864.39	$ 86,699.00	$ 86,699.00	$ 3,074.00	3.68%
11341-5116	Permanent Part Time	$ 35,190.75	$ 24,543.73	$ -	$ -	$ -	$ -	$ -	0.00%
11341-5121	Temporary Part Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11341-5131	Overtime	$ 424.26	$ 191.23	$ 400.00	$ 112.61	$ 400.00	$ 400.00	$ -	0.00%
11341-5141	Differential & Incentive	$ 600.00	$ -	$ 600.00	$ -	$ -	$ -	$ (600.00)	-100.00%
PERSONNEL SUB-TOTAL:		**$ 250,167.61**	**$ 245,423.86**	**$ 266,904.00**	**$ 141,654.50**	**$ 272,123.00**	**$ 279,337.00**	**$ 12,433.00**	**4.66%**
11342-5422	Printed Forms	$ 926.44	$ 312.85	$ 800.00	$ 181.88	$ 400.00	$ 400.00	$ (400.00)	-50.00%
11342-5511	Training	$ 565.00	$ 349.00	$ 2,000.00	$ 30.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
11342-5711	Mileage	$ 743.47	$ 892.30	$ 975.00	$ 82.84	$ 900.00	$ 900.00	$ (75.00)	-7.69%
11342-5712	Meals & Lodging	$ 466.81	$ 2,057.05	$ 800.00	$ -	$ 900.00	$ 900.00	$ 100.00	12.50%
11342-5731	Association Dues	$ 715.00	$ 715.00	$ 750.00	$ 410.00	$ 750.00	$ 750.00	$ -	0.00%
11342-5732	Subscriptions	$ 439.00	$ 475.00	$ 500.00	$ 515.00	$ 550.00	$ 550.00	$ 50.00	10.00%
11342-5733	Conference Registration	$ 2,322.03	$ 1,945.00	$ 3,151.00	$ 120.00	$ 3,400.00	$ 3,400.00	$ 249.00	7.90%
EXPENSES SUB-TOTAL:		**$ 6,177.75**	**$ 6,746.20**	**$ 8,976.00**	**$ 1,339.72**	**$ 8,900.00**	**$ 8,900.00**	**$ (76.00)**	**-0.85%**
134 ACCOUNTING SUB-TOTAL:		**$ 256,345.36**	**$ 252,170.06**	**$ 275,880.00**	**$ 142,994.22**	**$ 281,023.00**	**$ 288,237.00**	**$ 12,357.00**	**4.48%**

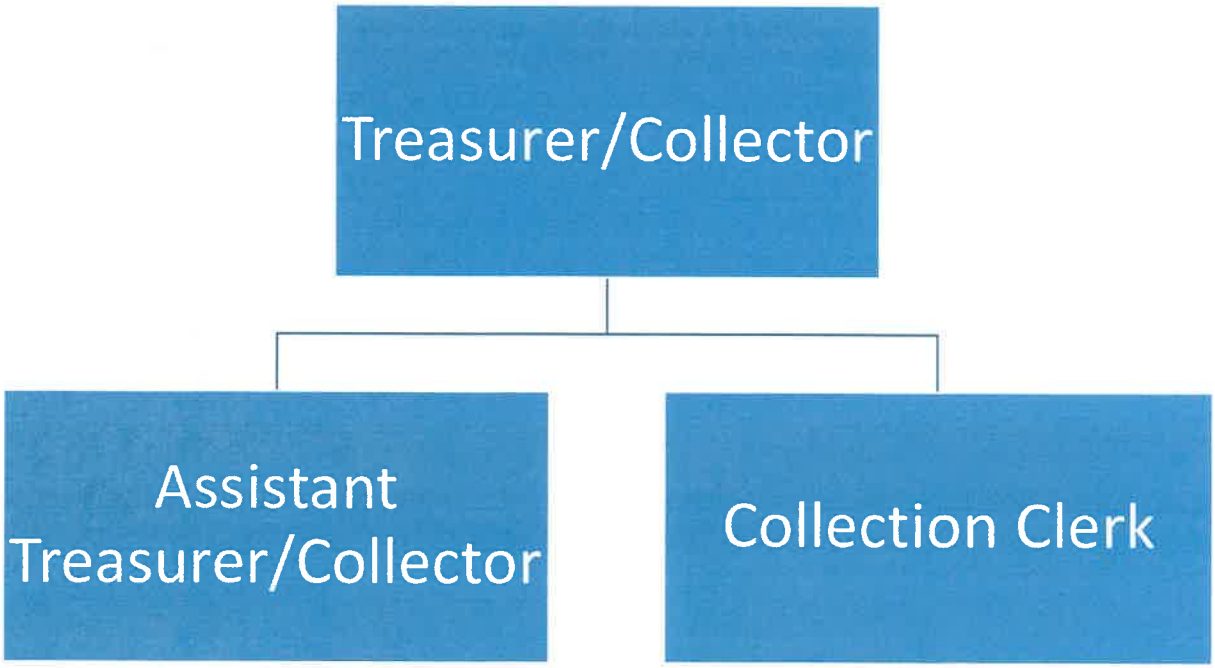
TREASURER/COLLECTOR DEPARTMENT

Treasurer/Collector Department

Treasurer/Collector Department Mission

The mission of the Treasurer/Collector's Office is to provide superior customer service and excellent cash management for the Town. The employees will adhere to the General Laws of Massachusetts and all other laws that relate to the office while performing their duties and responsibilities. The employees will be professional and will be held to the highest level of integrity.

Organizational Chart



Treasurer/Collector Department

Goals and Objectives

- Maintain strong financial stability by monitoring all revenues and expenditures, as well as aggressively collecting any outstanding receivables.
- Continue with our strong internal controls that includes monthly reconciliation of cash and receivables. Create a wire transfer policy to reduce the risk of fraud.
- Safeguard the Town's investments and ensure that the funds are invested in accordance with the Town's Investment Policy.
- Support and encourage staff development to better serve the public.
- Actively seek the most cost effective sources available when borrowing for capital projects authorized by Town Meeting.

Accomplishments

- Assistant Treasurer/Collector passed the Treasurer's Exam and is now a certified Massachusetts Municipal Assistant Treasurer.
- Treasurer/Collector served as president of the Massachusetts Collectors and Treasurers Association.
- Elected as Chairman of the Advisory Council and as Board Member of the Essex Regional Retirement System.
- Accurately and efficiently collected large and unexpected influx of real estate tax payments at the end of Calendar Year 2017, due to a sudden change in federal tax law.

Significant Budget Changes or Initiatives

The budget needs for the department are mostly unchanged from FY19, only minor cost increases.

Treasurer/Collector Department

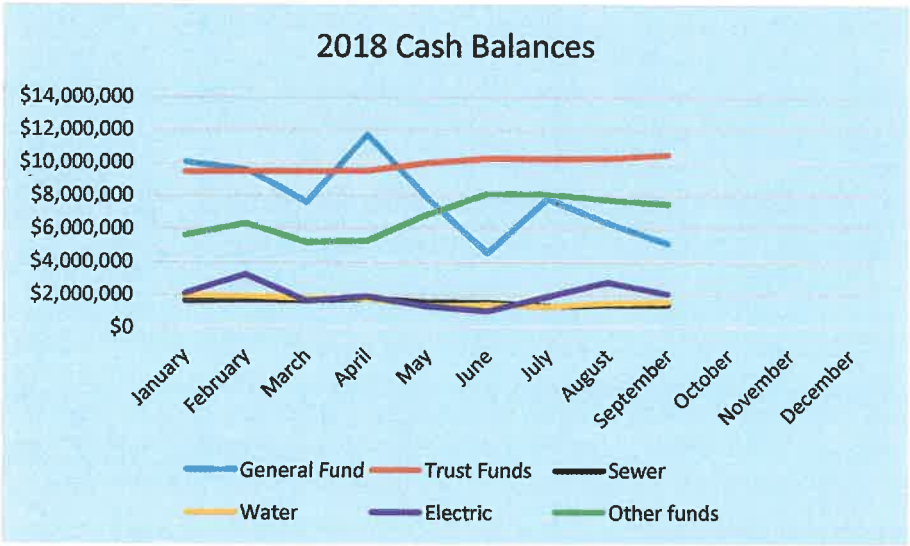
Programs and Services

- Cash Receipts and Disbursements
- Cash Reconciliation
- Accounts Receivable Reconciliation
- Manage Town Investments
- Manage Town Debt
- Real Estate Tax Collection
- Personal Property Tax Collection
- Motor Vehicle Excise Tax Collection
- Boat Excise Tax Collection
- Lockbox Payment Services
- Online Payment Services
- Municipal Lien Certificates
- Beach Sticker Sales
- Tax Title Processing
- Land Court Foreclosures
- Tax Title Custodian
- Public Record Requests

Treasurer/Collector Department

Performance Measures

This graph shows the number of Beach Stickers sold by the Treasurer/Collector's Office over the last five years. There has been a steady increase during this period of time.



This chart shows the cash balances by month for the General Fund, Trust Funds (including Stabilization funds), Sewer Funds, Water Funds, Electric Funds and all other funds. The General Fund peaks at each month when the quarterly tax bills are collected. The large drop in May and June in the General Fund is due to a majority of the debt payments being paid out.

Treasurer/Collector Department

Personnel Summary

Personnel Notes

Personnel Summary

Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	Change
138 Treasurer/Collector	1.00	1.00	1.00	0.00
Assistant Treasurer/Collector	1.00	1.00	1.00	0.00
Senior Clerk	1.00	1.00	1.00	0.00
138 Total Full Time Equivalents	**3.00**	**3.00**	**3.00**	**0.00**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

138 TREASURER/COLLECTOR									
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11381-5112	Appointed Salary Treasurer/Collector	$ 89,410.78	$ 91,636.83	$ 93,469.00	$ 47,810.25	$ 94,875.00	$ 94,875.00	$ 1,406.00	1.50%
11381-5113	Appointed Salary Asst. Treasurer/Collector	$ 54,571.44	$ 55,935.36	$ 59,000.00	$ 25,285.82	$ 59,888.00	$ 59,888.00	$ 888.00	1.51%
11381-5115	Permanent Wages	$ 45,949.06	$ 47,101.60	$ 48,044.00	$ 23,091.25	$ 49,481.00	$ 49,481.00	$ 1,437.00	2.99%
11381-5116	Permanent Part Time Parking Clerk	$ 2,008.76	$ 2,008.76	$ 2,500.00	$ 4,281.68	$ 2,500.00	$ 2,500.00	$ -	0.00%
11381-5131	Overtime	$ 282.94	$ 262.04	$ 450.00	$ 79.17	$ 450.00	$ 450.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 192,222.98**	**$ 196,944.59**	**$ 203,463.00**	**$ 100,548.17**	**$ 207,194.00**	**$ 207,194.00**	**$ 3,731.00**	**1.83%**
11382-5278	Other Rental	$ 348.00	$ 356.00	$ 365.00	$ 356.00	$ 380.00	$ 380.00	$ 15.00	4.11%
11382-5303	Legal - Deeds	$ 6,790.42	$ 6,130.32	$ 6,950.00	$ 1,985.36	$ 6,900.00	$ 6,900.00	$ (50.00)	-0.72%
11382-5304	Advertising	$ 327.60	$ 638.00	$ 565.00	$ 459.36	$ 600.00	$ 600.00	$ 35.00	6.19%
11382-5422	Printed Forms	$ 2,634.27	$ 2,404.05	$ 2,150.00	$ 1,666.00	$ 2,150.00	$ 2,150.00	$ -	0.00%
11382-5711	Mileage	$ 1,438.32	$ 1,389.88	$ 1,500.00	$ 462.28	$ 1,500.00	$ 1,500.00	$ -	0.00%
11382-5712	Meals & Lodging	$ 1,094.58	$ 1,832.70	$ 1,100.00	$ 1,037.72	$ 1,100.00	$ 1,100.00	$ -	0.00%
11382-5731	Association Dues	$ 190.00	$ 190.00	$ 190.00	$ 190.00	$ 190.00	$ 190.00	$ -	0.00%
11382-5732	Publications & Subscriptions	$ -	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
11382-5733	Conference Registration	$ 247.00	$ 294.00	$ 300.00	$ 160.00	$ 300.00	$ 300.00	$ -	0.00%
11382-5930	Debt Issue Expense	$ -	$ 2,379.28	$ -	$ -	$ -	$ -	$ -	0.00%
11382-5935	Cash Variance	$ (7.54)	$ (20.26)	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
11382-5936	Banking Fees	$ -	$ -	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 13,062.65**	**$ 15,793.97**	**$ 13,520.00**	**$ 6,516.72**	**$ 13,520.00**	**$ 13,520.00**	**$ -**	**0.00%**
138 TREASURER/COLLECTOR SUB-TOTAL:		**$ 205,285.63**	**$ 212,738.56**	**$ 216,983.00**	**$ 107,064.89**	**$ 220,714.00**	**$ 220,714.00**	**$ 3,731.00**	**1.72%**

Town Clerk's Office

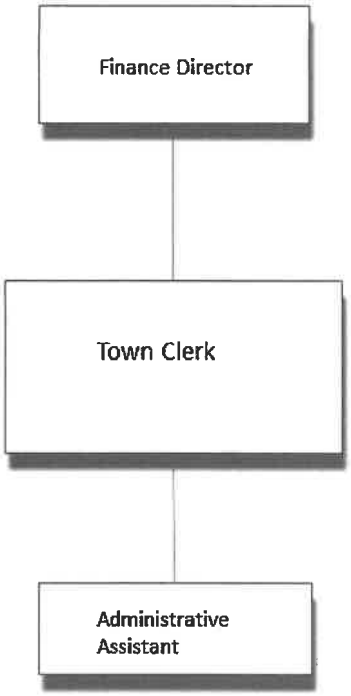
Town Clerk's Office

Town Clerk's Office Mission

The aim of the Town Clerk's Office is to provide the highest level of professional service to all in the application of the multitude of duties and responsibilities set out for it in Massachusetts General Law, Massachusetts Government, the By-laws of the Town, historic duties assigned by successive Select Boards and any new assignments set by contemporary leadership. The Clerk continuously advances "best practices" for Massachusetts Governments in all these areas including Vital Records, conduct of elections, licensing of marriages, businesses, shellfish, and dogs. Customers of the Office's services are provided with the most timely, complete, efficient and competent attention with emphasis on the highest levels of civility and respect to which all persons are entitled.

Town Clerk's Office

Organizational Chart



Town Clerk's Office

Goals and Objectives

- Establish on line dog registrations
- Improve meeting posting procedures
- Further automation of licensing

Accomplishments

- Successful Early Voting for the State Election where 2,967 voters cast their ballots during an eleven-day period including a Saturday from 9 AM to 1 PM
- Purchased Poll Pads (Electronic Voting Check in System) which were first used at the 2018 Annual Town Meeting where 1,500 people checked-in in less than one hour; Poll Pads were also used for the Special Town Meeting and for Early Voting for the State Primary Election
- Purchased new voting booths which has reduced the election set up time the night before the election and therefore reducing payroll costs; booths can easily be converted to comply with ADA requirements

Town Clerk's Office

Significant Budget Changes or Initiatives

Town Clerk

No significant changes in the Town Clerk's budget.

Elections & Town Meeting

No major changes except for the addition of a maintenance and warranty agreement for the Poll Pad electronic voting equipment purchased in FY '19.

Registrars

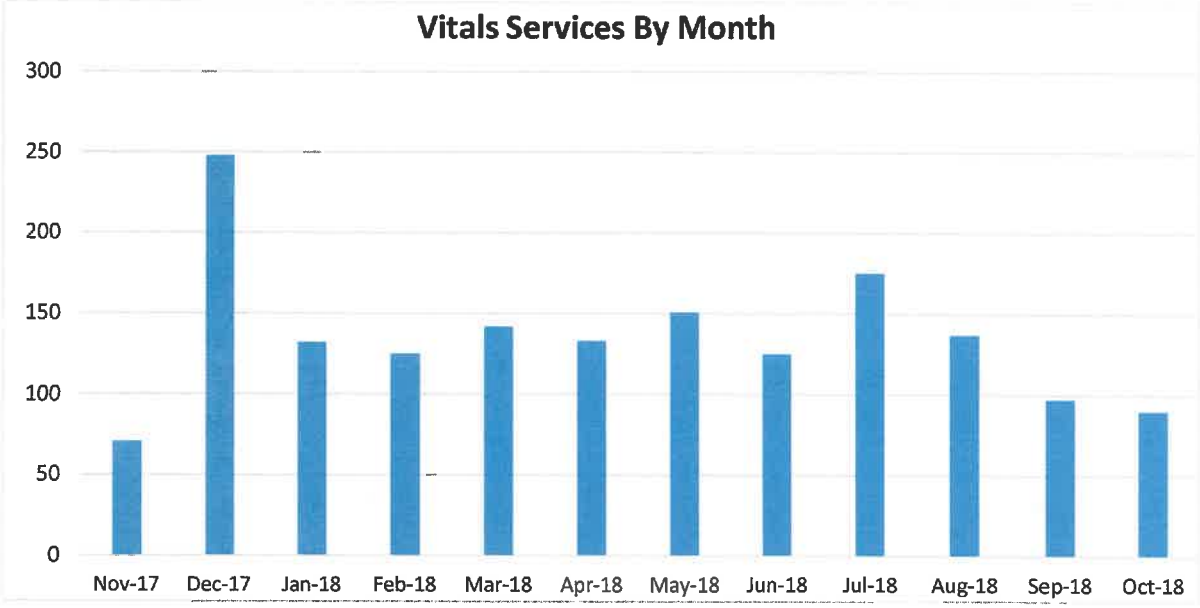
No changes in the Registrar budget.

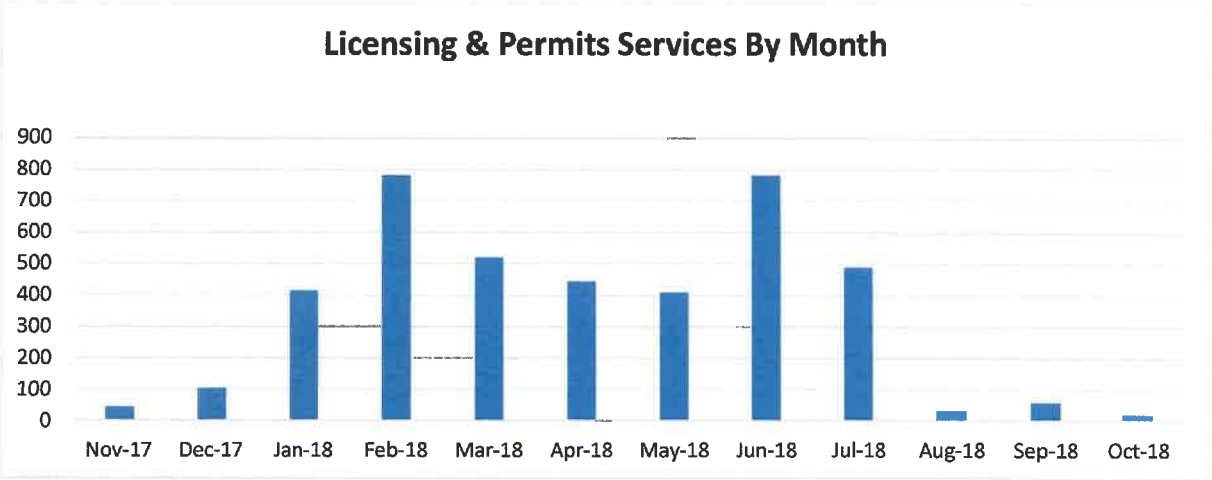
Town Clerk's Office

Programs and Services

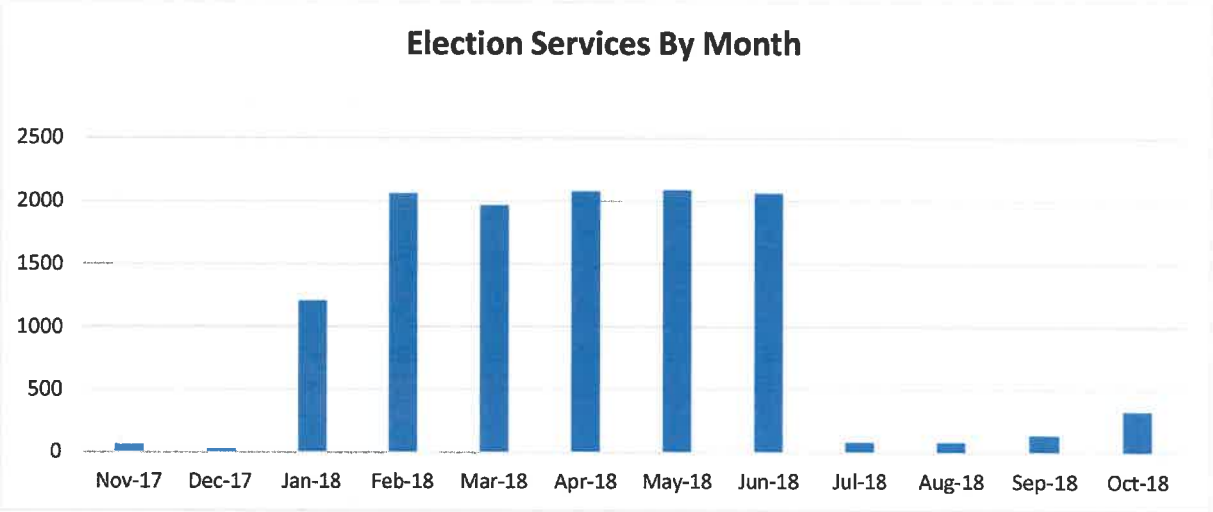
Town Clerk's Office

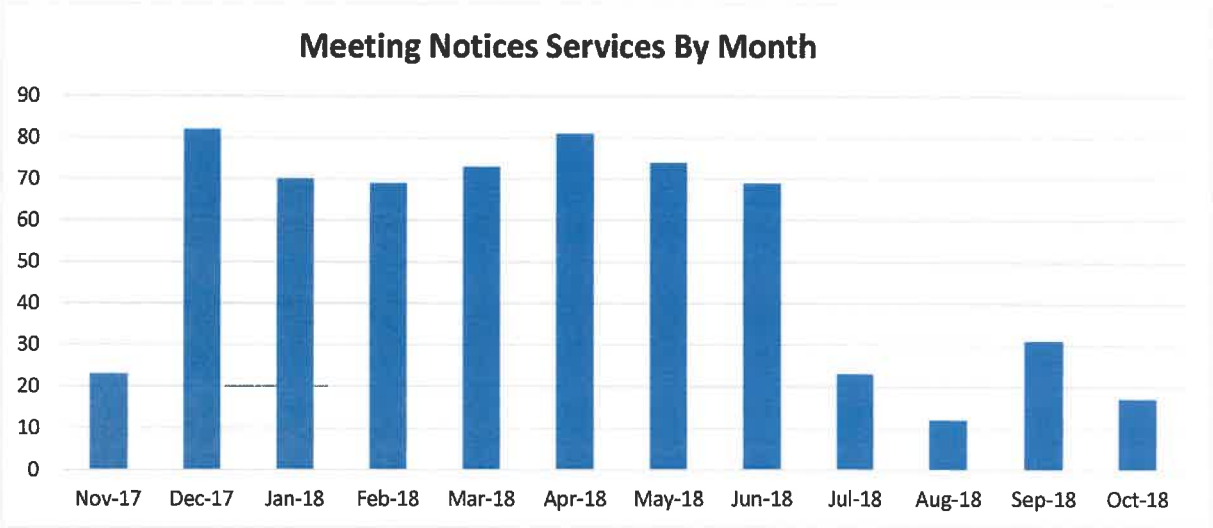
Performance Measures



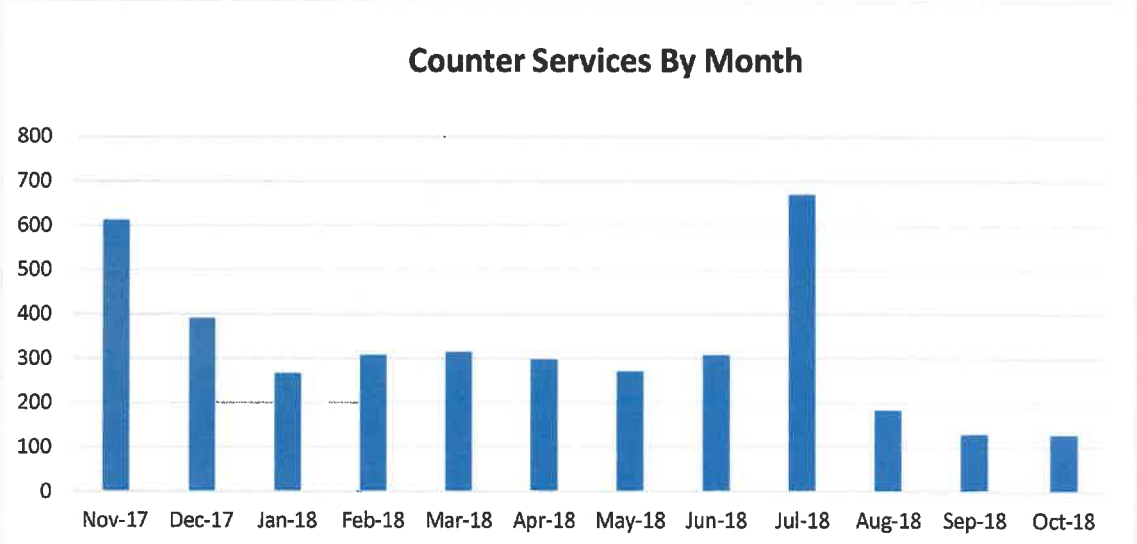


Town Clerk's Office





Town Clerk's Office



Town Clerk's Office

Personnel Summary

Town Clerk's Office				
Positions	FY2018 FTE	FY2019 FTE	FY2020 FTE	Change
Town Clerk				
Town Clerk	1.00	1.00	1.00	0.00%
Administrative Assistant	1.00	1.00	1.00	0.00%
Registrars				
Registrars (3)	0.5	0.5	0.5	0.00%

Personnel Notes

There are no significant changes for FY '20.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

161 TOWN CLERK					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11611-5112	Appointed Salary Town Clerk	$ 80,225.61	$ 82,231.24	$ 83,876.00	$ 41,230.82	$ 85,138.00	$ 85,138.00	$ 1,262.00	1.50%
11611-5115	Permanent Wages	$ 45,949.05	$ 43,611.16	$ 44,579.00	$ 20,143.87	$ 47,676.00	$ 47,676.00	$ 3,097.00	6.95%
11611-5131	Overtime	$ 3,827.29	$ 866.42	$ 3,674.00	$ 419.87	$ 3,674.00	$ 3,674.00	$ -	0.00%
11611-5141	Differential & Incentive	$ 600.00	$ -	$ 142.00	$ -	$ 142.00	$ 142.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 130,601.95**	**$ 126,708.82**	**$ 132,271.00**	**$ 61,794.56**	**$ 136,630.00**	**$ 136,630.00**	**$ 4,359.00**	**3.30%**
11612-5244	Maintenance Contracts	$ 600.00	$ 1,795.00	$ 2,295.00	$ 600.00	$ 2,295.00	$ 2,295.00	$ -	0.00%
11612-5306	Data Processing	$ 120.00	$ 1,392.86	$ 4,129.00	$ 1,315.00	$ 4,129.00	$ 4,129.00	$ -	0.00%
11612-5422	Printed Forms	$ 857.50	$ 665.50	$ 700.00	$ 632.96	$ 700.00	$ 700.00	$ -	0.00%
11612-5423	Special Printing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11612-5424	Office Supplies	$ 5,422.53	$ 6,952.25	$ 8,402.00	$ 5,091.90	$ 8,402.00	$ 8,402.00	$ -	0.00%
11612-5711	Mileage	$ 28.40	$ -	$ 246.00	$ -	$ 246.00	$ 246.00	$ -	0.00%
11612-5712	Meals & Lodging	$ 430.85	$ 643.99	$ 977.00	$ 51.00	$ 977.00	$ 977.00	$ -	0.00%
11612-5731	Association Dues	$ 305.00	$ 320.00	$ 365.00	$ 285.00	$ 365.00	$ 365.00	$ -	0.00%
11612-5733	Conference Registration	$ 350.00	$ 300.00	$ 350.00	$ 10.00	$ 350.00	$ 350.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 8,114.28**	**$ 12,069.60**	**$ 17,464.00**	**$ 7,985.86**	**$ 17,464.00**	**$ 17,464.00**	**$ -**	**0.00%**
161 TOWN CLERK SUB-TOTAL:		**$ 138,716.23**	**$ 138,778.42**	**$ 149,735.00**	**$ 69,780.42**	**$ 154,094.00**	**$ 154,094.00**	**$ 4,359.00**	**2.91%**

162 ELECTIONS AND REGISTRATIONS					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11621-5112	Appointed Salary	$ 900.00	$ 1,175.00	$ 900.00	$ 720.85	$ 900.00	$ 900.00	$ -	0.00%
11621-5116	Permanent Part Time	$ 450.00	$ 225.00	$ 650.00	$ -	$ 650.00	$ 650.00	$ -	0.00%
11621-5121	Temporary Part Time	$ 30,963.34	$ 8,607.08	$ 38,251.00	$ 19,063.78	$ 38,251.00	$ 38,251.00	$ -	0.00%
11621-5123	Other Pay	$ 12,775.49	$ 5,377.59	$ 11,790.00	$ 6,831.40	$ 11,790.00	$ 11,790.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 45,088.83**	**$ 15,384.67**	**$ 51,591.00**	**$ 26,616.03**	**$ 51,591.00**	**$ 51,591.00**	**$ -**	**0.00%**
11622-5255	Repairs & Maintenance	$ 1,350.00	$ 1,350.00	$ 1,350.00	$ -	$ 2,650.00	$ 2,650.00	$ 1,300.00	96.30%
11622-5311	Other Consultants	$ 3,002.18	$ 1,203.60	$ 6,000.00	$ 2,606.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
11622-5342	Postage	$ 2,428.39	$ 2,546.00	$ 2,964.00	$ 12.90	$ 2,964.00	$ 2,964.00	$ -	0.00%
11622-5422	Printed Forms	$ 593.00	$ 277.50	$ 650.00	$ -	$ 650.00	$ 650.00	$ -	0.00%
11622-5423	Special Printing	$ 5,315.25	$ 6,024.08	$ 6,464.00	$ -	$ 6,464.00	$ 6,464.00	$ -	0.00%
11622-5424	Office Supplies	$ 787.70	$ 4,211.47	$ 1,650.00	$ (344.91)	$ 1,650.00	$ 1,650.00	$ -	0.00%
11622-5712	Meals & Lodging	$ 60.00	$ 10.00	$ 120.00	$ 130.00	$ 120.00	$ 120.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 13,536.52**	**$ 15,622.65**	**$ 19,198.00**	**$ 2,403.99**	**$ 20,498.00**	**$ 20,498.00**	**$ 1,300.00**	**6.77%**
11623-5815	Equipment (5 Poll Pads - Mngmnt Trnsfr)	$ -	$ -	$ -	$ 7,950.00	$ -	$ -	$ -	0.00%
CAPITAL SUB-TOTAL:		**$ -**	**$ -**	**$ -**	**$ 7,950.00**	**$ -**	**$ -**	**$ -**	**0.00%**
162 ELECTIONS AND REGISTRATIONS SUB-TOTAL:		**$ 58,625.35**	**$ 31,007.32**	**$ 70,789.00**	**$ 36,970.02**	**$ 72,089.00**	**$ 72,089.00**	**$ 1,300.00**	**1.84%**

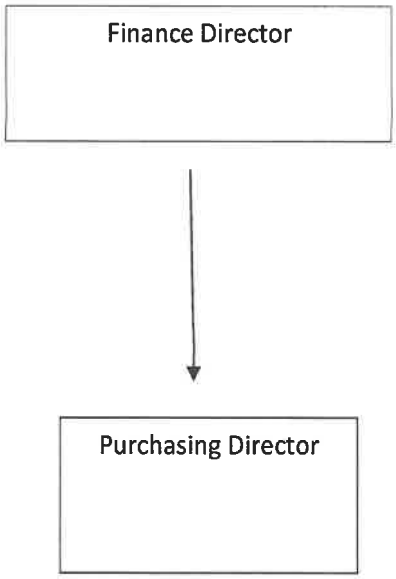
PURCHASING DEPARTMENT

Purchasing Department

Purchasing Department
Mission Statement

The Purchasing Department provides professional and efficient services to Town of Ipswich Departmental staff colleagues and citizens in procurement, insurance claims, risk management and assist Town Departments in grant writing. The Department guides municipal compliance with Massachusetts General Law concerning procurement, contract regulations and insurance claims/risk management.

Organizational Chart



Purchasing Department

Goals and Objectives

- Continue to work with the School Department on developing new collaborative agreements.
- Promote municipal collaboration with surrounding communities for cost savings.
- Develop evaluation tools for contract performance in the Public Works, Utilities and Facilities.
- Increase use and participation in the new COMBUYS state contract electronic system.
- Implement targeted reduction in Town General Liability losses based on analysis of past claims.
- Promote capacity building for town departments to receive grant funding.
- Continue to use best practices for snow operations with DPW to prevent GL/Prop loss.

Accomplishments

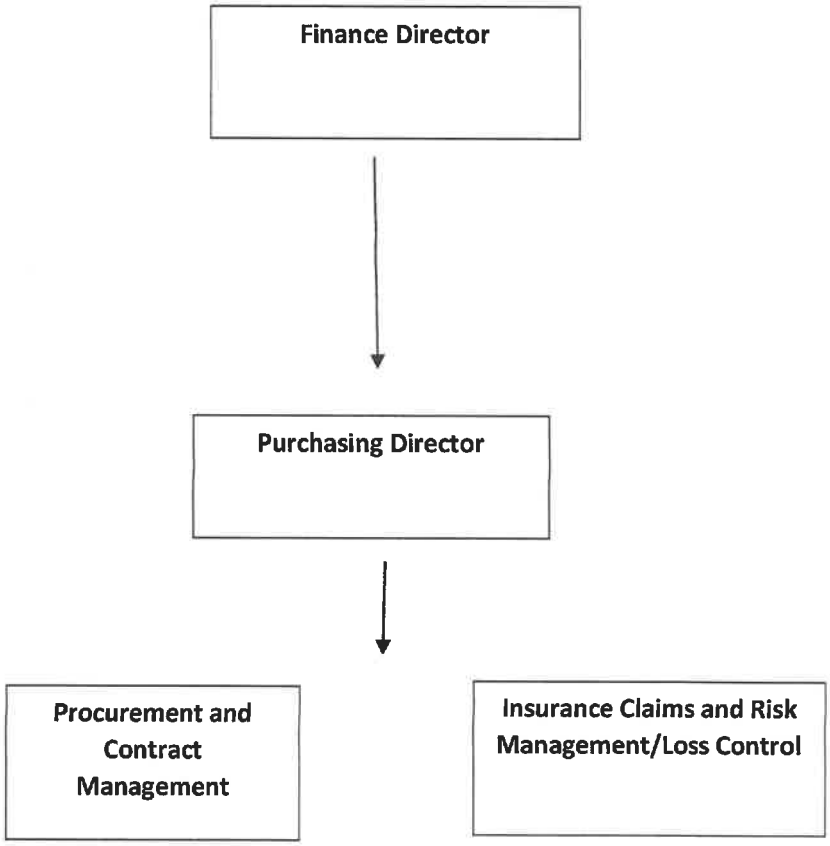
- The Purchasing Office provides a shared municipal and Schools property disposition bid each year to sell off unused or surplus property.
- Participate in the yearly Boxford Salt Cooperative Bid for the Department of Public Works.
- Organizes a document shred day each year for comprehensive records management program. The shred day is a free service open to the public each year.
- Worked with the Facilities Director to initiate evaluations for capital projects.
- Rewrote the Town Purchasing Manual to encourage the use of State Contracts by streamlining the procurement process.
- Wrote MIIA Safety Grant to gain funding for work place safety equipment in the Department of Public Works and Facilities based on past claims.
- Created the logic model for the Switch Skate Board grant application which was approved for funding. Wrote MIIA Grant for DPW and Facilities safety equipment and supplies.
- Updated the Terms and Conditions document for the snow plow contractors to better clarify property liability to improve loss control.

Purchasing Department

Significant Budget Changes or Initiatives

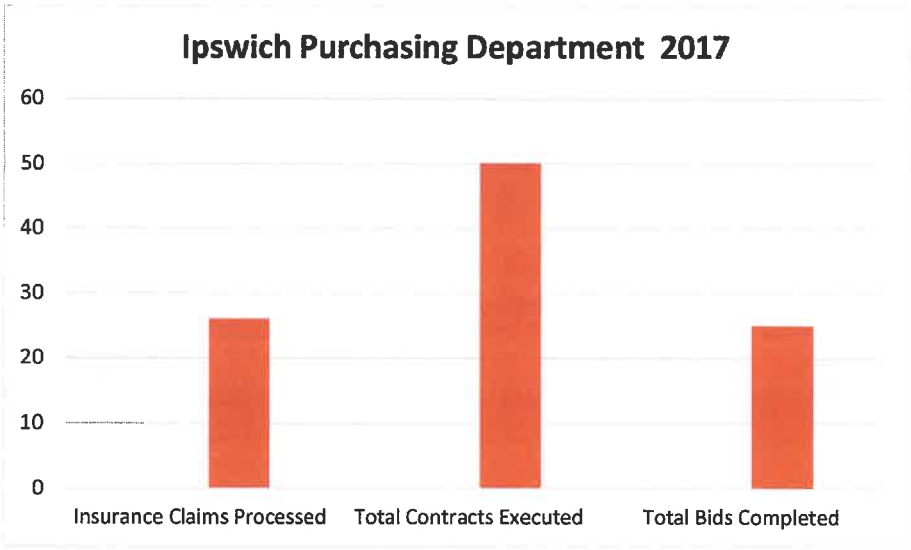
The Purchasing Department is seeking some minor additional funding for travel related to trainings and professional meetings. A small increase in funding is requested for grant writing training.

Programs and Services

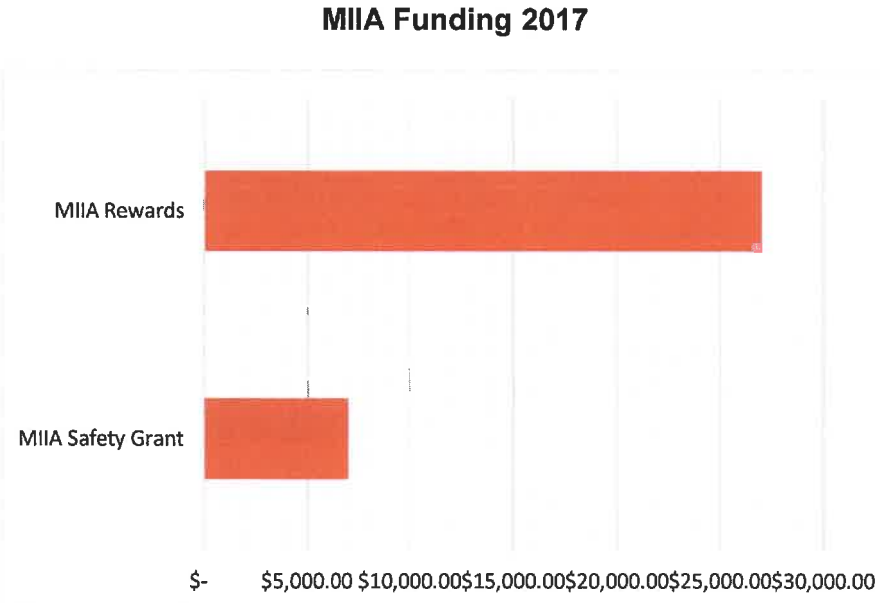


Purchasing Department

Performance Measures



This indicator tracks the work output of the Purchasing Office during the calendar year.



This indicator shows the amount of money the Town receives for insurance loss control and safety programs.

Purchasing Department

Personnel Summary

The Purchasing Department consists of one employee, the Purchasing Director who handles all municipal bids for Town procurement and manages insurance claims for General Liability. The Purchasing Office also assists departments with grant writing when requested.

Town of Ipswich

Town Manager Recommended Budget

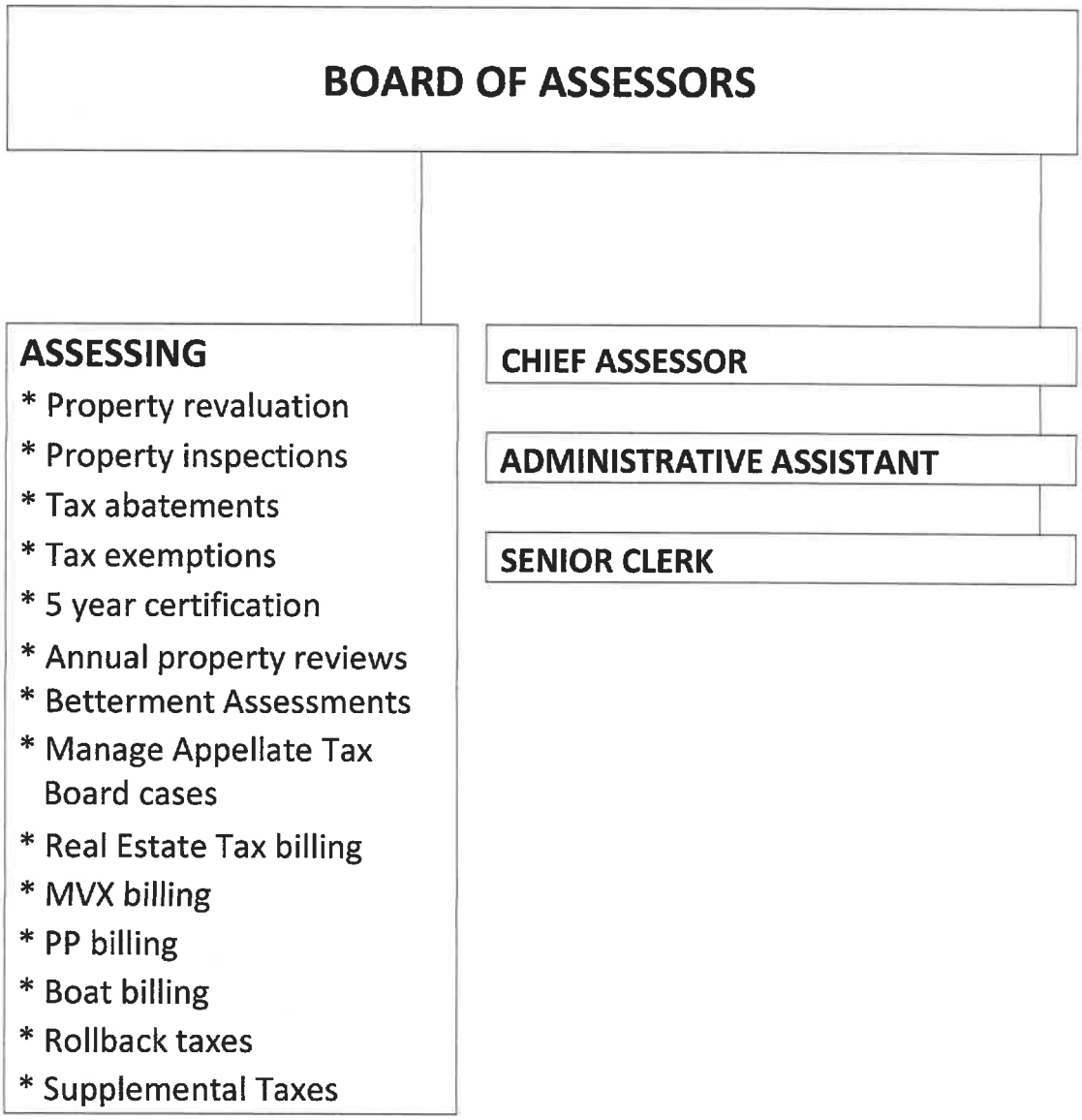
FY20 Operating Budget

136 PURCHASING & RISK MANAGEMENT Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11361-5115	Permanent Wages Purchasing Director	$ 54,410.05	$ 55,765.56	$ 56,880.00	$ 29,727.50	$ 57,736.00	$ 57,736.00	$ 856.00	1.50%
PERSONNEL SUB-TOTAL:		**$ 54,410.05**	**$ 55,765.56**	**$ 56,880.00**	**$ 29,727.50**	**$ 57,736.00**	**$ 57,736.00**	**$ 856.00**	**1.50%**
11362-5304	Advertising	$ 906.10	$ 529.54	$ 900.00	$ 175.45	$ 900.00	$ 900.00	$ -	0.00%
11362-5422	Printed Forms	$ 86.20	$ 38.00	$ 100.00	$ -	$ 50.00	$ 50.00	$ (50.00)	-50.00%
11362-5423	Special Printing	$ 865.00	$ 965.00	$ 1,000.00	$ 386.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
11362-5511	Training	$ 475.00	$ -	$ 200.00	$ -	$ 250.00	$ 250.00	$ 50.00	25.00%
11362-5711	Mileage	$ 118.00	$ -	$ 200.00	$ -	$ 250.00	$ 250.00	$ 50.00	25.00%
11362-5712	Meals & Lodging	$ 35.72	$ -	$ 50.00	$ -	$ 100.00	$ 100.00	$ 50.00	100.00%
11362-5731	Association Dues	$ 50.00	$ 50.00	$ 125.00	$ 50.00	$ 100.00	$ 100.00	$ (25.00)	-20.00%
11362-5733	Conference Registration	$ -	$ -	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 2,536.02**	**$ 1,582.54**	**$ 2,675.00**	**$ 611.45**	**$ 2,750.00**	**$ 2,750.00**	**$ 75.00**	**2.80%**
136 PURCHASING & RISK MANAGEMENT SUB-TOTAL:		**$ 56,946.07**	**$ 57,348.10**	**$ 59,555.00**	**$ 30,338.95**	**$ 60,486.00**	**$ 60,486.00**	**$ 931.00**	**1.56%**

ASSESSING DEPARTMENT

ASSESSING DEPARTMENT MISSION

It is the mission of the Assessing Department to continue to be responsible for administering all of the Massachusetts General Laws relating to valuation and taxation in a fair and equitable manner throughout the community. As well as, deliver excellent services to the community in the most fiscally responsible manner.



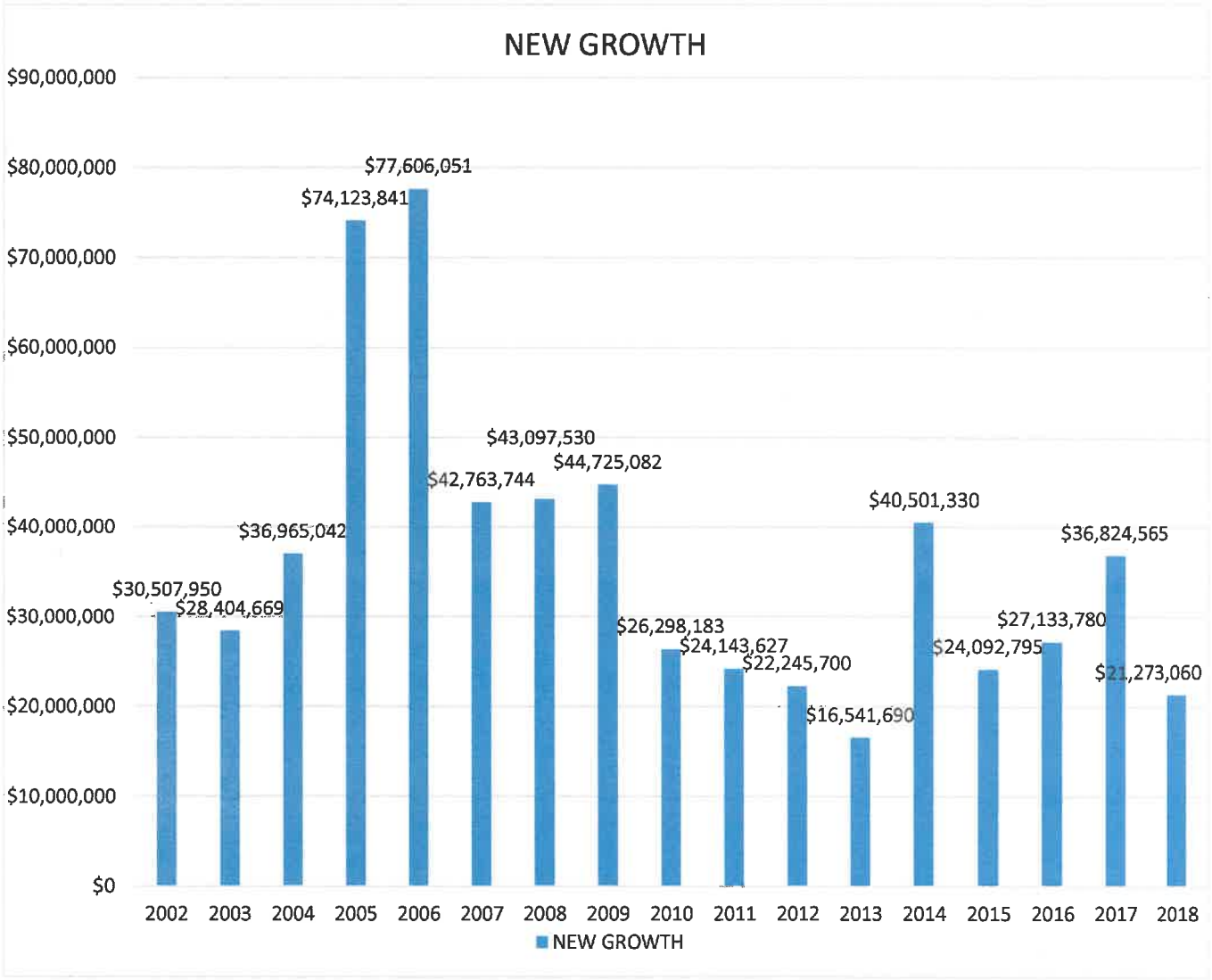
Assessing Department

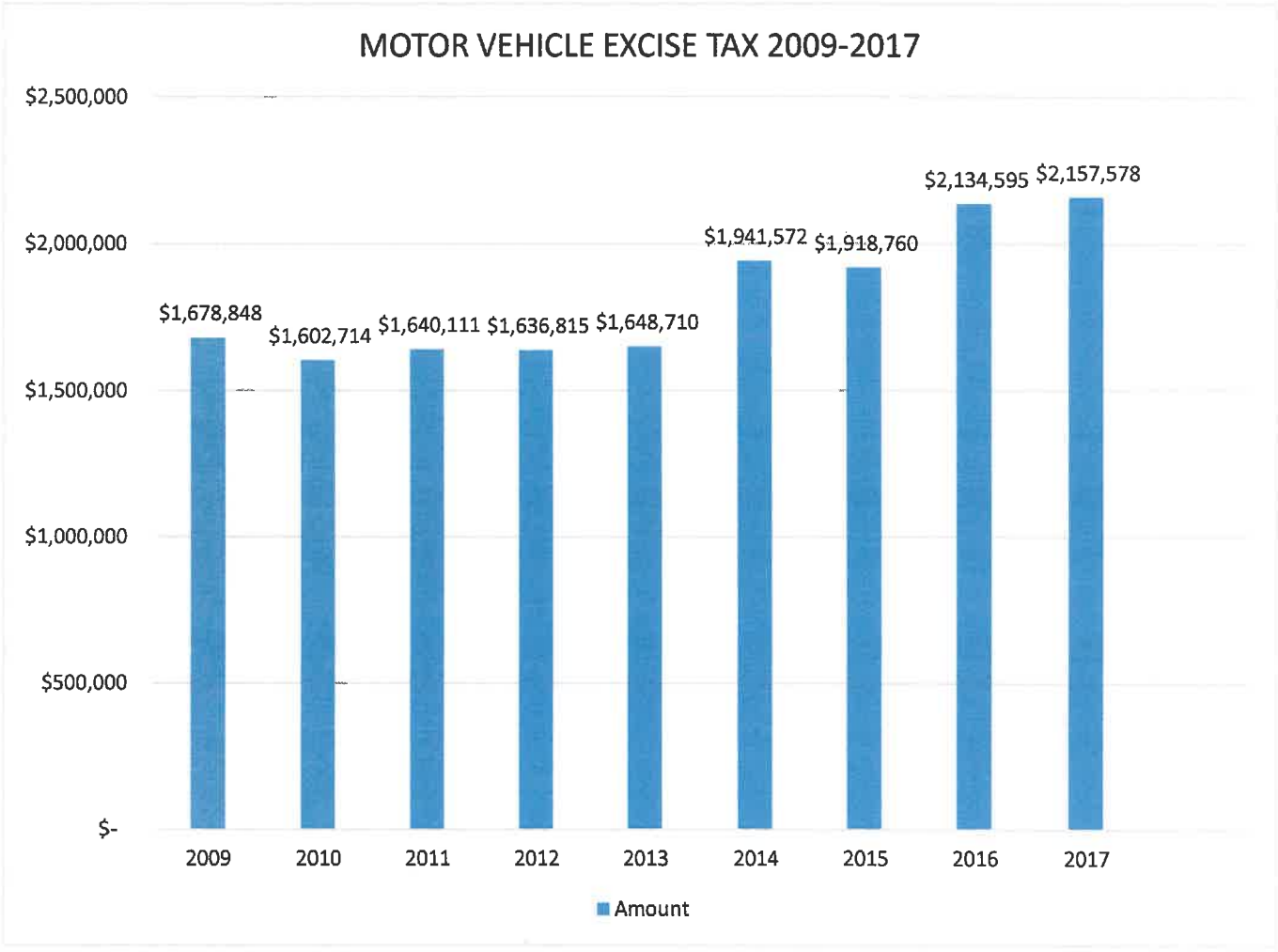
Goals and Objectives

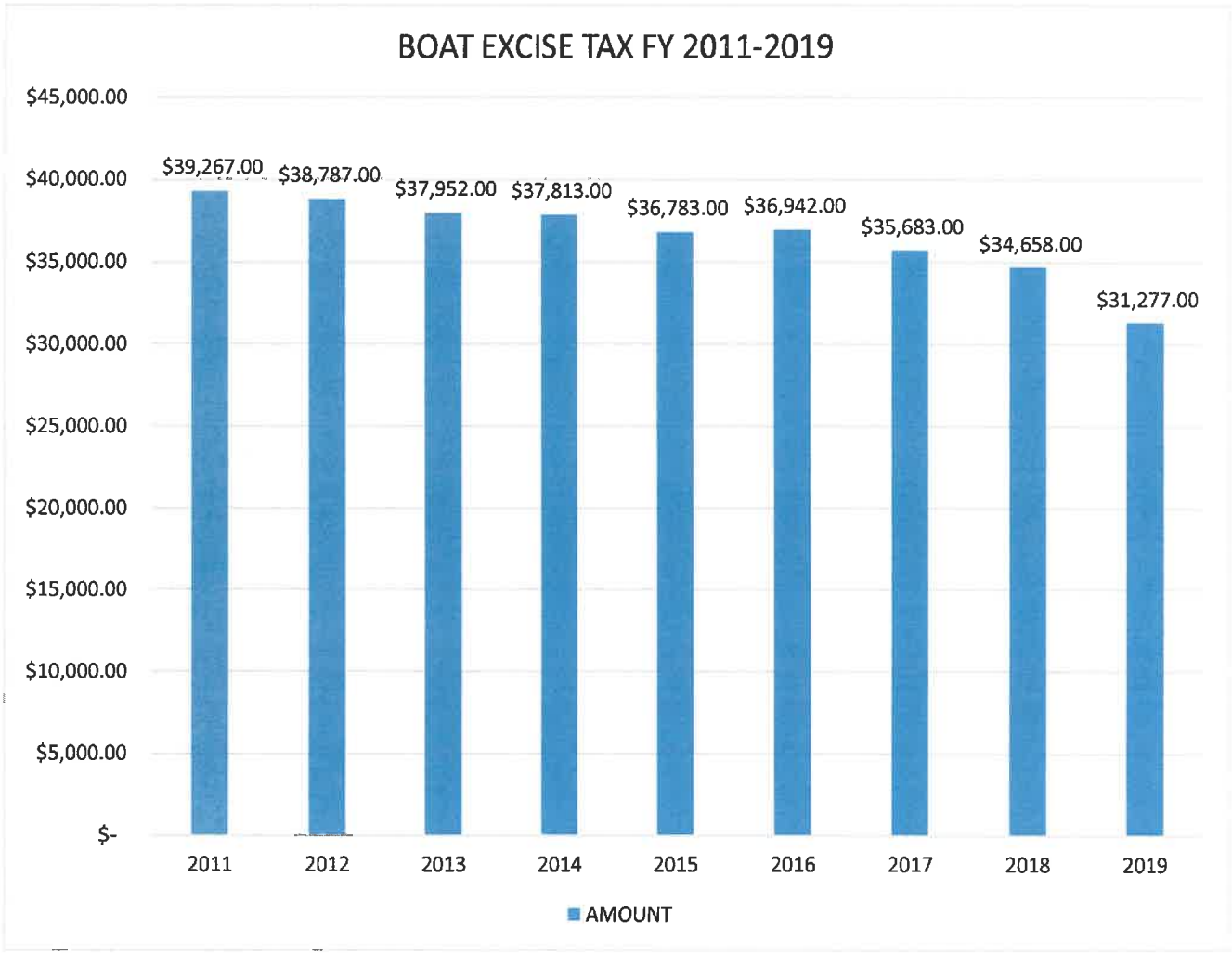
- Establish the full fair market value of all properties in the Town.
- Set a timely tax rate.
- Reach out to our Seniors about tax relief exemptions.
- Keep up with continuing education.
- Provide the best possible customer service.
- Continue to conserve and go as green as possible.

Accomplishments

- One of the earliest tax rate set for FY 2018
- Additional Senior Exemptions granted
- Transitioned two new staff members
- Generated Real Estate, Personal Property, Motor Vehicle and Boat Bills in a timely manner


NEW GROWTH
$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
$30,507,950
$28,404,669
$36,965,042
$74,123,841
$77,606,051
$42,763,744
$43,097,530
$44,725,082
$26,298,183
$24,143,627
$22,245,700
$16,541,690
$40,501,330
$24,092,795
$27,133,780
$36,824,565
$21,273,060
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
NEW GROWTH


MOTOR VEHICLE EXCISE TAX 2009-2017
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
$1,678,848
$1,602,714
$1,640,111
$1,636,815
$1,648,710
$1,941,572
$1,918,760
$2,134,595
$2,157,578
2009
2010
2011
2012
2013
2014
2015
2016
2017
Amount


BOAT EXCISE TAX FY 2011-2019
$45,000.00
$40,000.00
$35,000.00
$30,000.00
$25,000.00
$20,000.00
$15,000.00
$10,000.00
$5,000.00
$-
$39,267.00
$38,787.00
$37,952.00
$37,813.00
$36,783.00
$36,942.00
$35,683.00
$34,658.00
$31,277.00
2011
2012
2013
2014
2015
2016
2017
2018
2019
AMOUNT

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

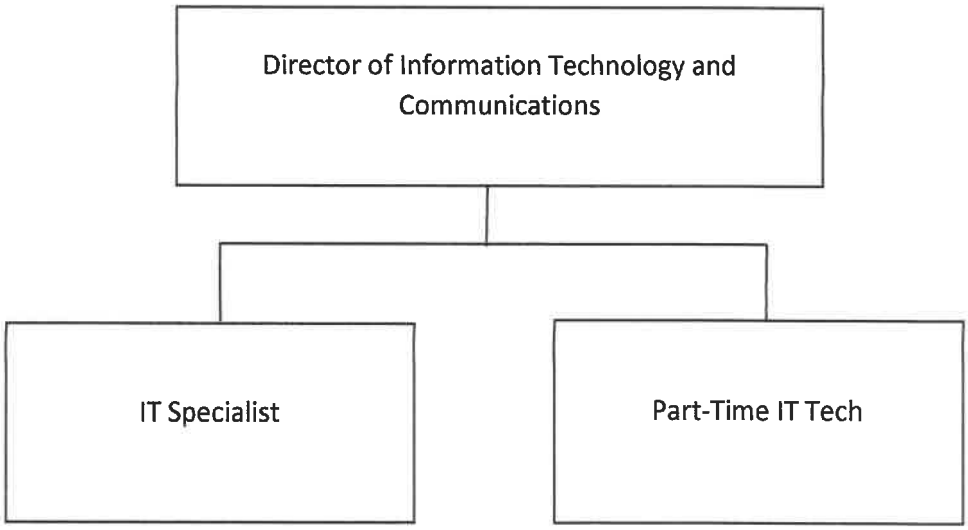
137 ASSESSING Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11371-5112	Appointed Salary Chief Assessor	$ 95,090.12	$ 97,467.24	$ 99,417.00	$ 47,796.50	$ 100,913.00	$ 100,913.00	$ 1,496.00	1.50%
11371-5115	Permanent Wages	$ 71,965.02	$ 87,759.33	$ 69,649.00	$ 36,763.24	$ 72,548.00	$ 72,548.00	$ 2,899.00	4.16%
11371-5116	Permanent Part Time Assessors	$ 27,961.12	$ 30,503.04	$ 30,503.00	$ 15,251.52	$ 30,503.00	$ 30,503.00	$ -	0.00%
11371-5141	Differential & Incentive	$ 1,600.00	$ -	$ -					
PERSONNEL SUB-TOTAL:		**$ 196,616.26**	**$ 215,729.61**	**$ 199,569.00**	**$ 99,811.26**	**$ 203,964.00**	**$ 203,964.00**	**$ 4,395.00**	**2.20%**
11372-5244	Maintenance Contracts	$ 9,900.00	$ 10,350.00	$ 10,750.00	$ 10,750.00	$ 10,750.00	$ 10,750.00	$ -	0.00%
11372-5311	Other Consultants	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 4,600.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
11372-5315	Outside Consultants	$ 21,550.00	$ 18,000.00	$ 18,000.00	$ 8,050.00	$ 18,000.00	$ 18,000.00	$ -	0.00%
11372-5340	Repair & Replace Office Equipment	$ 249.99	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11372-5422	Printed Forms	$ 455.94	$ -	$ 250.00		$ 250.00	$ 250.00	$ -	0.00%
11372-5711	Mileage	$ 310.04	$ 329.52	$ 450.00	$ 82.02	$ 450.00	$ 450.00	$ -	0.00%
11372-5712	Meals & Lodging	$ 180.00	$ 622.80	$ 2,000.00	$ 175.00	$ 2,180.00	$ 2,180.00	$ 180.00	9.00%
11372-5731	Association Dues	$ 435.00	$ 455.00	$ 435.00	$ 520.00	$ 505.00	$ 505.00	$ 70.00	16.09%
11372-5732	Publications & Subscriptions	$ 245.70	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 38,326.67**	**$ 34,757.32**	**$ 36,885.00**	**$ 24,177.02**	**$ 37,135.00**	**$ 37,135.00**	**$ 250.00**	**0.68%**
137 ASSESSING SUB-TOTAL:		**$ 234,942.93**	**$ 250,486.93**	**$ 236,454.00**	**$ 123,988.28**	**$ 241,099.00**	**$ 241,099.00**	**$ 4,645.00**	**1.96%**

Information Technology

Information Technology Department Mission

The mission of the Information Technology Department is to provide strategic direction on technology issues and to lead technology innovation initiatives, while responsibly managing the Town of Ipswich's technology systems and maintaining the highest level of reliable service to the community. The department consists of an office in Town Hall with an IT Director, IT Specialist and a Part-Time IT Tech. The IT Specialist spends two days a week located at the Utilities Office.

Organizational Chart



Goals and Objectives

- Improve on cyber security practices, training, and procedures.
- Improve inter departmental communications by utilizing Office 365 Teams and SharePoint applications.
- Continue timely computer replacement based on capital plan.
- Upgrade virtual hosts and machines to latest release.

Accomplishments

- Provided MUNIS Dashboard training to users and setup access to key users. This provides a modern window like interface to our ERP system.
- Currently working on in-house email migration to Office 365 cloud-based solution.
- Our first cyber security audit is planned for the later part of this fiscal year.

Significant Budget Changes or Initiatives

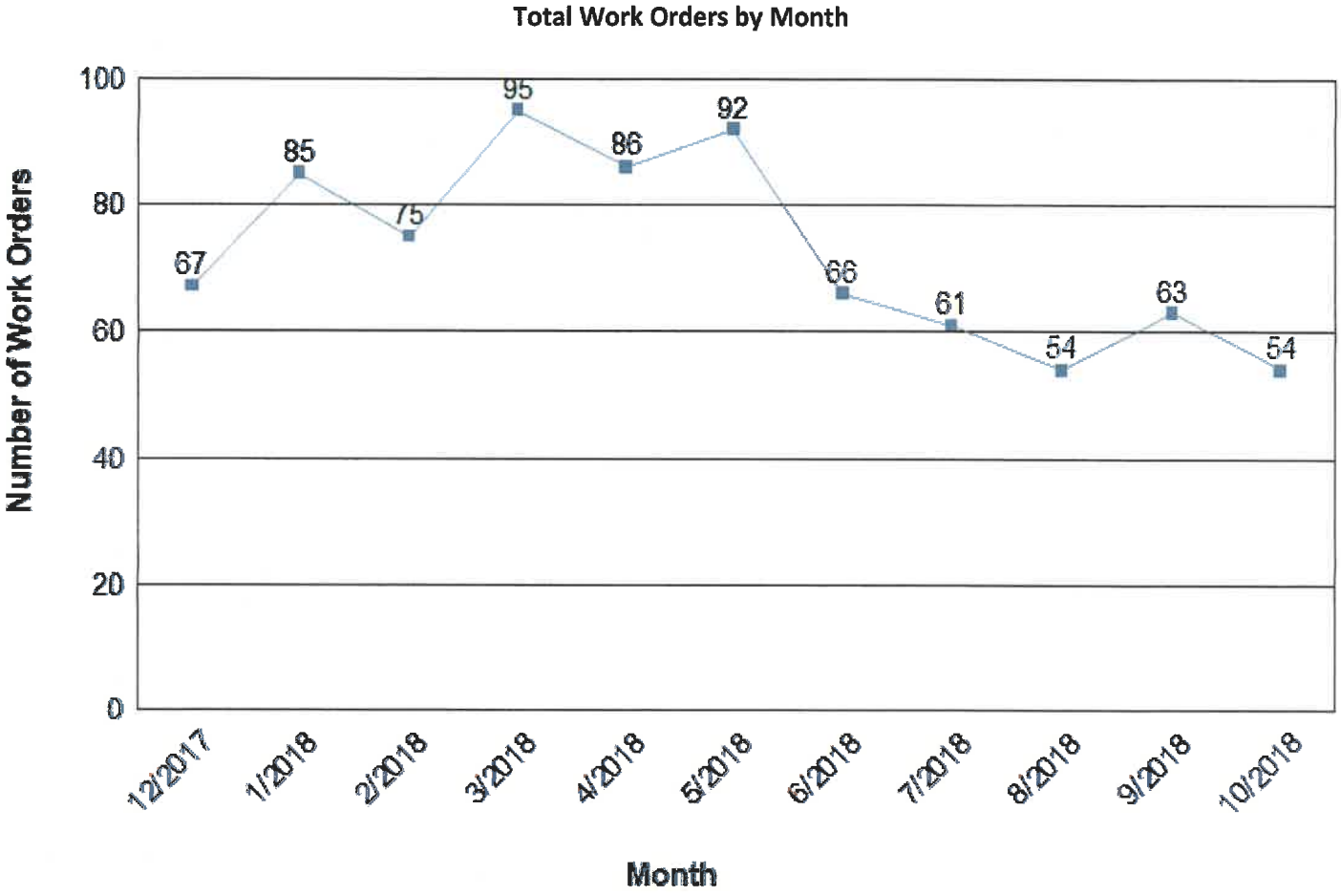
Most of the increase is due to the inclusion of Office 365 cloud email services that was approved in FY18 and implemented in FY19.

Programs and Services

Director of Information Technology and Communications

- **MUNIS ERP SYSTEM** - User Management for (Town, Schools, Utilities), Support, Training, and Contract Renewal.
- **Network and Communications** - (Fiber Wide Area, Local Area, WIFI) networks for (11) sites.
- **Business Class Internet** - (11) sites.
- **Anti-Virus/Malware Protection** - Perimeter and End-Point protection.
- **Town Email** - Email Collaboration System, Email Archiving, Email Backups, and Email Anti-Spam for (3) domains.
- **On-Site Virtual Hosting** - Includes Primary/Secondary Domain Servers, Document Management Server, Work Order/Asset Management Server, Email Server, Email Archive Server, Real Estate CAMA Server, Intranet Server, and IT Services Server.
- **GIS Services** - Parcel Updates, License Management, File Server, WebGIS Services, and Desktop Clients.
- **Town Websites** – Development, Training, and Support for Public Internet and Private Intranet web sites.
- **File Storage** – Multiple NAS and iSCSi Servers spread over (3 sites).
- **Printer and Copier** - General support and setups.
- **Desktop PC's and Applications** - Desktop PC hardware and software maintenance and support for (11) sites.
- **IP Telephony** - Phone Data communications with limited System and handset support.
- **Other** - Supervisory, Training, Budgeting, Purchasing, Contract Renewals, Policies, Procedures, Help Desk/Technical Support, "Evaluation, Testing, Development, and Upgrades to all Services".

Performance Measures



Personnel Summary

INFORMATION TECHNOLOGY DEPARTMENT				
Personnel Summary				
Position	**FY2017 FTE**	**FY2018 FTE**	**FY2019 FTE**	**Change**
Director of Information Technology	1.00	1.00	1.00	-
IT Specialist	1.00	1.00	1.00	-
IT Tech	0.40	0.40	0.40	-
				-
Total Full-Time Equivalents	2.40	2.40	2.40	

Personnel Notes

Beginning in FY19 the IT Manager transferred to the Utilities department as Integration Specialist and was replaced by an IT Specialist. The IT Specialist spends 2 days a week at the Utilities office and three days a week at Town Hall. All positions are partially funded by the Utilities department.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

154 INFORMATION TECHNOLOGY Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11541-5112	Appointed Salary MIS/DP Director	$ 84,113.17	$ 68,763.40	$ 80,326.00	$ 51,559.75	$ 81,535.00	$ 81,535.00	$ 1,209.00	1.51%
11541-5113	Appointed Salary IT Specialist	$ 13,888.86	$ 46,029.88	$ 22,334.00	$ 8,361.88	$ 32,990.00	$ 32,990.00	$ 10,656.00	47.71%
11541-5121	Part Time	$ 14,419.18	$ 15,597.00	$ 16,772.00	$ 9,464.60	$ 17,078.00	$ 17,078.00	$ 306.00	1.82%
PERSONNEL SUB-TOTAL:		**$ 112,421.21**	**$ 130,390.28**	**$ 119,432.00**	**$ 69,386.23**	**$ 131,603.00**	**$ 131,603.00**	**$ 12,171.00**	**10.19%**
11542-5244	Maintenance Contracts	$ 65,174.72	$ 71,800.00	$ 71,786.00	$ 56,495.88	$ 83,701.00	$ 83,701.00	$ 11,915.00	16.60%
11542-5262	Computer Supplies	$ 921.40	$ 996.54	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
11542-5263	Hardware Equipment	$ 3,954.66	$ 11,068.08	$ 2,000.00	$ 663.04	$ 2,000.00	$ 2,000.00	$ -	0.00%
11542-5264	Computer Software	$ 3,800.70	$ 3,239.34	$ 2,000.00	$ 793.98	$ 2,000.00	$ 2,000.00	$ -	0.00%
11542-5265	Internet Services	$ 9,685.04	$ 11,434.36	$ 13,642.00	$ 10,327.43	$ 13,136.00	$ 13,136.00	$ (506.00)	-3.71%
11542-5310	Consultant	$ 16,957.80	$ 13,735.28	$ 8,400.00	$ -	$ 8,400.00	$ 8,400.00	$ -	0.00%
11542-5511	Training	$ 2,393.00	$ 700.00	$ 2,250.00	$ -	$ 2,250.00	$ 2,250.00	$ -	0.00%
11542-5711	Mileage	$ 61.92	$ 26.08	$ 100.00	$ 23.88	$ 100.00	$ 100.00	$ -	0.00%
11542-5712	Meals & Lodging	$ -	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
11542-5731	Association Dues	$ -	$ -	$ -		$ 100.00	$ 100.00	$ 100.00	0.00%
11542-5732	Publications & Subscriptions	$ 159.60	$ 332.74	$ 400.00	$ 31.45	$ 400.00	$ 400.00	$ -	0.00%
11542-5733	Conference Registration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
11542-5745	Other Insurance Premium	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,487.20	$ 2,000.00	$ 2,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 105,108.84**	**$ 115,332.42**	**$ 103,778.00**	**$ 69,822.86**	**$ 115,287.00**	**$ 115,287.00**	**$ 11,509.00**	**11.09%**
154 INFORMATION TECHNOLOGY SUB-TOTAL:		**$ 217,530.05**	**$ 245,722.70**	**$ 223,210.00**	**$ 139,209.09**	**$ 246,890.00**	**$ 246,890.00**	**$ 23,680.00**	**10.61%**

Planning

TOWN OF IPSWICH

IPSWICH, MASSACHUSETTS 01938

Department of Planning & Development

Fiscal Year 2020 Operating Budget Submittal
Program Statement

January 2018

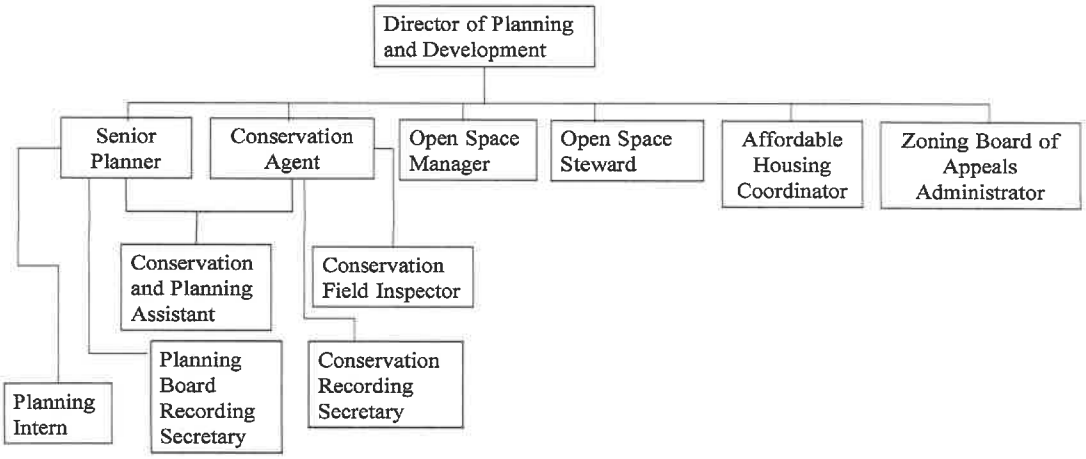
Department of Planning & Development

Mission Statement

The mission of the Department of Planning & Development is to guide the development and conservation of land and resources in the Town of Ipswich, through the regulatory process, the development and implementation of long-range plans, and by undertaking planning, zoning, housing, economic development, historic preservation, environmental, and open space initiatives. In doing so, the Department strives to provide community-based, equitable, sustainable, resilient, and historically sensitive guidance for the Town's future, where housing, recreation and economic opportunities are enhanced, the natural environment and historic resources are protected and promoted, and transportation mobility is sought.

The Department seeks to accomplish its mission by working collaboratively with the boards and commissions within its directorate: Planning Board, Conservation Commission, Historical Commission, Zoning Board of Appeals, Housing Partnership, Affordable Housing Trust Fund Board, Open Space Committee, Agricultural Commission, Design Review Board, and the Architectural Preservation District Commission.

Organizational Chart



Goals and Objectives (FY '20)

- Complete Phase I of the Community Development Plan (CDP) Update, and achieve substantial completion of Phase II.
- Update the 2013 Open Space and Recreation Plan, submit to the Commonwealth for approval, and present approved plan to 2020 Annual Town Meeting.
- Facilitate the approval and construction of 100,000 square feet industrial office/manufacturing/ distribution space, resulting in an investment of 30^+ million and the creation of 80^+ jobs.
- Further sustainability efforts by obtaining third round of CZM coastal resiliency funding for bank stabilization improvements along Ipswich River in town center, and by completing the Municipal Vulnerability Preparedness plan.
- Work with housing advocates to establish a Community Land Trust that will facilitate the creation of for-sale housing by removing land cost from the cost of ownership or rental.

Accomplishments (FY '18 through October of FY '19)

- Worked with Select Board and buyer of 100^+ acre Chapter 61 property on Linebrook Road to achieve development agreement that will permanently protect 70^+ acres of open space, watershed, and north side of Turkey Hill; minimize impact of development on Linebrook Road scenic corridor; create two price-discounted single-family homes; and secure $\$500{,}000^+$ for affordable housing purposes.
- Since start of FY18, obtained over $140,000 in grant funds for the following projects: Phase 2 of Ipswich River Coastal Resilience/Bank Stabilization ($66,000); Municipal Vulnerability Preparedness ($15,000); Ipswich Mills Dam Removal Feasibility Study ($25,000); "Complete Streets" planning ($35,000).
- Initiated design of Downtown Riverwalk extension, obtained capital funding for its construction from the Select Board and the May 2018 annual town meeting, secured environmental approvals, bid the project in August, and selected contractor in September, who began project construction in October.
- Obtained town meeting approval for broadening application of zoning provisions related to infill accessory apartments and residential mixed uses, thus expanding housing opportunities for low-to-moderate income households townwide, while fostering investment in the central business district.
- Completed Hammatt Street Parking Lot study with assistance from the Metropolitan Area Planning Council (MAPC) and obtained survey of property boundaries to further the goal of reconfiguring and improving the function and appearance of the Hammatt Street public/private parking lot.

Significant Requested Budget Changes or Initiatives

Planning Division Budget

Request: Create a 15 hour per week part-time clerical position to provide administrative services for the Planning Division.

Justification: The Planning Office receives 7 hours per week of administrative assistance from the Planning & Conservation Assistant. While this is helpful, there remain significant clerical functions that cannot be accomplished in that period of time. The majority of this burden is currently absorbed by the Senior Planner.

Creating a 15 hour per week clerical position would provide the Planning Division with an additional eight hours of administrative assistance per week. This non-benefited position would perform administrative work related to the various boards staffed by the Planning Office, as well as assist the Senior Planner and Planning Director with administrative responsibilities associated with grants and other special projects. Additional administrative support would improve office organization and record keeping, and allow the Senior Planner and Planning Director to devote more time to planning and economic development initiatives.

Conservation Division Budget

Request: Increase Conservation & Planning Assistant hours from 28 to 35, and convert position to Conservation Assistant, with all 35 hours dedicated to the Conservation Division.

Justification: Since June of 2014, the Conservation Division has been receiving historically high numbers of permit applications. In addition, since 2016 the relative complexity of individual projects has intensified, and the number of enforcement actions and requests has Certificates of Compliance has risen sharply, resulting in a 35% increase in actionable items for the Conservation Commission. This significant increase in workload has challenged the capability of the staff to meet the strict timelines set by the Wetlands Protection Act for responding to permit applications.

To better meet these responsibilities, the Department requests consideration for increasing the part-time Conservation & Planning Assistant to a full-time position, and devoting all 35 hours to the operation of the Conservation Division. If this cannot be accommodated in the FY20 budget, the Department requests instead that the additional seven hours for the Conservation & Planning Assistant be applied to the Planning Division, while maintaining the current 21 hours in support of the Commission.

Open Space Program Budget

Request: Reduce overall spending from the Open Space, Recreation and Water Supply Protection Fund, as described below.

Justification: The Open Space, Recreation and Water Supply Protection Fund (OSRWSP) funds the Open Space Program. To better reflect recent expenditures, fund the increasing stewardship and management costs for Town-owned open space properties, and account for the $30,000 loss in annual revenue to the OSRWSP (the last of the New England Biolabs' TIF payments was received in FY19), the Department is proposing to do the following:

- **Reduce the budget for acquisition costs from $13,500 to $4,000, while increasing the budget for stewardship projects from $2,700 to $5,000.** The reduced acquisition budget will support continued efforts to acquire/protect new properties while responding to need for fiscal prudence in light of upcoming reduced revenues for the OSRWSP. Applying $2,300 of the $9,500 budget reduction for acquisition will allow the Town to better address the stewardship needs of properties that are entering their second decade of Town ownership, to ensure they are adequately maintained for recreational use and conservation values.
- **Transfer the Open Space Steward's benefits to the benefits account used for most employees.** We have made this request in the past, and given the upcoming significant loss of revenue, the need is greater than ever. Making this change will make up for a substantial portion of the NEB revenue loss.

Historical Commission Budget

Request: Increase Historical Commission budget by $1,400, from $2,400 to $3,800, and use majority of funds to: (1) develop, fabricate, and install one historic interpretive sign, at estimated cost of $2,000; (2) fund temporary, part-time person to organize and digitally archive Historical Commission records and historic house covenants, at estimated cost of $1,000 (65 hours $15 per hour); and (3) use $500 in FY20 for printing of additional walking tour brochures.

Justification: Two years ago the Commission established a goal to create and install one historic interpretive sign per year. Since that time they have developed three interpretive signs, two at the former town hall on South Main, and one at the South Green. Future signs under consideration include one at the Riverwalk Extension about the Choate Bridge and one about the historic "Pole Alley" neighborhood.

Another Commission goal is to organize and digitally archive important records, including historic house covenants. Hiring a temporary, part-time person to organize and digitally archive these records would facilitate that endeavor.

Finally, the Commission in FY20 would like to print additional copies of the popular walking tour brochures distributed to visitors at the Ipswich Visitor Center and other central downtown locations. Many visitors each year come to Ipswich to explore its historic resources, and facilitating that endeavor is one way the Town can nurture and grow that cohort.

Programs and Services

Planning and Development Directorate

Planning/Historic Preservation

- Planning Board, APDC, DRB and Historical Commission staff support
- Zoning amendments and land use policy
- Customer service re property development
- Long term planning
- Special projects management
- grant writing
- Land disposition and acquisition

Conservation

- Manage activities of Conservation Commission: review applications to ensure conformance with regulations; conduct site visits; prepare written recommendations to Commission; ensure timelines are met
- Monitor permitted projects and investigate possible enforcement matters
- Grant writing and administration
- Maintain FEMA flood maps; respond to citizen inquiries

Housing

- Home rehabilitation loan program
- First-time buyers down payment assistance program
- Subsidies to create long-term affordability
- Annual monitoring of affordable dwelling units
- Staff support for Housing Partnership & Affordable Housing Trust Fund

Economic Development

- Manage public improvement initiatives
- Develop/implement economic development strategy
- Facilitate efforts of private sector to build/expand commercial and industrial uses
- Provide staff support for EDAG
- Partner with business community

Open Space

- Open Space acquisition
- Conservation of privately owned lands
- Trails & open space property maintenance & management
- Conservation restriction annual monitoring
- Invasive species management
- Outreach and events
- Farmers market liaison
- Agricultural Commission staff support
- Open Space and Recreation Plan Updates (FY20)

Zoning Administration

- Manage activities of Zoning Board of Appeals by responding to public inquiries, providing guidance to public re navigating ZBA processes, record minutes, maintain ZBA website

Performance Measures

Outside funding secured or leveraged by Department over past 15 fiscal years:

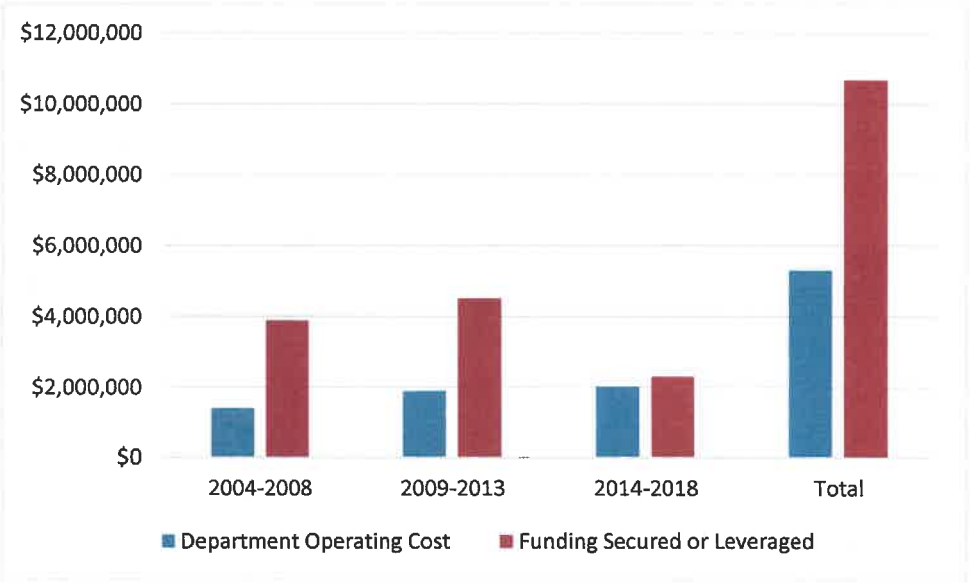
Fiscal Year	Planning	Conservation	Affordable Housing*	Open Space	Total
FY04			$51,750	$198,800	$250,550
FY05	$1,369,250		$51,250		$1,420,500
FY06			$45,100		$45,100
FY07			$43,950	$1,585,600	$1,629,550
FY08			$46,000	$487,500	$533,500
FY09			$44,300		$44,300
FY10			$50,200	$3,030,000	$3,080,200
FY11	$15,000		$50,000		$65,000
FY12			$38,800		$38,800
FY13	$1,264,000		$16,500		$1,280,500
FY14	$25,250		$42,400**		$67,650
FY15			$44,000**		$44,000
FY16		$63,300	$40,250**		$103,550
FY17	$45,000			$1,900,000	$1,945,000
FY18	$50,000	$66,000	$18,600		$134,600
Total	**$2,768,500**	**$129,300**	**$583,100**	**$7,201,900**	**$10,682,800**

*Unless otherwise noted, the source of funding under this column is from the federal HOME program.
**$20,000 of this amount is from the Coburn Charitable Society

Outside funds secured or leveraged by Department over past 15 years were used as follows:

- Paid $1,369,250, or 93%, of the cost of constructing the Downtown Riverwalk, and $1,264,000, or 79%, of the cost of constructing the North Green streetscape improvements.
- Paid $10,000, or 66%, of the cost for design consultant to develop design and branding slogan, which led to the implementation of a comprehensive three-phase wayfinding sign program.
- Obtained $20,000 in technical assistance from MAPC to conduct parking study of Hammatt Street Parking Lot and on-street parking on surrounding streets.
- Covered total cost of Phase I and Phase II of Ipswich River Coastal Resilience/Bank Stabilization ($129,300), with town match provided by in-kind services.
- The $523,100 in allocations from the federal HOME program and the $60,000 in grant funds from the Coburn Charitable Society were put toward the conversion of the Whipple Annex ($115,000), the rehabilitation of single-family homes owned and occupied by elderly residents, first-time home buyer down payment assistance, and other housing initiatives.
- Covered $74,600, or 68%, of the cost of acquiring the 44-acre Shady Creek Conservation Area; $1.4 million, or 83%, of the cost of the 86-acre Great Neck Conservation Area; $487,500, or 50%, of the cost of the 19-acre Lynch Farm; $3.03 million, or 59%, of the cost of protecting the 247-acre Maplecroft Farm; and $1.9 million, or 47%, of the cost of protecting the 128-acre Pony Express Farm.
- Paid for studies related to enhancement of Old North Burying Ground, "Complete Streets" planning, municipal coastal vulnerability preparedness, and potential removal of the Ipswich Mills Dam ($90,200 in total).

Departmental expenditures vs. funds secured/leveraged over past 15 fiscal years:



As illustrated in the above bar graph, the total funding secured or leveraged by the Department over the past 15 years exceeded its operational cost by 100%, or $5.392 million.

Conservation Division applications reviewed and permits issued over past five calendar years:

Conservation Office - Permit Applications Reviewed

	Notice of Intent	OOC MM	OOC FA	OOC Extension	Req. for COC	Abbr. Notice of Res. Area Delin.	Req. for Determ. Of Applic.	Small Projects Permit (SPP)	Emerg. Certificate (EC)	Enfr. Orders (EO) Lifted	Bldg. Pemrits	BOH Permits	Chicken Coop permits	TOTAL
CY14	28	13	3	2	40	2	32	NA	1	8	180	Not tracked	13	278
CY15	31	11	3	4	42	2	55	NA	2	11	234	17	1	368
CY16	42	17	2	7	62	1	33	14	5	0	228	28	2	380
CY17	36	14	2	10	50	3	18	23	3	7	217	28	2	361
CY18 (YTD)	30	13	1	8	42	1	14	31	3	3	209	34	3	392

Conservation Office - Permits Issued

	Order of Conditions (OOC)	MM	FA	OOC Extension	COC	Order of Res. Area Delin.	Determin. Of Applic.	SPP	EC	EO Issued	TOTAL
CY14	29	12	3	2	39	2	32	NA	1	17	137
CY15	26	11	3	4	37	1	53	NA	2	38	175
CY16	38	14	2	8	55	1	28	14	5	9	174
CY17	46	13	5	11	51	2	22	23	3	13	189
CY18 (YTD)	27	11	1	6	45	2	14	26	3	14	149

Personnel Summary

As shown below, the Department of Planning & Development consists of three full-time employees: (Director of Planning & Development, Senior Planner, and Conservation Agent) and six part-time employees (Open Space Program Manager, Open Space Steward, Housing Coordinator, Conservation & Planning Assistant, Conservation Field Inspector, and Zoning Board Administrator). Each summer the Planning Division hires a planning student intern to assist with various initiatives. Except for the 28 hour per week Conservation & Planning Assistant position, all of the Department's permanent part-time positions are funded from sources outside of the operating budget.

Department of Planning and Development Personnel Summary				
Position	FY2018 FTE	FY2019 FTE	FY2020 FTE	Change
Director of Planning and Development	1.00	1.00	1.00	-
Senior Planner	1.00	1.00	1.00	-
Conservation Agent	1.00	1.00	1.00	-
Open Space Manager	.54	.54	.54	-
Open Space Steward	.85	.85	.85	-
Housing Coordinator	.51	.51	.51	-
Zoning Board Administrator	.63	.63	.63	-
Conservation & Planning Assistant **(includes requested hourly increase)**	.80	.80	1.00	.20
Conservation Field Inspector	.30	.30	.30	
Planning Intern	NA	NA	NA	--
Planning Assistant – NEW INITIATIVE REQUEST	--	--	--	.43

The Departmental budget also funds recording secretaries for the Planning Board and Conservation Commission meetings at a flat rate, and since FY18 has also allocated funds to partially defray the cost of the Farmers Market Coordinator position. In addition to the paid positions described above, the Department utilizes senior and student volunteers as opportunities present.

Personnel Notes

As presented under **Significant Requested Budget Changes or Initiatives**, the Department seeks to make two personnel changes for FY20. One is to create a 15 hour per week administrative assistant position in the Planning Office, and the second is to add seven hours per week to the Conservation and Planning Assistant position, and devoting all of the hours to Conservation Division administration. To reiterate earlier statements, if the second change is not approved, then the Department drops its request for a new administrative position in the Planning Office, in favor of increasing the hours of the existing Conservation & Planning Assistant, and adding them to the seven hours currently dedicated to the Planning Division.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

171 PLANNING Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11711-5112	Appointed Salary Planning Director	$ 95,772.38	$ 98,166.64	$ 100,130.00	$ 48,139.25	$ 101,637.00	$ 101,637.00	$ 1,507.00	1.51%
11711-5113	Appointed Salary Senior Planner	$ 70,391.70	$ 72,151.56	$ 73,595.00	$ 35,382.00	$ 74,703.00	$ 74,703.00	$ 1,108.00	1.51%
11711-5116	Permanent Part Time	$ 10,272.11	$ 11,857.58	$ 16,924.00	$ 5,438.31	$ 27,107.00	$ 11,644.00	$ (5,280.00)	-31.20%
11711-5121	Temporary Part Time	$ 5,552.38	$ 3,747.40	$ 5,000.00	$ 3,472.50	$ 5,000.00	$ 5,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 181,988.57**	**$ 185,923.18**	**$ 195,649.00**	**$ 92,432.06**	**$ 208,447.00**	**$ 192,984.00**	**$ (2,665.00)**	**-1.36%**
11712-5299	Other Expenses	$ 2,902.50	$ 2,039.49	$ 7,000.00	$ -	$ 7,000.00	$ 7,000.00	$ -	0.00%
11712-5303	Legal - Deeds	$ 75.00	$ 150.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
11712-5304	Advertising	$ 465.74	$ 395.56	$ 450.00	$ 153.12	$ 450.00	$ 450.00	$ -	0.00%
11712-5311	Other Consultants	$ 23,272.50	$ 3,700.00	$ -	$ -	$ -	$ -	$ -	0.00%
11712-5422	Printed Forms	$ 140.16	$ -	$ 150.00	$ -	$ 150.00	$ 150.00	$ -	0.00%
11712-5423	Special Printing	$ -	$ 292.16	$ 400.00	$ -	$ 400.00	$ 400.00	$ -	0.00%
11712-5511	Training	$ 70.00	$ 254.90	$ 450.00	$ 15.00	$ 450.00	$ 450.00	$ -	0.00%
11712-5583	Program Supplies	$ 42.98	$ 48.26	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
11712-5711	Mileage	$ 81.38	$ 84.27	$ 100.00	$ 13.63	$ 100.00	$ 100.00	$ -	0.00%
11712-5731	Association Dues	$ 925.00	$ 962.00	$ 1,000.00	$ 574.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
11712-5733	Conference Registration	$ 2,401.11	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 30,376.37**	**$ 10,426.64**	**$ 12,450.00**	**$ 1,055.75**	**$ 12,450.00**	**$ 12,450.00**	**$ -**	**0.00%**
171 PLANNING SUB-TOTAL:		**$ 212,364.94**	**$ 196,349.82**	**$ 208,099.00**	**$ 93,487.81**	**$ 220,897.00**	**$ 205,434.00**	**$ (2,665.00)**	**-1.28%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

173 CONSERVATION Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11731-5112	Appointed Salary Conservation Agent	$ 66,189.59	$ 67,843.88	$ 69,201.00	$ 33,269.76	$ 70,243.00	$ 70,243.00	$ 1,042.00	1.51%
11731-5116	Permanent Part Time	$ 30,209.18	$ 26,334.42	$ 29,693.00	$ 14,946.44	$ 47,818.00	$ 31,550.45	$ 1,857.45	6.26%
PERSONNEL SUB-TOTAL:		**$ 96,398.77**	**$ 94,178.30**	**$ 98,894.00**	**$ 48,216.20**	**$ 118,061.00**	**$ 101,793.45**	**$ 2,899.45**	**2.93%**
11732-5299	Other Expenses	$ 586.99	$ -	$ -	$ -			$ -	0.00%
11732-5304	Advertising	$ 44.66	$ 82.94	$ 65.00	$ -	$ 65.00	$ 65.00	$ -	0.00%
11732-5422	Printed Forms	$ 76.56	$ 276.00	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
11732-5424	Office Supplies	$ -	$ 132.24	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
11732-5485	Equipment	$ 1,042.44	$ 317.76	$ 600.00	$ 181.24	$ 600.00	$ 600.00	$ -	0.00%
11732-5511	Training	$ 190.00	$ 90.00	$ 300.00	$ 125.00	$ 300.00	$ 300.00	$ -	0.00%
11732-5711	Mileage	$ 247.74	$ 159.07	$ 100.00	$ 77.39	$ 100.00	$ 100.00	$ -	0.00%
11732-5731	Association Dues	$ 726.00	$ 797.00	$ 690.00	$ 648.00	$ 704.00	$ 704.00	$ 14.00	2.03%
11732-3732	Publications & Subscriptions	$ -	$ -	$ 15.00	$ -	$ -	$ -	$ (15.00)	-100.00%
11732-5733	Conference Registration	$ 575.00	$ 400.00	$ 750.00	$ 220.00	$ 750.00	$ 750.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 3,489.39**	**$ 2,255.01**	**$ 2,720.00**	**$ 1,251.63**	**$ 2,719.00**	**$ 2,719.00**	**$ (1.00)**	**-0.04%**
173 CONSERVATION SUB-TOTAL:		**$ 99,888.16**	**$ 96,433.31**	**$ 101,614.00**	**$ 49,467.83**	**$ 120,780.00**	**$ 104,512.45**	**$ 2,898.45**	**2.85%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

174 ZONING BOARD OF APPEALS Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11741-5121	Appointed Salary Zoning Agent	$ 27,275.65	$ 27,859.00	$ 28,416.00	$ 13,684.07	$ 28,844.00	$ 28,844.00	$ 428.00	1.51%
PERSONNEL SUB-TOTAL:		**$ 27,275.65**	**$ 27,859.00**	**$ 28,416.00**	**$ 13,684.07**	**$ 28,844.00**	**$ 28,844.00**	**$ 428.00**	**1.51%**
11742-5304	Advertising	$ 2,244.88	$ 1,212.20	$ 2,100.00	$ 555.06	$ 2,100.00	$ 2,100.00	$ -	0.00%
11742-5422	Printed Forms	$ 100.00	$ 100.00	$ 100.00	$ 40.16	$ 250.00	$ 250.00	$ 150.00	150.00%
11742-5424	Office Supplies	$ 81.75	$ 41.16	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 2,426.63**	**$ 1,353.36**	**$ 2,300.00**	**$ 695.22**	**$ 2,450.00**	**$ 2,450.00**	**$ 150.00**	**6.52%**
174 ZONING BOARD OF APPEALS SUB-TOTAL:		**$ 29,702.28**	**$ 29,212.36**	**$ 30,716.00**	**$ 14,379.29**	**$ 31,294.00**	**$ 31,294.00**	**$ 578.00**	**1.88%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

175 HISTORICAL COMMISSION Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
11751-5121	Archivist- New initiative	$ -	$ -	$ -	$ -	$ 975.00	$ 975.00	$ 975.00	
PERSONNEL SUB-TOTAL:		**$ -**	**$ -**	**$ -**	**$ -**	**$ 975.00**	**$ 975.00**	**$ 975.00**	**#DIV/0!**
11752-5299	Other Expenses	$ -	$ -	$ 300.00	$ 192.31	$ 200.00	$ 200.00	$ (100.00)	-33.33%
11752-5311	Other Consultants	$ -	$ 2,345.00	$ 2,000.00	$ -	$ -	$ -	$ (2,000.00)	-100.00%
11752-5422	Printed Forms	$ -	$ -	$ 100.00	$ 621.64	$ -	$ -	$ (100.00)	-100.00%
11752-5423	Special Printing	$ -	$ -	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	0.00%
11752-5589	Flags & Plaques	$ -	$ 98.91	$ -	$ -	$ 2,100.00	$ 2,100.00	$ 2,100.00	0.00%
11752-5735	Memberships	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ -**	**$ 2,443.91**	**$ 2,400.00**	**$ 813.95**	**$ 2,800.00**	**$ 2,800.00**	**$ 400.00**	**16.67%**
175 HISTORICAL COMMISSION SUB-TOTAL:		**$ -**	**$ 2,443.91**	**$ 2,400.00**	**$ 813.95**	**$ 3,775.00**	**$ 3,775.00**	**$ 1,375.00**	**57.29%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

B168 OPEN SPACE PROGRAM Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
B1681101-5116	Permanent Part Time	$ 75,803.12	$ 71,781.02	$ 80,122.00	$ 36,482.85	$ 81,322.58	$ 81,322.58	$ 1,200.58	1.50%
B1681101-5121	Temporary Part Time	$ 4,462.00	$ 5,136.00	$ 4,200.00	$ -	$ 8,200.00	$ 8,200.00	$ 4,000.00	95.24%
B1681101-5175	Health Insurance	$ -	$ 22,107.00	$ 22,107.00	$ -		$ 22,991.28	$ 884.28	4.00%
B1681101-5193	Retirement	$ -	$ 4,316.00	$ 4,316.00	$ -		$ 4,661.28	$ 345.28	8.00%
B1681101-5194	Medicare	$ -	$ 695.00	$ 695.00	$ -		$ 1,298.08	$ 603.08	86.77%
PERSONNEL SUB-TOTAL:		**$ 80,265.12**	**$ 104,035.02**	**$ 111,440.00**	**$ 36,482.85**	**$ 89,522.58**	**$ 118,473.22**	**$ 7,033.22**	**6.31%**
B1681102-5299	Other Expenses	$ 17,605.53	$ 6,271.82	$ 28,512.00	$ 3,056.85	$ 15,414.00	$ 15,414.00	$ (13,098.00)	-45.94%
EXPENSES SUB-TOTAL:		**$ 17,605.53**	**$ 6,271.82**	**$ 28,512.00**	**$ 3,056.85**	**$ 15,414.00**	**$ 15,414.00**	**$ (13,098.00)**	**-45.94%**
B168 OPEN SPACE PROGRAM SUB-TOTAL:		**$ 97,870.65**	**$ 110,306.84**	**$ 139,952.00**	**$ 39,539.70**	**$ 104,936.58**	**$ 133,887.22**	**$ (6,064.78)**	**-4.33%**

Police

Town of Ipswich

Police Department

Mission Statement

The primary mission of the Ipswich Police Department is to improve the quality of life in the Town of Ipswich.

This goal will only be accomplished through a partnership with the Police Department and the community. By working together we can maintain the peace, provide safety and security for our citizens, reduce the fear of crime and solve problems.

To be successful in our mission requires the commitment of the Administration, every employee of this Department and the citizens of our Town, all working together to maintain the Ipswich Police tradition as a trusted source of help.

We are committed to delivering quality service in an effective, responsive and professional manner."

To accomplish this mission, the following values must be the basis for all of our actions:

RESPECT

The Ipswich Police Department recognizes that its members are its greatest asset, and our actions shall reflect this belief. The members will respect the citizens and recognize their ethnic, cultural and socioeconomic diversity. We will respect each other as professionals and fellow human beings.

INTEGRITY

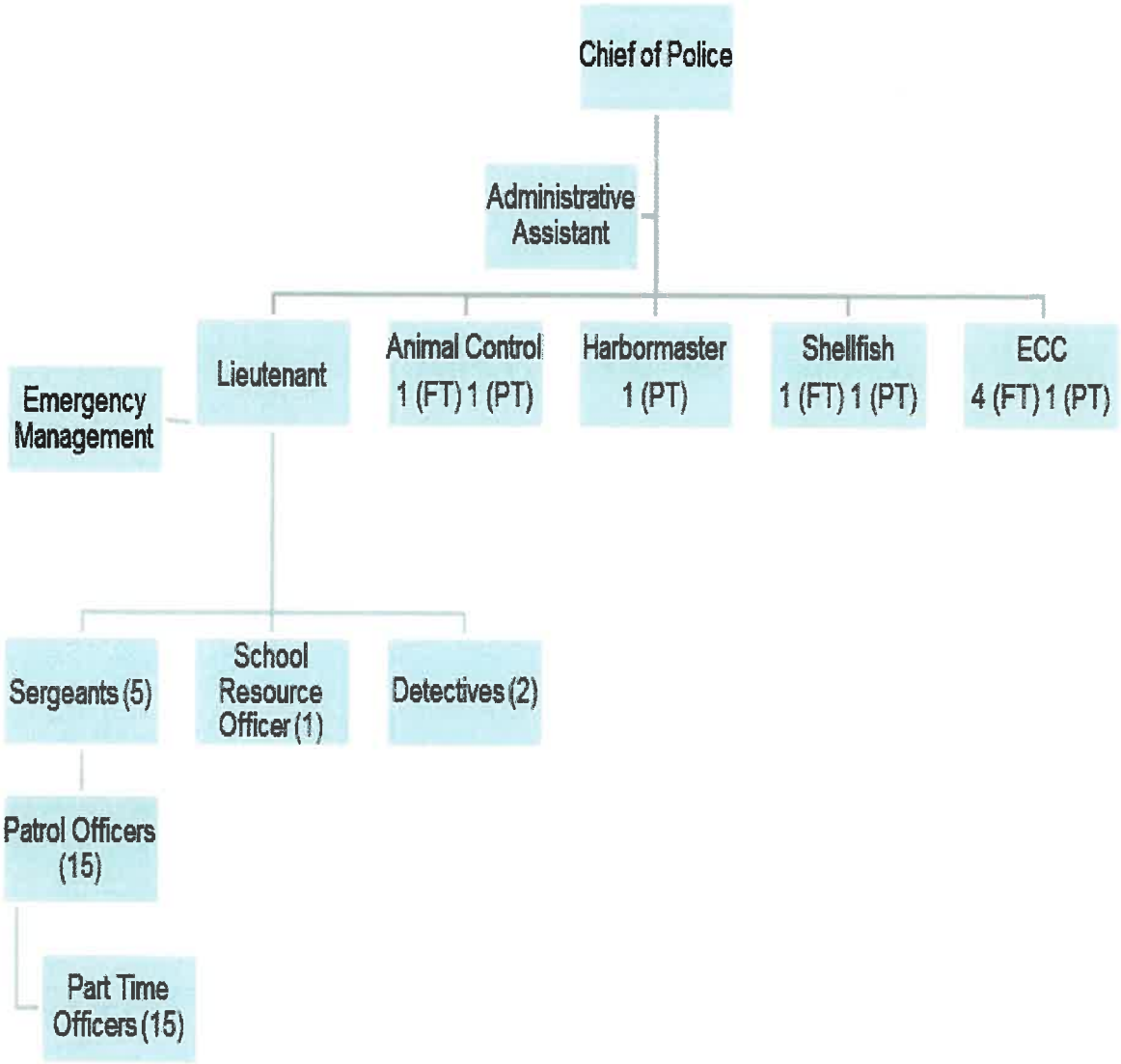
We recognize the authority of federal, state and local laws. Honesty and truth must be the standards in all our interactions with the community and with our members. We are committed to the highest standards of honesty and ethical conduct, which create the cornerstones of our profession.

EXCELLENCE

We will strive for personal and professional excellence, dedication to duty and the delivery of quality service to the public. We are part of a team dedicated to the safety and protection of our community. Our actions will reflect intelligence, sincere, efficient and courteous service.

PROFESSIONALISM

We accept responsibility for our actions. We are accountable to ourselves and the citizens, who we have partnered with. We will communicate honestly and consistently strive for excellence in police work.


Chief of Police
Administrative Assistant
Lieutenant
Animal Control
1 (FT) 1 (PT)
Harbormaster
1 (PT)
Shellfish
1 (FT) 1 (PT)
ECC
4 (FT) 1 (PT)
Emergency Management
Sergeants (5)
School Resource Officer (1)
Detectives (2)
Patrol Officers (15)
Part Time Officers (15)

Goals and Objectives

- The IPD will meet all the Commonwealth's mandated & recommended training requirements.

- Specialized training for all officers will consist of de-escalation training and Police Interactions with persons with Mental Illness (part 2) which will meet the department's pledge for the International Chief of Police "One Mind Campaign."

- The department will begin the process to become a State Accredited Police Department. The Massachusetts Police Accreditation Program offers an accreditation process for police agencies across the Commonwealth. Like other accreditation programs, the process consists of two major components: (1) the establishment of a body of professional standards for police agencies to meet, and (2) a voluntary assessment process by which agencies can be publicly recognized for meeting those standards considered *best practices* for the profession.

- The department will continue to educate the public and work with our health care professionals and grassroots partners to combat the destructive epidemic that is opioid addiction.

- We will continue our strong partnership with the Ipswich School District through our School Resource Officer, DARE programs, officer initiated outreach programs and ALICE (alert, lockdown, inform, counter, evacuate) program.

- The department will continue to host or participated in numerous l community events, to include, the Santa Parade, Holiday Movie Night, Fill-a- Cruiser for the Ipswich food bank, Halloween parade, delivery of presents through Ipswich Caring, and many more worthy causes.

Accomplishments

- The department trained all of our sergeants and the SRO on Crisis Intervention Team (CIT) training. This program provides these officers with advanced de-escalation training when dealing with an emotionally disturbed person in duress.

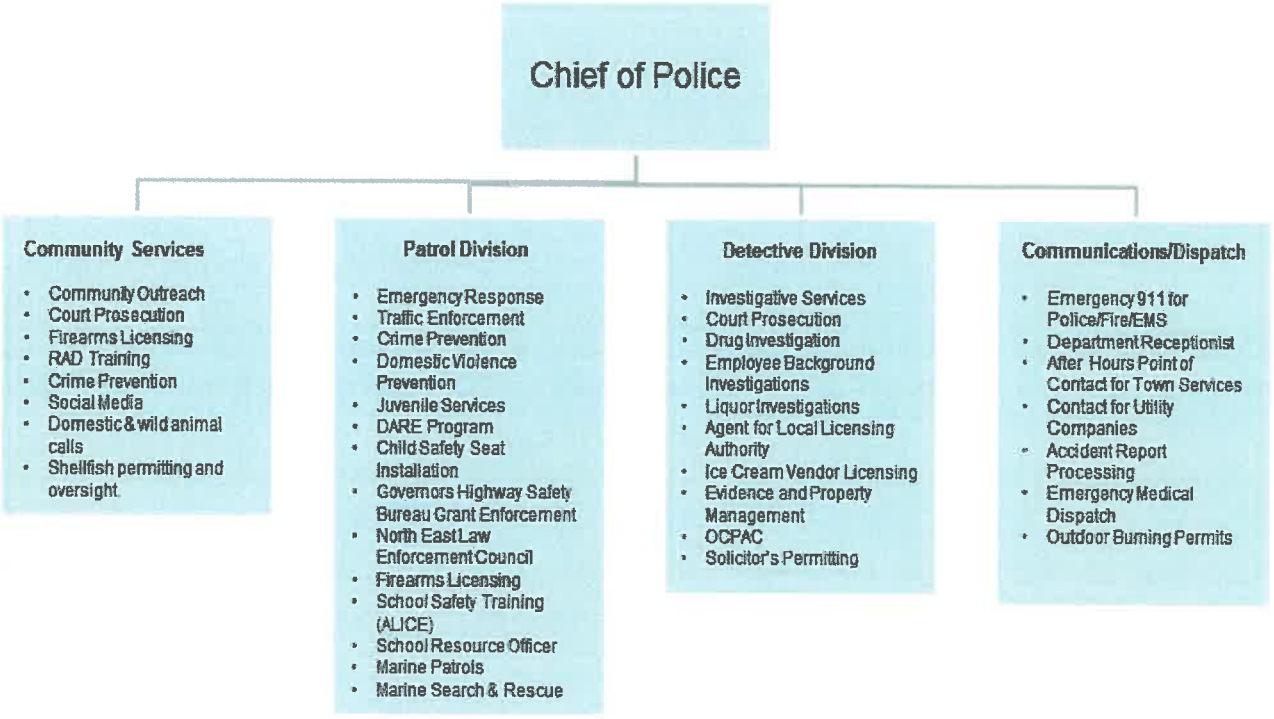
- Two officers are nationally certified Drug Recognition Experts (DREs) and four officers are nationally certified Advanced Roadside Impaired Driving Enforcement (ARIDE) officers, which are critical steps in developing our department's comprehensive program to combat intoxicated operators due to the ingestion of marijuana and narcotics.

- The department hosted or participated in numerous successful community events, to include, the Santa Parade, Holiday Movie Night, Fill-a- Cruiser for the Ipswich food bank, Halloween parade, delivery of presents through Ipswich Caring, and many more worthy causes.

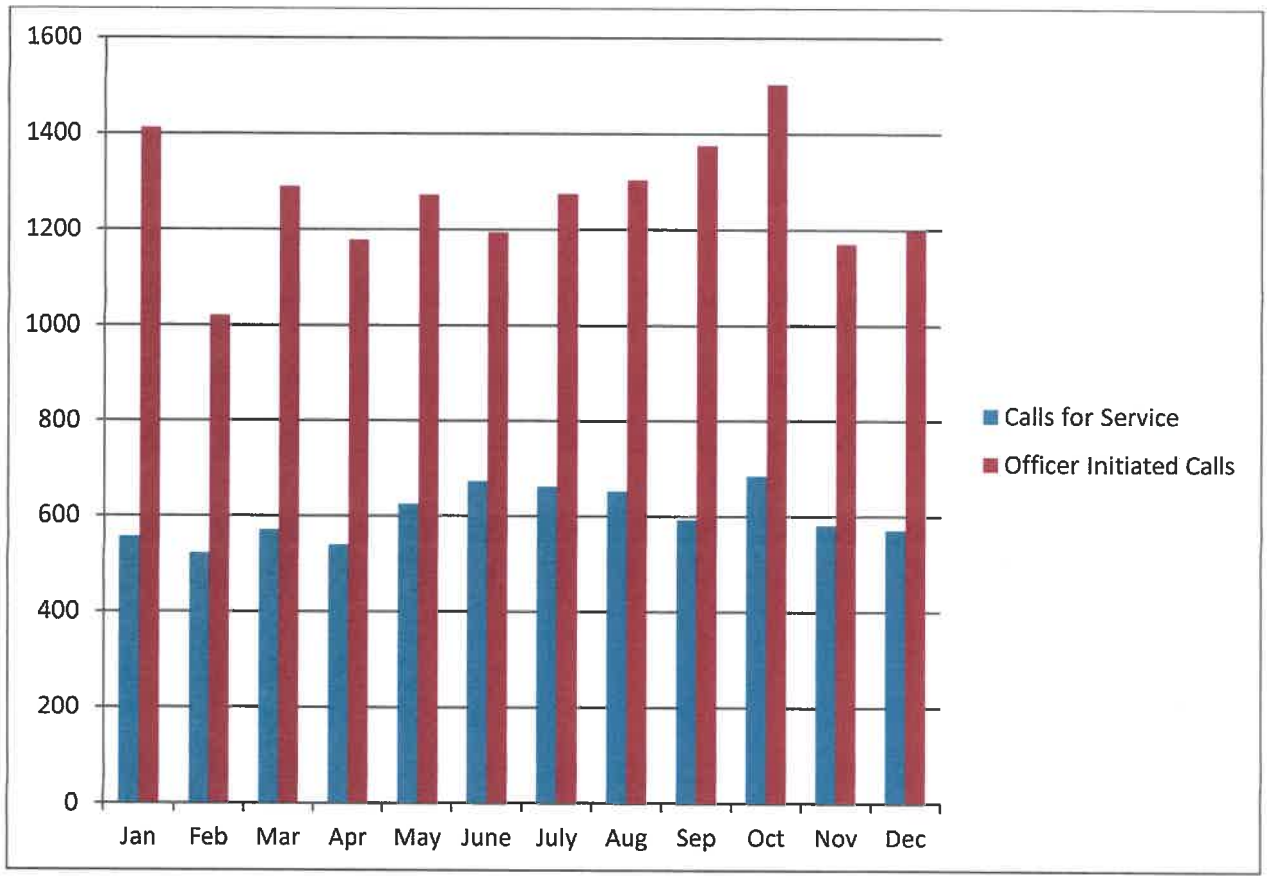
Significant Budget Changes & Initiatives

As you will see, the significant budget changes in FY2020 are a result of increased dependency on technology and the computer systems that are required to operate them. In 2017, the Ipswich Police deployed Body Worn Cameras on all of our patrol officers and installed cameras in all of our police cruisers. This deployment puts IPD on the leading edge of this transparency and accountability in Massachusetts. The annual service contract for each of these body cameras, computer servers and the operating systems in $10,625. In additional, the $16,000 cost for the town wide RAVE ® Alerting System has been added to the police budget for ease of accounting and transparency.

Programs & Service

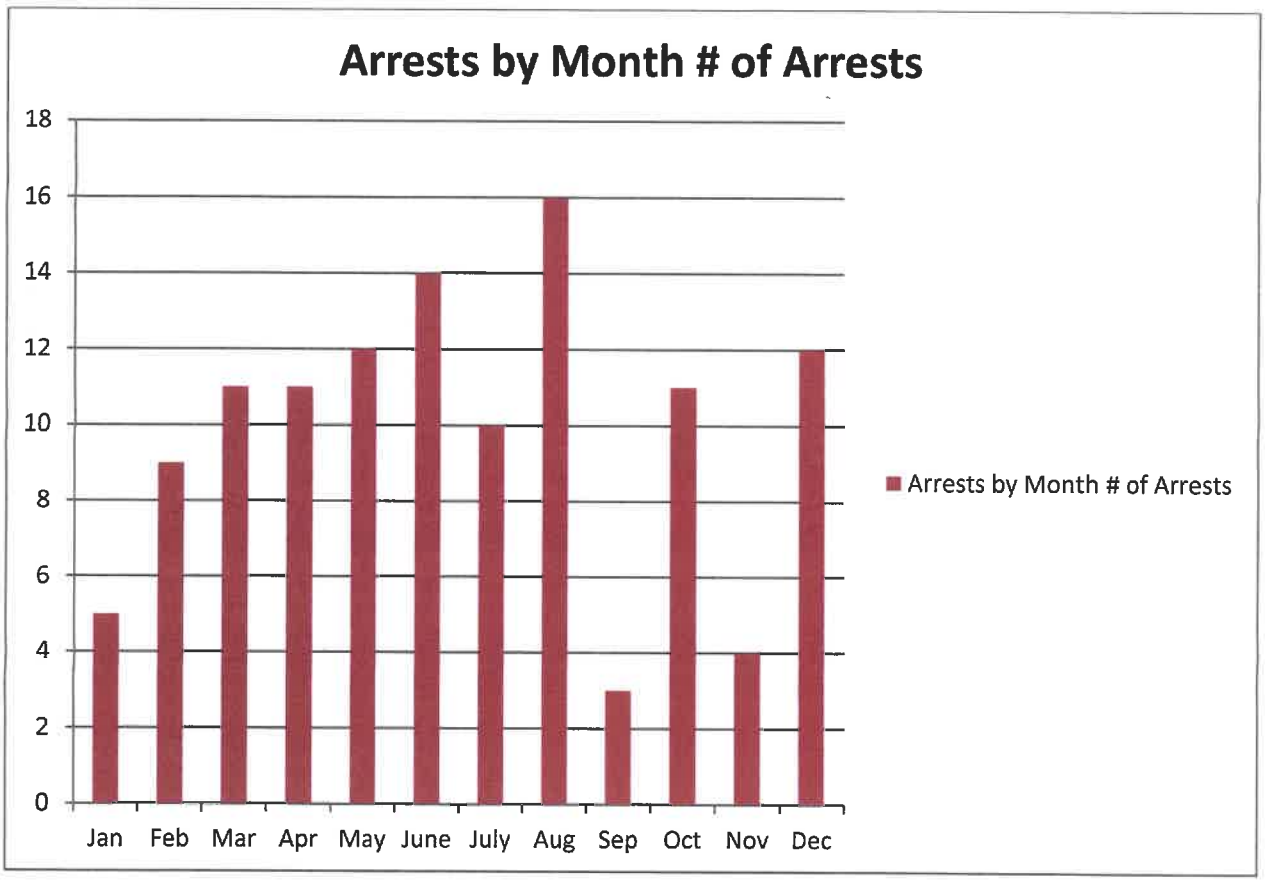


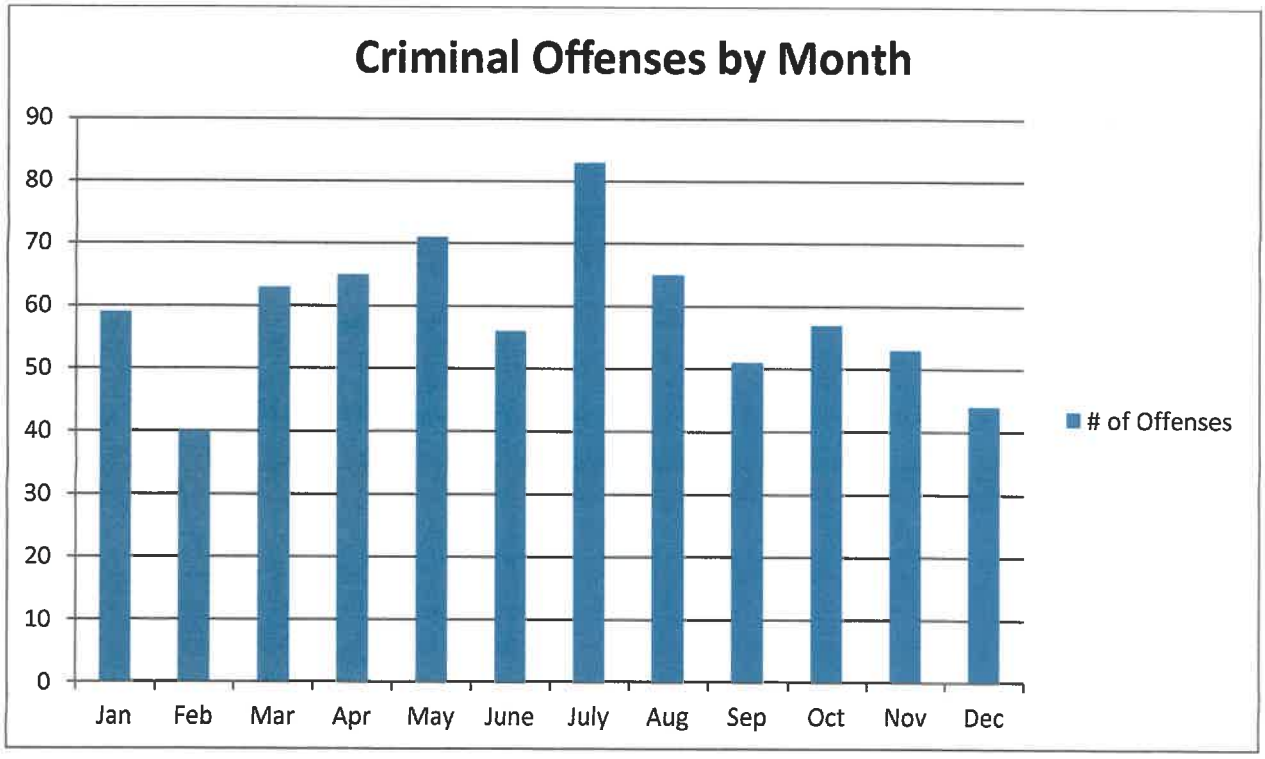
Performance Measures

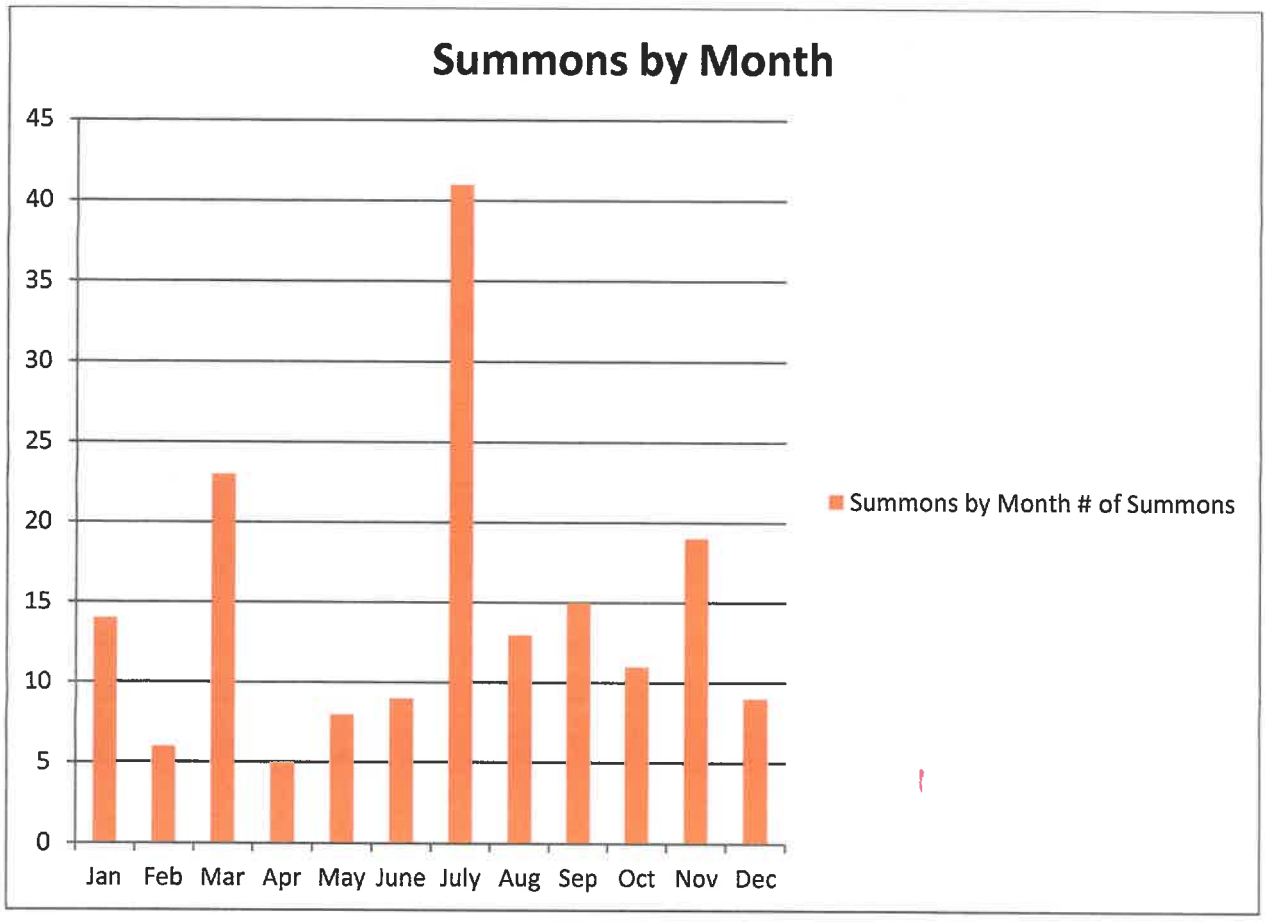


Calls for service are initiated by citizens who call for a police response. This can be a routine call for service as well as an emergency call for service. The total number of incidents reflects actions taken by the police department in response to a request for service.

Officer initiated calls are the result of an officer taking a proactive approach to their patrol area and not responding to a call for service as noted above. This type of police action includes, but is not limited to, motor vehicle stops to discourage speeders, dangerous operators or discover narcotics distribution, building checks on commercial buildings after business hours, parking enforcement in the downtown area and directed patrols.


Arrests by Month # of Arrests
18
16
14
12
10
8
6
4
2
0
Jan
Feb
Mar
Apr
May
June
July
Aug
Sep
Oct
Nov
Dec
Arrests by Month # of Arrests


Criminal Offenses by Month
90
80
70
60
50
40
30
20
10
0
Jan
Feb
Mar
Apr
May
June
July
Aug
Sep
Oct
Nov
Dec
# of Offenses



Add comment if needed.

Safelite
AutoGlass
NESN
jetBlue

CH.16
1652

POLICE

Community
Resource
Unit
Ipswich Police Department
Polar Express
Raffle Tickets
Raffle Tickets
3 for $2
Or
8 for $5

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

210 POLICE					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12101-5112	Appointed Salary Police Chief	$ 128,874.00	$ 143,000.00	$ 145,860.00	$ 70,125.20	$ 148,777.00	$ 155,000.00	$ 9,140.00	6.27%
12101-5113	Appointed Salary Police Lieutenant	$ 112,013.88	$ 114,999.90	$ 117,300.00	$ 56,394.08	$ 119,646.00	$ 125,000.00	$ 7,700.00	6.56%
12101-5114	Permanent Other	$ 389,412.65	$ 418,564.20	$ 434,064.00	$ 209,964.87	$ 434,064.00	$ 434,064.00	$ -	0.00%
12101-5115	Permanent Wages	$ 1,185,584.31	$ 1,201,623.94	$ 1,260,838.00	$ 621,548.55	$ 1,260,838.00	$ 1,260,838.00	$ -	0.00%
12101-5116	Permanent Part Time	$ 43,189.36	$ 31,062.56	$ 48,040.00	$ 36,633.09	$ 48,040.00	$ 48,040.00	$ -	0.00%
12101-5126	Sick Leave Buyback	$ 5,000.00	$ 5,000.00	$ -		$ -	$ -	$ -	0.00%
12101-5131	Overtime	$ 340,830.01	$ 346,190.76	$ 290,000.00	$ 118,541.23	$ 300,000.00	$ 295,000.00	$ 5,000.00	1.72%
12101-5132	Overtime Court Fees	$ 10,991.36	$ 18,900.79	$ 15,000.00	$ 8,580.19	$ 20,000.00	$ 15,000.00	$ -	0.00%
12101-5133	Overtime Civic Events	$ 4,532.82	$ 4,579.53	$ 6,300.00	$ 2,670.85	$ 5,000.00	$ 5,000.00	$ (1,300.00)	-20.63%
12101-5141	Differential & Incentive	$ 68,798.95	$ 59,433.66	$ 71,956.00	$ 27,434.99	$ 71,956.00	$ 71,956.00	$ -	0.00%
12101-5151	Holiday Pay	$ 88,307.91	$ 86,900.85	$ 96,553.00	$ 42,122.52	$ 97,000.00	$ 97,000.00	$ 447.00	0.46%
12101-5197	Uniform Allowance	$ 35,886.21	$ 38,487.58	$ 37,500.00	$ 26,061.70	$ 37,500.00	$ 37,500.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 2,413,421.46**	**$ 2,468,743.77**	**$ 2,523,411.00**	**$ 1,220,077.27**	**$ 2,542,821.00**	**$ 2,544,398.00**	**$ 20,987.00**	**0.83%**
12102-5231	W&S Utilities	$ 881.25	$ 651.82	$ 500.00	$ 390.17	$ 750.00	$ 750.00	$ 250.00	50.00%
12102-5244	Maintenance Contracts	$ 10,602.33	$ 14,088.79	$ 25,000.00	$ 23,470.84	$ 30,925.00	$ 30,925.00	$ 5,925.00	23.70%
12102-5245	Motor Vehicles	$ 8,318.68	$ 11,247.09	$ 12,850.00	$ 4,921.37	$ 12,850.00	$ 12,850.00	$ -	0.00%
12102-5246	Radio Equipment	$ 12,327.94	$ 7,563.09	$ 12,900.00	$ 6,461.90	$ 13,000.00	$ 13,000.00	$ 100.00	0.78%
12102-5270	Leases	$ 3,331.30	$ 3,766.92	$ 3,900.00	$ 1,569.55	$ 3,900.00	$ 3,900.00	$ -	0.00%
12102-5299	Other Expenses	$ 150.00	$ 485.00	$ 750.00	$ 447.60	$ 500.00	$ 500.00	$ (250.00)	-33.33%
12102-5301	Medical Exams	$ -	$ 370.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	0.00%
12102-5311	Other Consultants	$ -	$ 434.56	$ -	$ 20,102.64	$ 475.00	$ 475.00	$ 475.00	0.00%
12102-5343	Other Communications	$ 11,124.77	$ 15,687.25	$ 13,350.00	$ 3,990.00	$ 20,500.00	$ 20,500.00	$ 7,150.00	53.56%
12102-5346	Security	$ -	$ -	$ -	$ -	$ 4,800.00	$ 4,800.00	$ 4,800.00	0.00%
12102-5420	Department Supplies	$ 2,345.21	$ 1,993.44	$ 2,000.00	$ 1,479.03	$ 2,000.00	$ 2,000.00	$ -	0.00%
12102-5422	Printed Forms	$ 296.30	$ 451.89	$ 1,100.00	$ 525.79	$ 1,000.00	$ 1,000.00	$ (100.00)	-9.09%
12102-5481	Oil & Lube	$ 1,292.38	$ 1,390.95	$ 2,000.00	$ 841.22	$ 2,000.00	$ 2,000.00	$ -	0.00%
12102-5482	Tires	$ 2,024.00	$ 3,926.84	$ 3,350.00	$ 2,660.40	$ 3,500.00	$ 3,500.00	$ 150.00	4.48%
12102-5483	Parts In-House Repair	$ 105.49	$ 594.73	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
12102-5502	Other Supplies	$ 258.41	$ 2,644.32	$ 1,500.00	$ 1,664.46	$ 2,000.00	$ 2,000.00	$ 500.00	33.33%
12102-5511	Training	$ 21,253.34	$ 17,516.88	$ 18,150.00	$ 7,733.53	$ 18,000.00	$ 18,000.00	$ (150.00)	-0.83%
12102-5584	Photo ID	$ 203.00	$ 797.50	$ 800.00	$ 171.99	$ 800.00	$ 800.00	$ -	0.00%
12102-5586	Prisoner Meals	$ 49.44	$ -	$ 50.00	$ -	$ 50.00	$ 50.00	$ -	0.00%
12102-5587	Ammunition	$ 6,499.85	$ 5,910.94	$ 6,700.00	$ 6,153.75	$ 7,000.00	$ 7,000.00	$ 300.00	4.48%
12102-5721	Out of State Travel	$ 842.77	$ 200.00	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -	0.00%
12102-5731	Association Dues	$ 5,524.00	$ 5,007.16	$ 6,000.00	$ 2,625.00	$ 13,500.00	$ 10,000.00	$ 4,000.00	66.67%
12102-5732	Publications & Subscriptions	$ 3,687.83	$ 3,393.33	$ 4,000.00	$ 1,557.20	$ 4,500.00	$ 4,500.00	$ 500.00	12.50%
EXPENSES SUB-TOTAL:		**$ 91,118.29**	**$ 98,122.50**	**$ 118,900.00**	**$ 86,766.44**	**$ 146,050.00**	**$ 142,550.00**	**$ 23,650.00**	**19.89%**
12102-5818	Vehicles	$ 73,999.63	$ 77,653.35	$ 80,000.00	$ 66,785.05	$ 80,000.00	$ 80,000.00	$ -	0.00%
CAPITAL SUB-TOTAL:		**$ 73,999.63**	**$ 77,653.35**	**$ 80,000.00**	**$ 66,785.05**	**$ 80,000.00**	**$ 80,000.00**	**$ -**	**0.00%**
210 POLICE SUB-TOTAL:		**$ 2,578,539.38**	**$ 2,644,519.62**	**$ 2,722,311.00**	**$ 1,373,628.76**	**$ 2,768,871.00**	**$ 2,766,948.00**	**$ 44,637.00**	**1.64%**

Town of Ipswich

Animal Control

Animal Control Department

Mission Statement

The mission of the Ipswich Animal Control Department is to provide a protective barrier for the prevention of Rabies between the citizens of Ipswich and domestic and wildlife animals. Animal Control will protect our citizens by active enforcement of all state and local laws, the humane sheltering of stray and unwanted animals, and the education of responsible pet ownership. The primary objective of Animal Control Officer is to provide quality professional service to the citizens, while dedicating themselves to improving the co-existence of animals and humans.

Goals and Objectives

- Ipswich Animal Control will meet all the Commonwealth's mandated & recommended training requirements

- Continue our strong association and work with the Ipswich Humane Group to assist the people and pets of our community.

- Continuing to educate our residents on living with local wildlife, specifically coyotes and other predator species through educational materials, social media and presentations from wildlife experts.

- To work with pertinent Town departments and local stake holders to identify town owned land for the development of a Dog Park. To include seeking out grants, public donations and/or town funding for construction.

Accomplishments

- In a partnership with the Ipswich Humane Group we were able to successfully take in 123 cates and 1 dog with end of the year figures at; 108 cats adopted with 10 kittens pending adoption when old enough and 5 humanely euthanized due to severe medical issues. The sole dog was adopted by our own Town Manager, Tony Marino.

- The ACO received all Commonwealth's mandated & recommended training certifications, including training from the Seacoast Science Center, which allows the ACO to respond to live and deceased marine mammal call. She is also trained and certified to assist in marine mammal recues.

- The ACO has built a working relationship with local avian rehabilitators who have specialized training to handle all birds, including federal licensing for protected species, to rehabilitate them and release them back to their natural habitat. These species include, but is not limited to hawks, owls, gulls and crows.

Significant Budget Changes & Initiatives

There are no significant budget changes or new initiatives planned for FY2020.

Animal Control Department

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

292 ANIMAL CONTROL					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12921-5112	Appointed Salary Animal Control Officer	$ 41,002.42	$ 47,150.00	$ 48,093.00	$ 23,121.67	$ 52,000.00	$ 52,000.00	$ 3,907.00	8.12%
12921-5116	Permanent Part Time	$ -	$ -	$ 9,720.00	$ 2,429.85	$ 9,720.00	$ 9,720.00	$ -	0.00%
12921-5121	Temporary Part Time	$ 8,208.00	$ 4,780.80	$ -		$ -	$ -	$ -	0.00%
12921-5123	Other Pay	$ 7,853.85	$ 1,065.45	$ 2,800.00	$ 538.50	$ 2,800.00	$ 2,800.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 57,064.27**	**$ 52,996.25**	**$ 60,613.00**	**$ 26,090.02**	**$ 64,520.00**	**$ 64,520.00**	**$ 3,907.00**	**6.45%**
12922-5245	Motor Vehicles	$ -	$ -	$ 150.00	$ -	$ 150.00	$ 150.00	$ -	0.00%
12922-5246	Radio Equipment	$ -	$ -	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
12922-5301	Medical Exams	$ 30.00	$ 44.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
12922-5310	Consultant	$ -	$ 258.30	$ -	$ -	$ -	$ -	$ -	0.00%
12922-5422	Printed Forms	$ 854.81	$ 589.08	$ 700.00	$ 589.08	$ 700.00	$ 700.00	$ -	0.00%
12922-5482	Tires	$ -	$ -	$ 120.00	$ -	$ 120.00	$ 120.00	$ -	0.00%
12922-5511	Training	$ 495.00	$ 25.00	$ 500.00	$ 49.00	$ 500.00	$ 500.00	$ -	0.00%
12922-5585	Boarding Dogs	$ 40.00	$ -	$ 50.00	$ -	$ 50.00	$ 50.00	$ -	0.00%
12922-5588	Other Supplies	$ 436.53	$ 722.65	$ 800.00	$ 76.86	$ 800.00	$ 800.00	$ -	0.00%
12922-5721	Out of State Travel	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	0.00%
12922-5731	Association Dues	$ -	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
12922-5818	Vehicles	$ 1,486.53	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 3,342.87**	**$ 1,639.03**	**$ 3,120.00**	**$ 714.94**	**$ 3,220.00**	**$ 3,220.00**	**$ 100.00**	**3.21%**
292 ANIMAL CONTROL SUB-TOTAL:		**$ 60,407.14**	**$ 54,635.28**	**$ 63,733.00**	**$ 26,804.96**	**$ 67,740.00**	**$ 67,740.00**	**$ 4,007.00**	**6.29%**

Town of Ipswich

Civilian Dispatch

(Emergency Call Center)

Civilian Dispatch (ECC) Department

Mission Statement

It is our goal as professional communications officers to provide the public with an appropriate response to their calls for assistance. We are dedicated to serving as the vital link between the public and public safety organizations through responsiveness and technical excellence while in partnership with our users and employees. Additionally, we represent the only 24 hour contact point for citizens to contact their local government and strive to answer these non-emergency calls for service in a professional and courteous manner.

Goals and Objectives

- The Ipswich Emergency Call Center (ECC) will meet all the Commonwealth's mandated & recommended training requirements.
- Obtain State E911 training and equipment grants.
- Install new communication equipment and achieve State training certifications to implement "Text to 911" capabilities.
- Upgrade secondary dispatching console (position #2).
- Upgrade anti-static flooring and wall acoustic material in the ECC.

Accomplishments

- Obtained two State E911 grants for training ($10,000) and upgraded communication equipment ($34,412). These physical upgrades include a new computers, consoles and Fire Alarm panels at our primary dispatch position (position #1).
- All Communication Officers received in-service training and certifications from State E911.
- Received State certification to receive and dispatch all cellular 911 calls originating in Ipswich (via GPS) instead of being relayed from the Regional 911 Center in Middleton. This ability provides faster response times to our citizens when emergencies are initiated through cell calls.
- Received and dispatched over 25,000 call for service (emergency & non-emergency).

Significant Budget Changes & Initiatives

There are no significant budget changes planned for FY2020. A management change in (**12971-5116**) Permanent Part Time has no financial ramifications, however the two open shift positions that were fill by two part time employees are now filled by one part time employee.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

297 CIVILIAN DISPATCH					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12971-5115	Permanent Wages	$ 61,510.72	$ 64,542.80	$ 66,336.00	$ 32,719.68	$ 67,337.67	$ 67,337.67	$ 1,001.67	1.51%
12971-5116	Permanent Part Time	$ 21,887.25	$ 18,869.55	$ 22,050.00	$ 10,836.00	$ 22,382.96	$ 22,382.96	$ 332.95	1.51%
12971-5117	Dispatcher	$ 157,614.60	$ 163,480.80	$ 168,021.00	$ 81,708.48	$ 171,198.87	$ 171,198.87	$ 3,177.87	1.89%
12971-5131	Overtime	$ 68,204.00	$ 83,190.81	$ 70,000.00	$ 41,197.31	$ 75,000.00	$ 75,000.00	$ 5,000.00	7.14%
12971-5141	Differential & Incentive	$ 11,464.86	$ 8,473.81	$ 9,280.00	$ 4,115.30	$ 9,280.00	$ 9,280.00	$ -	0.00%
12971-5151	Holiday Pay	$ 12,930.24	$ 14,702.84	$ 15,374.00	$ 5,949.44	$ 15,759.00	$ 15,759.00	$ 385.00	2.50%
12971-5197	Uniform Allowance	$ 2,439.84	$ 2,444.86	$ 2,700.00	$ 1,057.15	$ 2,700.00	$ 2,700.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 336,051.51**	**$ 355,705.47**	**$ 353,761.00**	**$ 177,583.36**	**$ 363,658.50**	**$ 363,658.50**	**$ 9,897.50**	**2.80%**
12972-5244	Maintenance Contracts	$ 78.00	$ -	$ 105.00	$ -	$ 105.00	$ 105.00	$ -	0.00%
12972-5340	Repair & Replace Office Equipment	$ -	$ 15.54	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
12972-5511	Training	$ 1,132.58	$ 634.69	$ 1,000.00	$ 197.82	$ 1,000.00	$ 1,000.00	$ -	0.00%
12972-5731	Association Dues	$ 750.00	$ 290.25	$ 750.00	$ -	$ 750.00	$ 750.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 1,960.58**	**$ 940.48**	**$ 2,355.00**	**$ 197.82**	**$ 2,355.00**	**$ 2,355.00**	**$ -**	**0.00%**
297 CIVILIAN DISPATCH SUB-TOTAL:		**$ 338,012.09**	**$ 356,645.95**	**$ 356,116.00**	**$ 177,781.18**	**$ 366,013.50**	**$ 366,013.50**	**$ 9,897.50**	**2.78%**

Town of Ipswich

Harbormaster

Mission Statement

The Ipswich Harbormaster mission is to provide marine law enforcement, rescue and education services to boaters within the waters of Ipswich Bay. We are dedicated to delivering these services to the boating community with courtesy and professionalism. Our goal is to foster a safe boating environment by maintaining a high state of readiness and cultivating partnerships with fisherman, clammers, recreational boat owners, and other marine law enforcement agencies within Ipswich Bay.

The emphasis of the Harbormaster Department is to educate recreational boaters about the rules and regulations governing the use of our Town waters in order to promote public safety and enjoyment. In addition to educating the public on boating safety, the Harbormaster also provides training to enforcement personnel.

Goals and Objectives

- The Ipswich Harbormaster Department will meet all the Commonwealth's mandated & recommended training requirements.

- Specialized training for 2 boat operators will include USCG Captain's License class and test preparation. This license is properly termed "Operator of Uninspected Passenger Vessels" (OUPV) and is commonly referred to as the "6-pack." This Captain's license hones and tests a boat operator's skills in navigation, chart plotting, rules of the road, safety & regulations, buoyage systems, basic weather, and basic stability.

- Add environmentally conscious lighting to river navigational aids to assist boaters operating up & down the river in low light conditions. These voyage activities have become more common as fishermen and recreational boaters alike are extending their activities on the waterways.

- Continue our partnership with the Conservation Office to assist them in their work related to the Coastal Zone Management grant; enforcement of conservation regulations related to waterways and shorelines; and educating people who utilize our waterways for recreational or commercial endeavors.

- Continue our collaboration with the North East Coastal Coalition & Army Corps' of Engineers to find an economic solution to dredging the Ipswich River. This includes work

with area universities (UNH, UMass & BU) on environmental solutions to dispose/redistribute the dredge spoils in a safe & beneficial way.

Accomplishments

- Continually updated & replaced navigational aids within the town's waterways. These new navigational buoys are more robust than past designs and do not require yearly replacement.

- Repower the Patrol Boat (*Tiger Shark*) with new engines and electrical wiring. The engines on our *Tiger Shark* are the original engines, installed in 2012 and have over 1,800hrs of service time.

- Completed the permitting process, final design & engineering portion of the Town Wharf Improvement project funded by the State Water Access Board. The design will repair the existing wall & cap, install new metal float guides and replace the ramp at the Wharf. The work will create a new 5' wide pedestrian "walk" along the wall and protected from vehicles by granite blocks. Construction is scheduled for winter/spring 2020.

- During the 2018 boating season the Harbor Department processed and issued 1,019 mooring, including 27 new mooring permits. Managed the current wait list for the upcoming 2019 boating season, which has 220 applications.

Significant Budget Changes & Initiatives

The only two significant budget changes in FY2020 are a $4,000 reduction in (**12952-5432**) Other Structures and a $7,000 reduction in (**12951-5123**) Other Pay. The $4,000 saving is a result of buying more robust, albeit more expensive, navigational buoys over the past few years that do not need yearly replacements. FY2020 represents a year were replacement buoys are not needed. The $7,000 savings is due to tracking past years expenses in that budget line and making a downward adjustment.

Harbormaster Department

Harbormaster Department

Harbormaster Department

Harbormaster Department

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

295 HARBORMASTER (Funded by Waterways)					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12951-5115	Permanent Wages	$ 25,000.00	$ 25,000.00	$ 42,029.00	$ -	$ 40,805.00	$ 40,805.00	$ (1,224.00)	-2.91%
12951-5121	Temporary Part Time	$ 1,545.00	$ 513.75	$ 2,000.00	$ 1,183.05	$ 2,200.00	$ 2,200.00	$ 200.00	10.00%
12951-5123	Other Pay	$ 17,383.01	$ 19,989.04	$ 25,000.00	$ 8,926.57	$ 18,368.00	$ 18,368.00	$ (6,632.00)	-26.53%
12951-5175	Health Insurance	$ 4,907.00	$ 9,814.00	$ 11,722.00	$ -	$ 12,190.88	$ 12,190.88	$ 468.88	4.00%
12951-5193	Retirement	$ 2,250.00	$ 3,672.00	$ 3,783.00	$ -	$ 4,085.64	$ 4,085.64	$ 302.64	8.00%
12951-5194	Medicare	$ 362.00	$ 592.00	$ 591.00	$ -	$ 632.37	$ 632.37	$ 41.37	7.00%
PERSONNEL SUB-TOTAL:		**$ 51,447.01**	**$ 59,580.79**	**$ 85,125.00**	**$ 10,109.62**	**$ 78,281.89**	**$ 78,281.89**	**$ (6,843.11)**	**-8.04%**
12952-5215	Gasoline	$ 2,823.00	$ 3,979.47	$ 4,000.00	$ 3,211.21	$ 4,000.00	$ 4,000.00	$ -	0.00%
12952-5342	Postage	$ -	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
12952-5383	Other Purchased Services	$ 8,946.33	$ 15,098.10	$ 11,900.00	$ 5,779.59	$ 12,900.00	$ 12,900.00	$ 1,000.00	8.40%
12952-5422	Printed Forms	$ 598.00	$ 740.13	$ 600.00	$ 186.06	$ 700.00	$ 700.00	$ 100.00	16.67%
12952-5432	Other Structures	$ 3,755.76	$ 8,592.76	$ 8,500.00	$ -	$ 4,500.00	$ 4,500.00	$ (4,000.00)	-47.06%
12952-5487	Boat Supplies	$ 1,035.87	$ 2,158.04	$ 1,000.00	$ 630.99	$ 800.00	$ 800.00	$ (200.00)	-20.00%
12952-5511	Training	$ -	$ -	$ 200.00	$ -	$ -	$ -	$ (200.00)	-100.00%
12952-5536	Shop Supplies	$ 99.03	$ 150.00	$ 100.00	$ 99.66	$ 150.00	$ 150.00	$ 50.00	50.00%
12952-5580	Other Uniforms	$ -	$ 1,044.00	$ 400.00	$ 118.95	$ 400.00	$ 400.00	$ -	0.00%
12952-5731	Association Dues	$ 120.00	$ 120.00	$ 160.00	$ -	$ 120.00	$ 120.00	$ (40.00)	-25.00%
EXPENSES SUB-TOTAL:		**$ 17,377.99**	**$ 31,882.50**	**$ 27,060.00**	**$ 10,026.46**	**$ 23,770.00**	**$ 23,770.00**	**$ (3,290.00)**	**-12.16%**
295 HARBORMASTER SUB-TOTAL:		**$ 68,825.00**	**$ 91,463.29**	**$ 112,185.00**	**$ 20,136.08**	**$ 102,051.89**	**$ 102,051.89**	**$ (10,133.11)**	**-9.03%**

Town of Ipswich

Shellfish Department

Ipswich Shellfish Department

Mission Statement

The Ipswich Shellfish Department will act to preserve, protect, manage and enhance the shellfish resources and ecological wellbeing of the Ipswich tidal flats through the professional enforcement of state laws and local regulations. Our Constables, in a collaborative effort with the stake holders, will strive to insure a sustainable harvest of shellfish and opportunity for those residence who make their living on the tide.

Goals and Objectives

- Continuing the Ipswich Green Crab trapping program, which is used as a model by the Commonwealth's Dept of Marine Fisheries (DMF) in other communities.
- Continue our yearly improvements and maintenance of landing/launching locations for clammers.
- Work with DMF and area Universities on clam spawning experiments to include data collection.

Accomplishments

- Management of the Ipswich Green Crab trapping program which trapped and removed over 50,000 lbs of invasive green crabs from Ipswich waterways.
- Assisted the Massachusetts Oyster Project in identifying the Ipswich River to seed 50,000 juvenile oysters, which they donated at no cost to the town.
- Participated in collection of shellfish species for the Food and Drug Administration and DMF lab analysis.
- Manage the Commercial Shellfish Task programs which includes maintenance and improvements to landing/launching areas for local clammers.
- Collected and documented daily catch weights of clams to have actionable data points for Shellfish Regulation updates.

Significant Budget Changes & Initiatives

There are no significant budget changes or new initiatives planned for FY2020.

Ipswich Shellfish Department

Ipswich Shellfish Department

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

296 SHELLFISH Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12961-5112	Appointed Salary Constable	$ 67,007.57	$ 68,683.00	$ 70,056.00	$ 33,680.95	$ 71,457.00	$ 71,457.00	$ 1,401.00	2.00%
12961-5113	Appointed Salary Part Time Constable	$ 17,880.24	$ 16,446.00	$ 20,140.00	$ 9,078.00	$ 20,540.00	$ 20,540.00	$ 400.00	1.99%
PERSONNEL SUB-TOTAL:		**$ 84,887.81**	**$ 85,129.00**	**$ 90,196.00**	**$ 42,758.95**	**$ 91,997.00**	**$ 91,997.00**	**$ 1,801.00**	**2.00%**
12962-5245	Motor Vehicles	$ -	$ 77.76	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
12962-5383	Other Purchased Services	$ 25,000.00	$ 16,359.28	$ 20,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
12962-5422	Printed Forms	$ 763.79	$ 612.50	$ 850.00	$ 672.00	$ 850.00	$ 850.00	$ -	0.00%
12962-5481	Oil & Lube	$ -	$ -	$ 135.00	$ 41.57	$ 135.00	$ 135.00	$ -	0.00%
12962-5482	Tires	$ -	$ -	$ 120.00	$ -	$ 120.00	$ 120.00	$ -	0.00%
12962-5483	Parts In-House Repair	$ 100.00	$ -	$ 50.00	$ 29.98	$ 50.00	$ 50.00	$ -	0.00%
12962-5485	Other Equipment	$ 4,086.23	$ 494.91	$ 250.00	$ 106.35	$ 500.00	$ 500.00	$ 250.00	100.00%
12962-5487	Boat Supplies	$ 265.85	$ 209.12	$ 400.00	$ 315.43	$ 500.00	$ 500.00	$ 100.00	25.00%
12962-5536	Shop Supplies	$ 90.00	$ 56.49	$ 100.00	$ 66.67	$ 100.00	$ 100.00	$ -	0.00%
12962-5582	Turnout Equipment	$ 331.56	$ 500.00	$ 250.00	$ 218.98	$ 500.00	$ 500.00	$ 250.00	100.00%
12962-5731	Association Dues	$ 50.00	$ 100.00	$ 500.00	$ -	$ 250.00	$ 250.00	$ (250.00)	-50.00%
12962-5733	Conference Registration	$ 50.00	$ 272.46	$ 500.00	$ 50.00	$ 500.00	$ 500.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 30,737.43**	**$ 18,682.52**	**$ 23,255.00**	**$ 16,500.98**	**$ 23,605.00**	**$ 23,605.00**	**$ 350.00**	**1.51%**
296 SHELLFISH SUB-TOTAL:		**$ 115,625.24**	**$ 103,811.52**	**$ 113,451.00**	**$ 59,259.93**	**$ 115,602.00**	**$ 115,602.00**	**$ 2,151.00**	**1.90%**

Emergency Management

IPSWICH EMERGENCY MANAGEMENT AGENCY

15 Elm Street
IPSWICH, MASSACHUSETTS 01938

Lieutenant Jonathan Hubbard
Emergency Management Director

(O) – 978-356-4343
(F) – 978-356-6625

IPSWICH EMERGENCY MANAGEMENT AGENCY

Budget Report

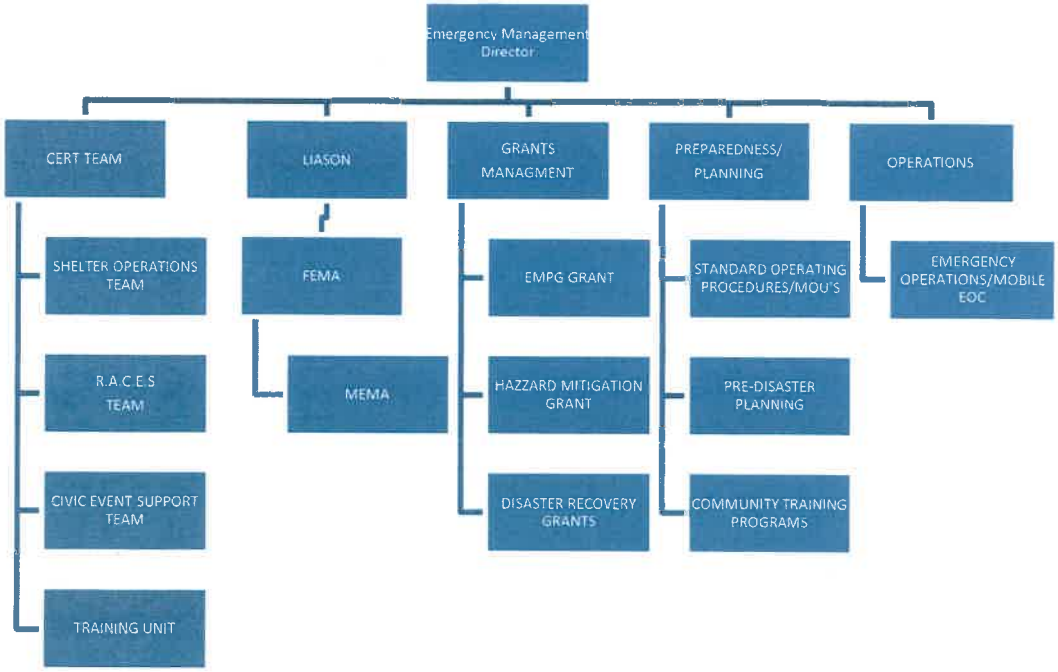
Mission Statement

The IEMA mission is to develop and maintain a comprehensive plan to prepare for, respond to, and recover from, all types of major emergencies that might occur in the town.

This is accomplished by working daily to coordinate the cooperation of various town departments, volunteer units, regional partners, and other organizations that would have a role in any major emergency.

During a major disaster or emergency, response and recovery activities are coordinated from the Towns Emergency Operations Center (EOC). From the EOC, heads of various departments and agencies work in a unified command, following ICS gridlines to respond to the emergency.

Organization Chart



Goals and Objectives

- Complete Hazard Mitigation Plan and receive approval from MEMA and FEMA for full certification of Plan. This will allow the towns departments to be eligible to apply for federal hazard mitigation funds.
- Complete installations in the Mobile EOC for 100% operational capabilities to deploy to major incidents. Develop Standard Operating Procedures for deployment of the Mobile EOC and and create a strategic radio operations plan for major incidents,

- Continue to train our Community Emergency Response Team and maintain operational readiness with this unit to provide assistance for opening and running shelters, support community events, respond to natural and man-made disasters providing first responder level medical assistance and provide National Weather Service Skywarn weather spotting services.
- Provide Community outreach programs to the Council on Aging and Ipswich Elementary Schools for Emergency Preparedness in the home.
- Research and apply for grants for local and regional projects that can increase our Planning, Preparedness, Response and/or Recovery to disasters.

Accomplishments

- Operated two successful emergency shelters in response to the power outages of March 2-3, 2018 and March 7-9th 2018. Coordinated housing, feeding, and transportation of hundreds of residents during these two events. Our volunteer CERT Team provided 108.5 hours of service with 13 members for the March 2-3rd storm and 95.5 hours with 12 members for the March 7-9th outage. During the second storm we transitioned to a regional Red Cross shelter with assistance from MEMA and our CERT team continued to assist in that operation. We were chosen for this role due to our preplanning and coordination with MEMA.
- Successfully pursued several grants such as the Emergency Management Performance Grant, Hazard Mitigation Planning Grant, and Hazardous Materials Planning Grant Cape Ann Planning Team Region. I also have worked on the Great Marsh Plan and am working on the Municipal Vulnerability Program with Planning and Conservation.

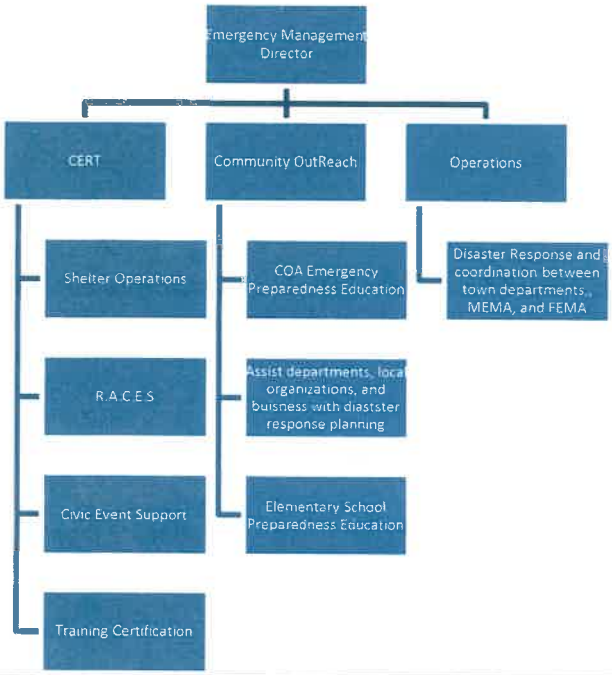
Significant Budget Changes or Initiatives

- Increase in uniform line to provide the CERT Team with appropriate uniforms during deployments. During the shelter operations our CERT Team had proper uniforms and were easily identified by residents of the shelter. This provides comfort to people in need as they can look to our CERT Team as people in official capacity that can care for them. Without proper uniforms our CERT Team will not be able to function as professionally as they currently do. Our team is expanding and we need more funding. The first rounds of uniforms were purchased with a CERT Team grant. These funds are not to be used for uniforms more than once and are sporadic at best.
- Increase the other supplies line by 2500 dollars to provide funding for Emergency go-kits to elementary school students who participate in the after school program about emergency preparedness. During this 6 week course students are taught about different disasters that affect our region and how to prepare their homes and family. They also learn about the various town departments that respond during these events and their roles and keeping the town safe. We typically have a light department crew and the fire department explain their roles and equipment during an emergency. The students are also taught basic first aid and at the conclusion they all receive an emergency go kit for their homes to prepare for a disaster. Our motto for the class is "Emergency Management starts at home." We teach the children to be their household Emergency Management Director.
- Add funding to the radio equipment line to provide maintenance and upgrades to our expanded infrastructure.
- I did not add any funding in the Permanent Part time line as it was cut by the previous town manager. I would however like funding to be added to this line. I would also like to be able to have my CERT Team placed on the pay roll as per diem employees. When a state of Emergency is declared and they are deployed in support of disaster assistance or shelter operations I feel they should be paid. They have not asked for this, however, they spend countless hours of their own time volunteering for training and providing civic event support. During our times of most need they were present running our shelters.

Without this dedicated group of highly trained people the shelters would not have been a success. Being able to provide them some type of compensation during these disasters would be the right thing to do.

- Appointed Salary has not increased since 2013. I feel I provide the town a top notch Emergency Management program and feel an increase should be included or at least discussed. I have not had the opportunity to discuss this in the previous 5 years and would like it to be considered.

Programs and Services



Performance Measures

CERT Volunteer Hours

FY'18

F/Y	ADMIN & Support	125.50
18	Training	211.00
	Operations	355.00
	F/Y 2018	**691.50**

Grants

FY 17-18 EMPG 3220-Equipment for Mobile EOC
FY 17-18 HMEP 3500-Hazardous material commodity flow study for the Cape Ann Emergency Planning Team region

MEMA Hazard Mitigation Planning Grant. Planning process currently under way with MAPC.

Personnel Summary

Position- Emergency Management Director-Part-time stipend. FTE
Position-Part-Time Employees-Zero Funded

Personnel Notes:

The Emergency Management Director is a salaried stipend position that does not work full-time on Emergency Management duties. At this time there is no funding or positions for part-time employees.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

233 EMERGENCY MANAGEMENT					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12331-5112	Appointed Salary	$ 7,499.96	$ 7,499.96	$ 7,500.00	$ 3,749.98	$ 7,500.00	$ 9,500.00	$ 2,000.00	26.67%
12331-5116	Permanent Part Time	$ -	$ -	$ -		$ -	$ -	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 7,499.96**	**$ 7,499.96**	**$ 7,500.00**	**$ 3,749.98**	**$ 7,500.00**	**$ 9,500.00**	**$ 2,000.00**	**26.67%**
12332-5246	Radio Equipment	$ 69.16	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 500.00	50.00%
12332-5343	Other Communications	$ 5,743.10	$ 8,050.55	$ 5,780.00	$ 5,427.95	$ 5,780.00	$ 5,780.00	$ -	0.00%
12332-5502	Other Supplies	$ 829.34	$ 406.87	$ 100.00	$ -	$ 2,600.00	$ 2,600.00	$ 2,500.00	2500.00%
12332-5511	Training	$ 500.00	$ 12.00	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -	0.00%
12332-5580	Other Uniforms	$ 80.00	$ 436.00	$ 500.00	$ -	$ 2,000.00	$ 2,000.00	$ 1,500.00	300.00%
12332-3732	Publications & Subscriptions	$ 1,710.00	$ 1,734.00	$ 2,030.00	$ 1,806.00	$ 2,030.00	$ 2,030.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 8,931.60**	**$ 11,639.42**	**$ 11,410.00**	**$ 8,233.95**	**$ 15,910.00**	**$ 15,910.00**	**$ 4,500.00**	**39.44%**
12332-5821	Software	$ -	$ -	$ -	$ -				
CAPITAL SUB-TOTAL:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
233 EMERGENCY MANAGEMENT SUB-TOTAL:		**$ 16,431.56**	**$ 19,139.38**	**$ 18,910.00**	**$ 11,983.93**	**$ 23,410.00**	**$ 25,410.00**	**$ 6,500.00**	**34.37%**

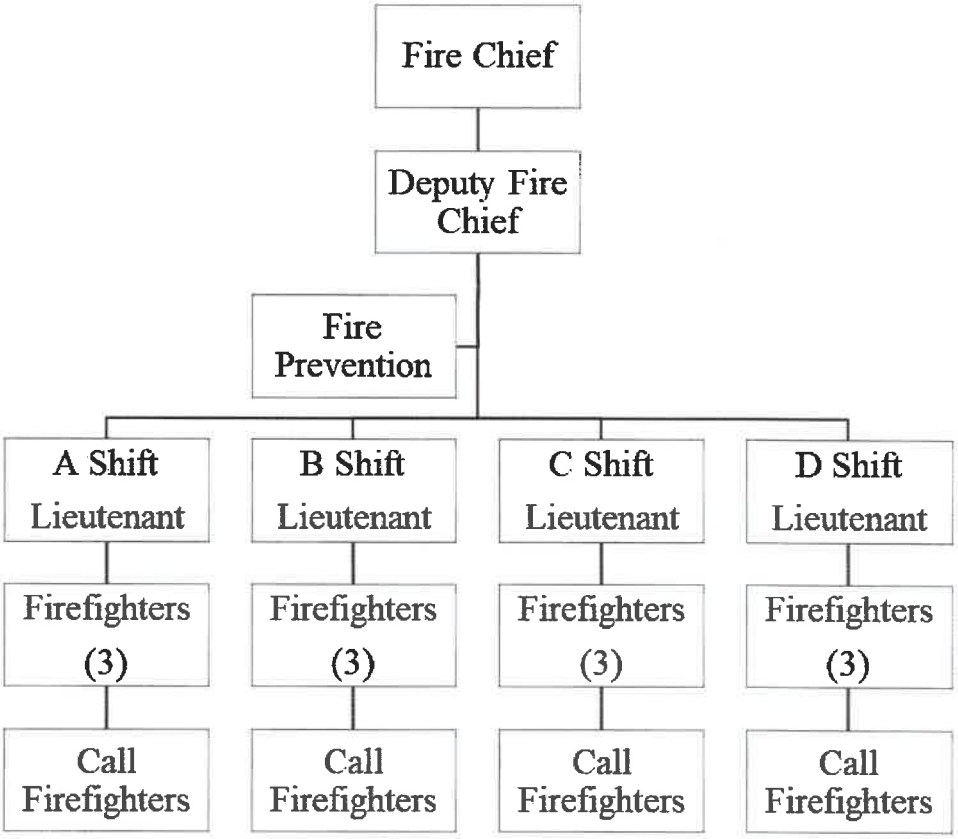
Fire

IPSWICH FIRE DEPARTMENT

Ipswich Fire Department Mission Statement

The primary mission of the Ipswich Fire Department is to protect lives and property as well as improve the quality of life in the Town of Ipswich through fire prevention, fire suppression, medical assistance, hazardous materials control to all who live, work or invest in the community.

Organizational Chart



Goals and Objectives

- Develop a streamlined process for the hiring of call firefighters.
- Implement the necessary steps from the ISO review to improve the Town's ISO rating.
- Review and edit the department's Standard Operating Guidelines to reflect the OSHA Standards adopted by the State.
- Evaluate and assess the department's compliance with OSHA standards that have been adopted by the Department of Labor Standards and develop a plan to correct any short comings.

Accomplishments

- Deputy Chief Andy Theriault was promoted to Fire Chief in September.
- Lt. Jeff French was promoted to Deputy Chief in November.
- The department took delivery of two new Emergency One Typhoon pumpers.
- Four department members completed the Massachusetts Firefighting Academy Company Officer II program.

Significant Budget Changes or Initiatives

Permanent Lieutenants (5114)

The increase in this account is due to two lieutenants receiving step increases.

Permanent Firefighters (5115)

The significant decrease from FY19 is attributed to the fact that there were 13 firefighter positions funded vs. 12. This error was corrected for FY20.

Other Repairs & Maintenance (5255)

The increase in this account is due to increases in the costs associated with the diesel exhaust system, hose testing and IMC & IAR-Fire Software agreements.

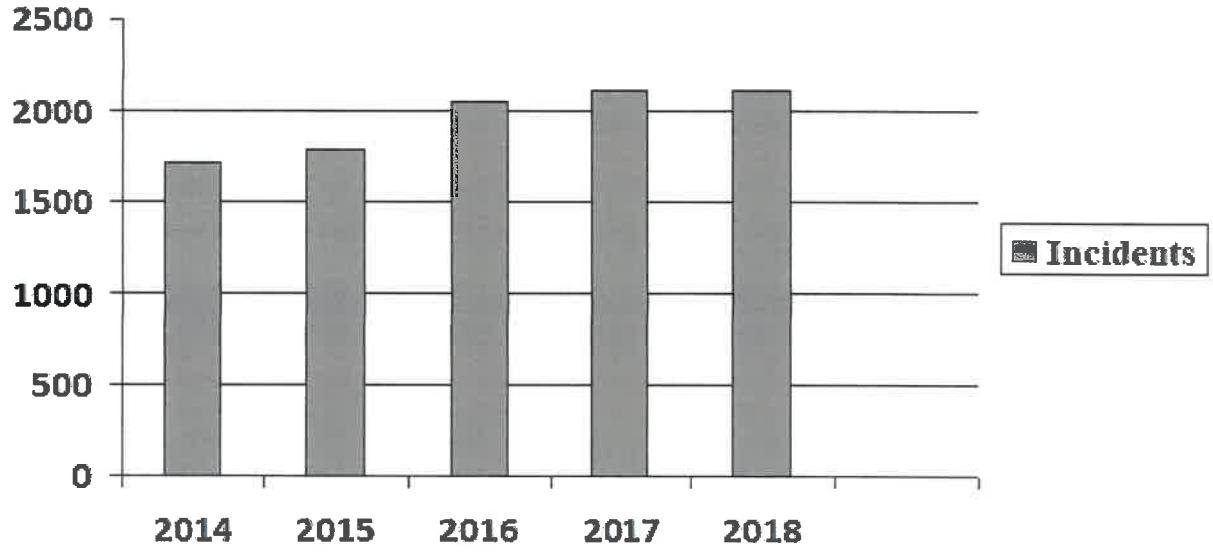
Medical Exams (5301)

The increase in this account is due to medical exam costs increasing, adding one additional medical exam and adding EMS fees that were not previously accounted for.

Programs and Services

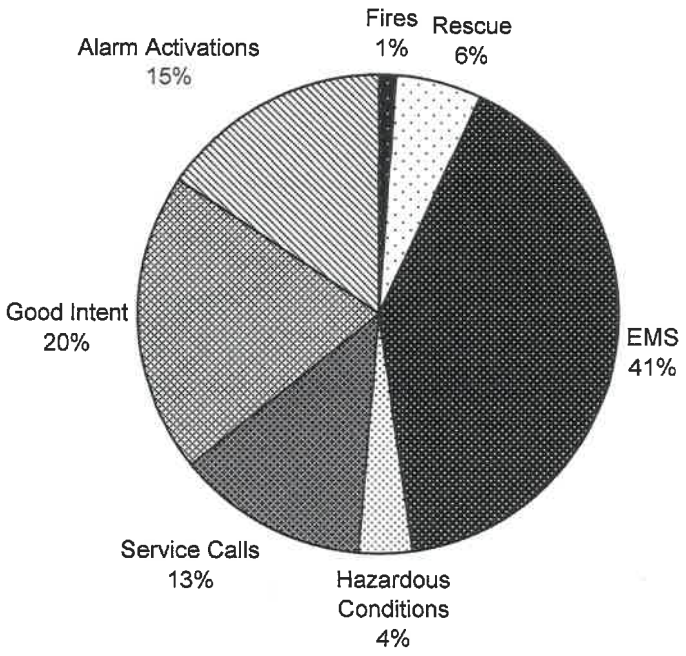
Performance Measures

Number of Incidents per Year



This chart shows the number of incidents the department has responded to over the past five years.

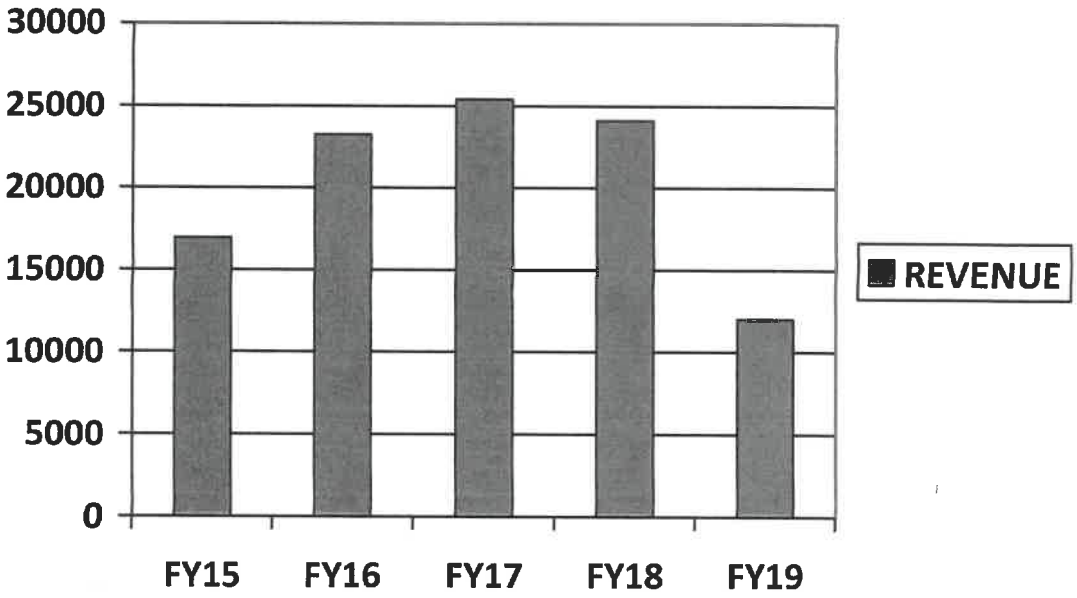
Percentage of Incidents from 2016-2018



This chart shows in a percentage form the type of incidents that the department responded to from 2016 to 2018. Even though the department predominately responds to EMS incidents, these types of responses are well below the 64% reported nationwide by the U.S. Fire Administration.

Performance Measures

Revenue



This chart shows how much the department has earned in revenue through permit fees. Revenue for FY19 is on pace to exceed the revenue earned in FY18 and most likely exceed FY17.

Personnel Summary

Ipswich Fire Department				
Personnel Summary				
Position	**FY2018 FTE**	**FY2019 FTE**	**FY2020 FTE**	**Change**
Fire Chief	1.00	1.00	1.00	-
Deputy Fire Chief	-	1.00	1.00	-
Lieutenants	5.00	5.00	5.00	-
Firefighters	12.00	12.00	12.00	-
Call Firefighters (.50 FTE)	6.00	6.00	5.00	(1.00)
Total FTE	24.00	25.00	24.00	(1.00)

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

220 FIRE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12201-5112	Appointed Salary Fire Chief	$ 122,561.10	$ 128,304.28	$ 117,540.00	$ 57,601.96	$ 128,912.00	$ 128,912.00	$ 11,372.00	9.68%
12201-5113	Appointed Salary Deputy Chief	$ -	$ 52,500.01	$ 107,100.00	$ 26,459.64	$ 104,550.15	$ 104,550.15	$ (2,549.85)	-2.38%
12201-5114	Permanent Other	$ 290,323.38	$ 341,761.99	$ 373,350.00	$ 167,599.59	$ 383,825.00	$ 383,825.00	$ 10,475.00	2.81%
12201-5115	Permanent Wages	$ 701,258.37	$ 779,519.01	$ 841,156.00	$ 393,069.00	$ 771,846.00	$ 771,846.00	$ (69,310.00)	-8.24%
12201-5116	Permanent Part Time	$ 36,094.35	$ 29,787.90	$ 41,000.00	$ 10,918.49	$ 41,000.00	$ 41,000.00	$ -	0.00%
12201-5123	Other Pay	$ -	$ 750.00	$ 1,800.00	$ 825.00	$ 1,800.00	$ 1,800.00	$ -	0.00%
12201-5126	Sick Leave Buyback	$ -	$ -	$ 10,000.00	$ -	$ 5,000.00	$ 5,000.00	$ (5,000.00)	-50.00%
12201-5131	Overtime	$ 192,122.70	$ 263,371.84	$ 242,046.00	$ 124,145.47	$ 242,046.00	$ 242,046.00	$ -	0.00%
12201-5133	Overtime Civic Events	$ -	$ -	$ 1,000.00	$ 413.84	$ 1,000.00	$ 1,000.00	$ -	0.00%
12201-5141	Differential & Incentive	$ 48,244.16	$ 47,521.32	$ 56,100.00	$ 25,936.56	$ 53,700.00	$ 53,700.00	$ (2,400.00)	-4.28%
12201-5151	Holiday Pay	$ 45,523.86	$ 49,459.16	$ 56,054.00	$ 25,640.45	$ 53,134.00	$ 53,134.00	$ (2,920.00)	-5.21%
12201-5197	Uniform Allowance	$ 13,726.00	$ 23,688.40	$ 30,000.00	$ 9,102.99	$ 28,500.00	$ 28,500.00	$ (1,500.00)	-5.00%
PERSONNEL SUB-TOTAL:		**$ 1,449,853.92**	**$ 1,716,663.91**	**$ 1,877,146.00**	**$ 841,712.99**	**$ 1,815,313.15**	**$ 1,815,313.15**	**$ (61,832.85)**	**-3.29%**
12202-5245	Motor Vehicles	$ 25,715.45	$ 29,524.71	$ 24,000.00	$ 6,366.61	$ 24,000.00	$ 24,000.00	$ -	0.00%
12202-5255	Radio Equipment	$ 13,417.47	$ 16,301.51	$ 15,440.00	$ 10,226.27	$ 18,490.00	$ 18,490.00	$ 3,050.00	19.75%
12202-5301	Medical Exams	$ 5,439.32	$ 5,556.17	$ 6,100.00	$ 3,171.56	$ 9,300.00	$ 8,000.00	$ 1,900.00	31.15%
12202-5344	Two-Way Radio	$ 3,424.86	$ 4,975.34	$ 6,300.00	$ 5,607.26	$ 6,300.00	$ 6,300.00	$ -	0.00%
12202-5422	Printed Forms	$ 333.10	$ 366.23	$ 500.00	$ 88.00	$ 500.00	$ 500.00	$ -	0.00%
12202-5483	Parts In-House Repair	$ 6,962.64	$ 8,429.39	$ 8,400.00	$ 2,186.92	$ 8,400.00	$ 8,400.00	$ -	0.00%
12202-5485	Other Equipment	$ 421.00	$ 413.95	$ 900.00	$ -	$ 900.00	$ 900.00	$ -	0.00%
12202-5490	Fire Prevention	$ 8.04	$ 235.95	$ 400.00	$ -	$ 400.00	$ 400.00	$ -	0.00%
12202-5511	Training	$ 2,650.00	$ 2,148.00	$ 4,000.00	$ 1,188.93	$ 4,000.00	$ 4,000.00	$ -	0.00%
12202-5581	Firefighting Supplies	$ 107,565.03	$ 48,806.88	$ 35,039.00	$ 14,078.50	$ 35,100.00	$ 35,100.00	$ 61.00	0.17%
12202-5712	Meals/Lodging	$ 1,473.30	$ 476.30	$ 700.00	$ -	$ 700.00	$ 700.00	$ -	0.00%
12202-5721	Out of State Travel	$ 2,967.74	$ 1,947.64	$ 2,775.00	$ -	$ 2,775.00	$ 2,775.00	$ -	0.00%
12202-5731	Association Dues	$ 2,439.00	$ 2,306.50	$ 3,300.00	$ -	$ 3,300.00	$ 3,300.00	$ -	0.00%
12202-5732	Publications & Subscriptions	$ 1,450.00	$ 1,495.00	$ 550.00	$ 40.00	$ 600.00	$ 600.00	$ 50.00	9.09%
EXPENSES SUB-TOTAL:		**$ 174,266.95**	**$ 122,983.57**	**$ 108,404.00**	**$ 42,954.05**	**$ 114,765.00**	**$ 113,465.00**	**$ 5,061.00**	**4.67%**
12202-5815	Equipment	$ 3,220.00	$ 3,900.00	$ -					
CAPITAL SUB-TOTAL:		**$ 3,220.00**	**$ 3,900.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
220 FIRE SUB-TOTAL:		**$ 1,627,340.87**	**$ 1,843,547.48**	**$ 1,985,550.00**	**$ 884,667.04**	**$ 1,930,078.15**	**$ 1,928,778.15**	**$ (56,771.85)**	**-2.86%**

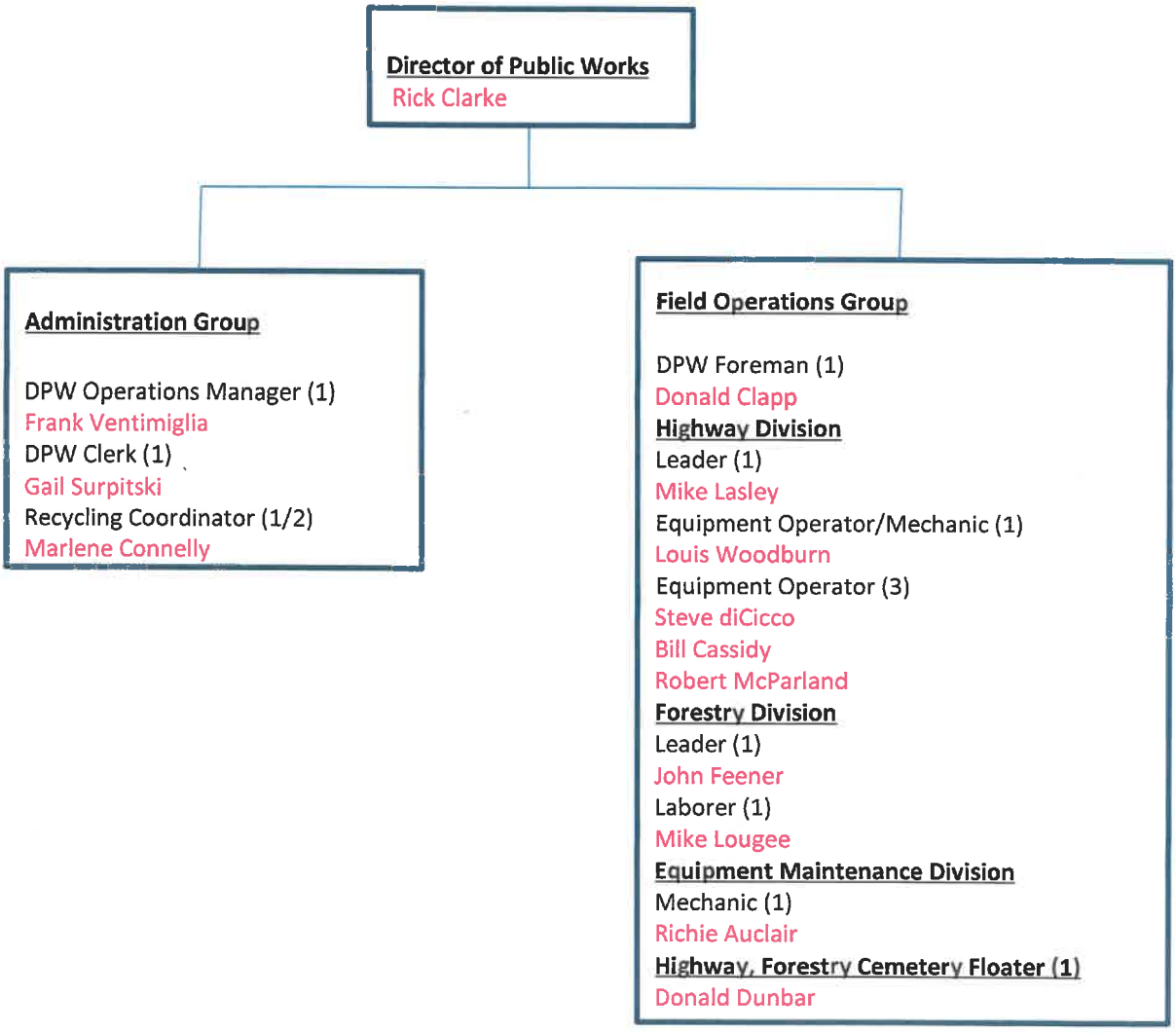
DPW & Cemetery

Public Works Department

Public Works Department Mission

The mission of the Ipswich Public Works Department is to plan, build, operate, maintain and support transportation, tree care throughout town owned property, parks and cemeteries to sustain natural systems essential to a safe and comfortable life and afterlife in Ipswich; by working with Town Employees and Residents to ensure the present and future way of life in Ipswich is consistent with their necessities and desires to want to continue to work and live in Ipswich.

Organizational Chart



Public Works Department

Goals and Objectives

- Perform Chapter 90 funded street resurfacing.
- Complete the update of the stormwater management plan to comply with changes to federal stormwater regulations and perform outfall sampling in accordance with the plan.
- Integrate solid waste operational data into appropriate pages on the Town website as well as continuing to improve the project management web pages for capital projects and ongoing public works projects.
- Develop strategies to control electronic waste costs in the solid waste budget.

Accomplishments

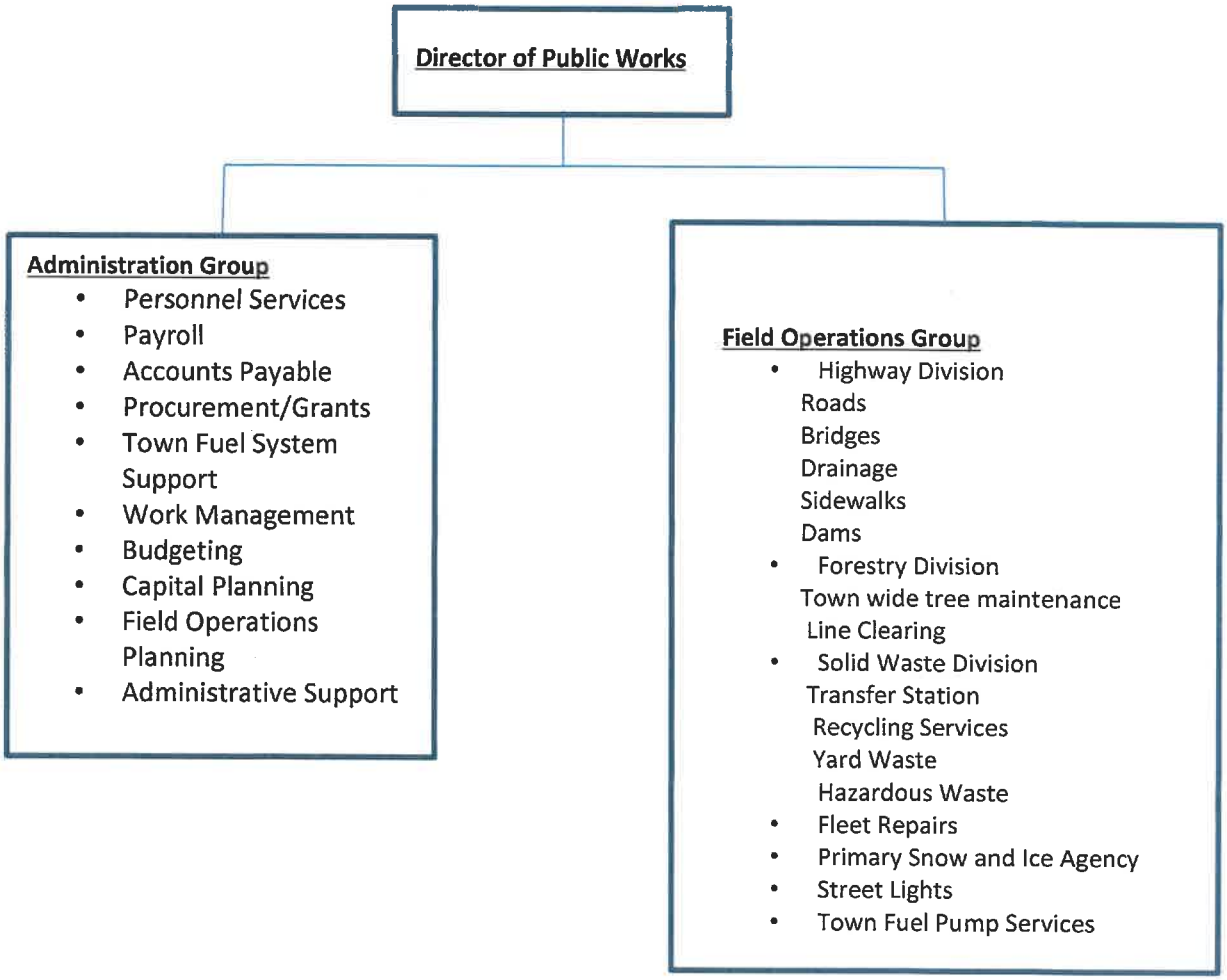
- Resurfaced Leslie Rd, East St (Couty St to Newmarch St), Lowes Ln, Chebacco Rd, Town Farm Rd, Oakhurst Ave and Juniper St.
- Processed and transferred 2930.83 tons of solid waste and 1809.58 tons of recyclables.
- Updated townwide street condition inventory and developed street repair priority list.
- Commenced the update to the Town's Stormwater Management Plan.

Public Works Department

Significant Budget Changes or Initiatives

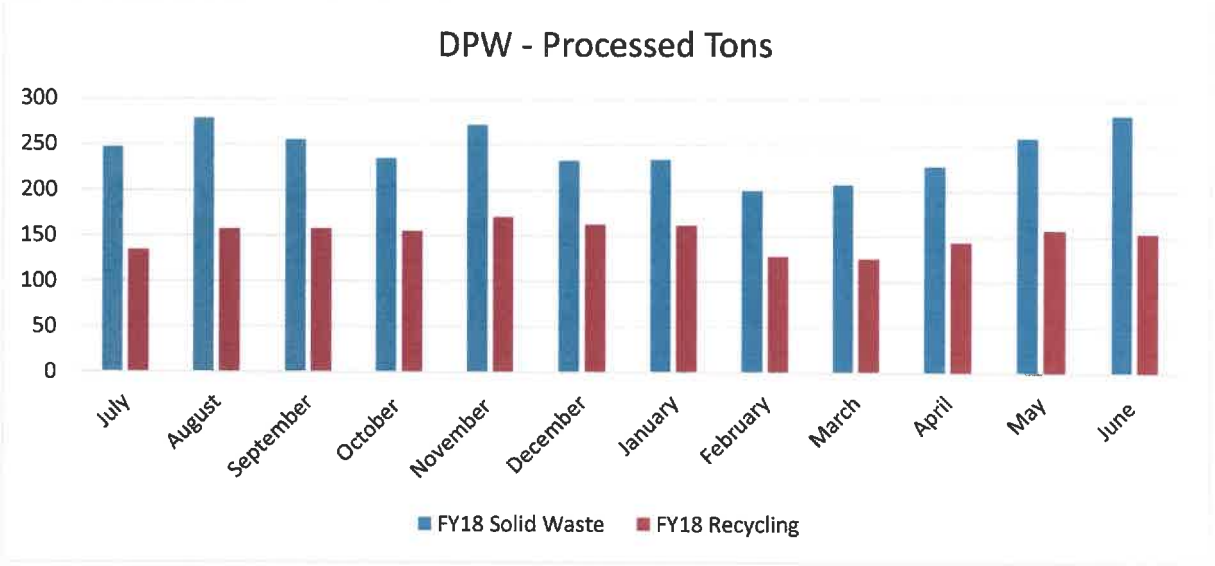
The FY 20 budget contains no significant budget increases from FY19.

Programs and Services



Public Works Department

Performance Measures



Note:

Total solid waste tonnage through October 2018 is down approx. 2% over FY18 to date. Total recycling tonnage is up approx. 1% through October 2018 to date.

Public Works Department

Personnel Summary

Department of Public Works				
Personnel Summary				
Position	**FY2018 FTE**	**FY2019 FTE**	**FY2020 FTE**	**Change**
Director of Public Works	1	1	1	0
Administration				
Director of Operations	1	1	1	0
DPW Clerk	1	1	1	0
Recycling Coordinator	0.5	0.5	1	0
Highway				
DPW Foreman	1	1	1	0
Leader	1	1	1	0
Equipment Operator/Mechanic	1	1	1	0
Equipment Operator	3	3	3	0
Floater	0	0.33	0.33	0
Forestry				
Leader	1	1	1	0
Laborer	1	1	1	0
Floater	0	0.33	0.33	0
Equipment Maintenance				
Mechanic	1	1	1	0
Total Full-time Equivalents	**12.5**	**13.16**	**13.66**	**0**

Personnel Notes

FTEs are based on a 35 hour work week and are benefit eligible.

The FY 2020 budget proposes a change to the existing staffing level of the position of Recycling Coordinator, the additional cost of the employee will be paid out of the Recycling Enterprise Account

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

421 PUBLIC WORKS					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14211-5112	Appointed Salary DPW Director	$ 116,826.78	$ 119,747.68	$ 122,143.00	$ 58,722.50	$ 123,980.00	$ 123,980.00	$ 1,837.00	1.50%
14211-5115	Permanent Wages	$ 45,949.05	$ 53,818.17	$ 47,629.00	$ 22,996.90	$ 49,077.00	$ 49,077.00	$ 1,448.00	3.04%
14211-5121	Temporary Part Time	$ 3,856.00	$ 1,913.21	$ 2,700.00	$ 1,355.00	$ 2,700.00	$ 2,700.00	$ -	0.00%
14211-5141	Differential & Incentive	$ 600.00	$ -	$ 600.00	$ -	$ 600.00	$ 600.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 167,231.83**	**$ 175,479.06**	**$ 173,072.00**	**$ 83,074.40**	**$ 176,357.00**	**$ 176,357.00**	**$ 3,285.00**	**1.90%**
14212-5303	Legal - Deeds	$ 75.00	$ 75.00	$ 100.00	$ 75.00	$ 100.00	$ 100.00	$ -	0.00%
14212-5304	Advertising	$ 307.50	$ 31.90	$ 300.00	$ -	$ 300.00	$ 300.00	$ -	0.00%
14212-5420	Department Supplies	$ 533.15	$ 3,500.08	$ 800.00	$ 1.68	$ 800.00	$ 800.00	$ -	0.00%
14212-5422	Printed Forms	$ 178.16	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
14212-5711	Mileage	$ 90.70	$ 18.00	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
14212-5721	Out of State Travel	$ 2,642.08	$ 2,737.66	$ 2,900.00	$ 3,008.12	$ 3,000.00	$ 3,000.00	$ 100.00	3.45%
14212-5731	Association Dues	$ 230.00	$ 237.50	$ 400.00	$ 245.00	$ 400.00	$ 400.00	$ -	0.00%
14212-5732	Publications & Subscriptions	$ 250.80	$ 570.00	$ 260.00	$ -	$ 300.00	$ 300.00	$ 40.00	15.38%
EXPENSES SUB-TOTAL:		**$ 4,307.39**	**$ 7,170.14**	**$ 5,160.00**	**$ 3,329.80**	**$ 5,300.00**	**$ 5,300.00**	**$ 140.00**	**2.71%**
421 PUBLIC WORKS SUB-TOTAL:		**$ 171,539.22**	**$ 182,649.20**	**$ 178,232.00**	**$ 86,404.20**	**$ 181,657.00**	**$ 181,657.00**	**$ 3,425.00**	**1.92%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

422 EQUIPMENT MAINTENANCE					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14221-5115	Permanent Wages	$ 61,973.13	$ 63,377.60	$ 64,782.00	$ 31,070.00	$ 66,305.00	$ 66,305.00	$ 1,523.00	2.35%
14221-5131	Overtime	$ -	$ -	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	0.00%
14221-5141	Differential & Incentive	$ 800.00	$ 400.00	$ 544.00	$ 400.00	$ 544.00	$ 544.00	$ -	0.00%
14221-5197	Uniform Allowance	$ 400.00	$ 386.99	$ 400.00	$ 200.00	$ 400.00	$ 400.00	$ -	0.00%
14221-5198	CDL Stipend	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 63,673.13**	**$ 64,664.59**	**$ 67,726.00**	**$ 32,170.00**	**$ 69,249.00**	**$ 69,249.00**	**$ 1,523.00**	**2.25%**
14222-5215	Gasoline	$ 35,972.01	$ 41,075.86	$ 69,140.00	$ 33,823.48	$ 75,000.00	$ 70,000.00	$ 860.00	1.24%
14222-5216	Diesel Fuel	$ 12,165.76	$ 8,270.69	$ 24,000.00	$ 17,214.78	$ 30,750.00	$ 24,000.00	$ -	0.00%
14222-5251	Building Maintenance & Repair	$ 1,580.16	$ 2,849.30	$ 3,500.00	$ 2,422.04	$ 3,500.00	$ 3,500.00	$ -	0.00%
14222-5255	Other Repairs & Maintenance	$ 3,524.20	$ 4,920.29	$ 4,500.00	$ 1,572.57	$ 4,500.00	$ 4,500.00	$ -	0.00%
14222-5278	Other Rentals	$ 0.34	$ -	$ 179.00	$ -	$ 179.00	$ 179.00	$ -	0.00%
14222-5383	Other Purchased Services	$ 1,624.50	$ 2,978.29	$ 3,000.00	$ -	$ 4,000.00	$ 4,000.00	$ 1,000.00	33.33%
14222-5481	Oil & Lube	$ -	$ 197.17	$ -	$ -	$ -	$ -	$ -	0.00%
14222-5482	Tires	$ 5,070.82	$ 3,657.56	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -	0.00%
14222-5483	Parts In-House Repair	$ 36,386.46	$ 56,376.45	$ 35,000.00	$ 24,627.22	$ 45,000.00	$ 40,000.00	$ 5,000.00	14.29%
14222-5486	Sweeper Maintenance	$ 3,943.37	$ 5,522.17	$ 5,000.00	$ 186.45	$ 5,500.00	$ 5,500.00	$ 500.00	10.00%
14222-5488	Truck Tools	$ 1,311.29	$ 1,370.70	$ 3,000.00	$ 1,408.93	$ 3,000.00	$ 3,000.00	$ -	0.00%
14222-5536	Shop Supplies	$ 489.37	$ 2,364.83	$ 500.00	$ 617.50	$ 1,000.00	$ 1,000.00	$ 500.00	100.00%
14222-5712	Meals/Lodging	$ -	$ -	$ 120.00	$ -	$ 120.00	$ 120.00	$ -	0.00%
14222-5713	License Requirement	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 102,108.28**	**$ 129,623.31**	**$ 152,979.00**	**$ 81,912.97**	**$ 177,589.00**	**$ 160,839.00**	**$ 7,860.00**	**5.14%**
422 EQUIPMENT MAINTENANCE SUB-TOTAL:		**$ 165,781.41**	**$ 194,287.90**	**$ 220,705.00**	**$ 114,082.97**	**$ 246,838.00**	**$ 230,088.00**	**$ 9,383.00**	**4.25%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

423 SNOW & ICE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14231-5131	Overtime	$ 82,761.43	$ 84,365.69	$ 100,000.00	$ 6,722.97	$ 100,000.00	$ 100,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 82,761.43**	**$ 84,365.69**	**$ 100,000.00**	**$ 6,722.97**	**$ 100,000.00**	**$ 100,000.00**	**$ -**	**0.00%**
14232-5215	Gasoline	$ 17,452.76	$ 24,201.53	$ 25,000.00	$ -	$ 25,000.00	$ 25,000.00	$ -	0.00%
14232-5216	Diesel Fuel	$ 18,457.20	$ 32,794.56	$ 35,000.00	$ 4,064.59	$ 35,000.00	$ 35,000.00	$ -	0.00%
14232-5272	Vehicle Rental	$ 89,501.03	$ 75,278.68	$ 90,000.00	$ 5,880.00	$ 90,000.00	$ 90,000.00	$ -	0.00%
14232-5481	Oil & Lube	$ -	$ 219.84	$ 175.00	$ 8.49	$ 175.00	$ 175.00	$ -	0.00%
14232-5484	Parts Snow Repair	$ 65,397.11	$ 39,869.31	$ 60,000.00	$ 27,942.57	$ 60,000.00	$ 60,000.00	$ -	0.00%
14232-5539	PW Supplies -Salt, Sand, Calcium Chloride	$ 218,830.33	$ 211,616.17	$ 166,389.00	$ 17,101.44	$ 166,389.00	$ 166,389.00	$ -	0.00%
14232-5712	Meals/Lodging	$ 4,213.34	$ 4,370.00	$ 6,000.00	$ 350.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 413,851.77**	**$ 388,350.09**	**$ 382,564.00**	**$ 55,347.09**	**$ 382,564.00**	**$ 382,564.00**	**$ -**	**0.00%**
423 SNOW & ICE SUB-TOTAL:		**$ 496,613.20**	**$ 472,715.78**	**$ 482,564.00**	**$ 62,070.06**	**$ 482,564.00**	**$ 482,564.00**	**$ -**	**0.00%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

424 HIGHWAY Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14241-5113	Appointed Salary Operations Manager	$ 94,626.56	$ 96,991.96	$ 98,932.00	$ 47,563.50	$ 100,421.00	$ 100,421.00	$ 1,489.00	1.51%
14241-5115	Permanent Wages	$ 316,808.52	$ 343,522.41	$ 353,747.00	$ 162,825.30	$ 366,217.00	$ 366,217.00	$ 12,470.00	3.53%
14241-5121	Temporary Part Time	$ 2,920.00	$ 1,907.00	$ 3,200.00	$ -	$ 3,200.00	$ 3,200.00	$ -	0.00%
14241-5123	Other Pay	$ 36,480.12	$ 26,019.36	$ 39,000.00	$ 12,624.75	$ 39,000.00	$ 39,000.00	$ -	0.00%
14241-5131	Overtime	$ 18,230.60	$ 31,481.59	$ 28,248.00	$ 11,753.44	$ 30,000.00	$ 30,000.00	$ 1,752.00	6.20%
14241-5133	Overtime Civic Events	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
14241-5141	Differential & Incentive	$ 4,672.00	$ 2,864.80	$ 3,088.00	$ 2,400.00	$ 3,224.00	$ 3,224.00	$ 136.00	4.40%
14241-5197	Uniform Allowance	$ 2,379.72	$ 2,573.72	$ 2,800.00	$ 2,184.99	$ 2,936.00	$ 2,936.00	$ 136.00	4.86%
14241-5198	CDL Stipend	$ 3,000.00	$ 3,500.00	$ 3,500.00	$ 3,000.00	$ 3,670.00	$ 3,670.00	$ 170.00	4.86%
PERSONNEL SUB-TOTAL:		**$ 479,117.52**	**$ 508,860.84**	**$ 533,515.00**	**$ 242,351.98**	**$ 549,668.00**	**$ 549,668.00**	**$ 16,153.00**	**3.03%**
14242-5214	Street Lights	$ 61,526.00	$ 81,147.83	$ 59,165.00	$ 29,266.14	$ 60,000.00	$ 60,000.00	$ 835.00	1.41%
14242-5241	Paint Line Service	$ 16,487.73	$ 27,070.23	$ 23,000.00	$ 1,841.79	$ 25,000.00	$ 25,000.00	$ 2,000.00	8.70%
14242-5242	Road Treatment	$ 400,006.01	$ 386,667.43	$ 322,650.00	$ 125,734.88	$ 350,000.00	$ 350,000.00	$ 27,350.00	8.48%
14242-5243	Drain Maintenance	$ 61,169.90	$ 67,163.54	$ 75,000.00	$ 18,061.64	$ 75,000.00	$ 75,000.00	$ -	0.00%
14242-5255	Other Repairs & Maintenance	$ 1,000.00	$ 1,020.51	$ 1,500.00	$ 1,269.62	$ 1,500.00	$ 1,500.00	$ -	0.00%
14242-5272	Vehicle Rental	$ 4,200.00	$ 4,200.00	$ 4,200.00	$ 1,400.00	$ 4,200.00	$ 4,200.00	$ -	0.00%
14242-5278	Other Rentals	$ 1,396.07	$ 1,789.56	$ 1,260.00	$ 788.92	$ 1,320.00	$ 1,320.00	$ 60.00	4.76%
14242-5315	Outside Consultants	$ 56,696.97	$ 56,057.50	$ 56,816.00	$ -	$ 56,816.00	$ 56,816.00	$ -	0.00%
14242-5340	Repair/Replace Office Equipment	$ 1,645.26	$ 1,295.00	$ 3,000.00	$ 295.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
14242-5383	Other Purchased Services	$ 1,467.60	$ 434.56	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	0.00%
14242-5408	Infrastructure Activity	$ 2,990.00	$ 500.00	$ 8,500.00	$ 66.99	$ 8,500.00	$ 8,500.00	$ -	0.00%
14242-5511	Training	$ 400.00	$ 350.00	$ 400.00	$ 150.00	$ 500.00	$ 500.00	$ 100.00	25.00%
14242-5531	Paint Line Supplies	$ 2,594.43	$ 5,220.16	$ 5,000.00	$ 492.00	$ 5,500.00	$ 5,500.00	$ 500.00	10.00%
14242-5532	Traffic Signs	$ 10,074.84	$ 10,443.21	$ 9,000.00	$ 4,580.52	$ 9,500.00	$ 9,500.00	$ 500.00	5.56%
14242-5533	Pavement Repair	$ 33,857.85	$ 34,763.79	$ 38,000.00	$ 5,443.92	$ 38,000.00	$ 38,000.00	$ -	0.00%
14242-5534	Rails & Fences	$ 2,376.81	$ 1,197.58	$ 3,500.00	$ 57.11	$ 3,500.00	$ 3,500.00	$ -	0.00%
14242-5535	Sidewalk Repair	$ 23,133.07	$ 85,342.58	$ 55,000.00	$ -	$ 55,000.00	$ 55,000.00	$ -	0.00%
14242-5536	Shop Supplies	$ 1,509.26	$ 2,206.08	$ 1,500.00	$ 1,498.96	$ 2,000.00	$ 2,000.00	$ 500.00	33.33%
14242-5539	Other PW Supplies	$ 1,229.61	$ 1,318.59	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	0.00%
14242-5711	Mileage	$ -	$ 45.00	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
14242-5712	Meals/Lodging	$ 1,740.00	$ 1,830.00	$ 2,500.00	$ 530.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
14242-5713	License Requirement	$ 240.00	$ 240.00	$ 280.00	$ 240.00	$ 294.00	$ 294.00	$ 14.00	5.00%
14242-5731	Association Dues	$ 100.00	$ 100.00	$ 230.00	$ -	$ 330.00	$ 330.00	$ 100.00	43.48%
EXPENSES SUB-TOTAL:		**$ 685,841.41**	**$ 770,403.15**	**$ 673,601.00**	**$ 191,717.49**	**$ 705,560.00**	**$ 705,560.00**	**$ 31,959.00**	**4.74%**
14243-5819	Infrastructure (CATA Vans - Mngmnt Trnsfr)	$ 83,550.00	$ -	$ -	$ 4,630.00				
CAPITAL SUB-TOTAL:		**$ 83,550.00**	**$ -**	**$ -**	**$ 4,630.00**	**$ -**	**$ -**	**$ -**	**0.00%**
424 HIGHWAY SUB-TOTAL:		**$ 1,248,508.93**	**$ 1,279,263.99**	**$ 1,207,116.00**	**$ 438,699.47**	**$ 1,255,228.00**	**$ 1,255,228.00**	**$ 48,112.00**	**3.99%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

425 FORESTRY Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14251-5115	Permanent Wages	$ 64,281.98	$ 111,417.65	$ 116,242.00	$ 59,979.03	$ 119,237.00	$ 119,237.00	$ 2,995.00	2.58%
14251-5121	Temporary Part Time	$ 5,538.00	$ 2,255.00	$ 8,000.00	$ 828.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
14251-5123	Other Pay	$ 7,145.44	$ 8,691.21	$ 8,000.00	$ 8,355.20	$ 9,000.00	$ 9,000.00	$ 1,000.00	12.50%
14251-5131	Overtime	$ 5,742.93	$ 5,279.32	$ 6,000.00	$ 2,674.18	$ 6,500.00	$ 6,500.00	$ 500.00	8.33%
14251-5141	Differential & Incentive	$ 400.00	$ 436.00	$ 944.00	$ 400.00	$ 1,080.00	$ 1,080.00	$ 136.00	14.41%
14251-5197	Uniform Allowance	$ 786.96	$ 718.71	$ 800.00	$ 600.00	$ 936.00	$ 936.00	$ 136.00	17.00%
14251-5198	CDL Stipend	$ 500.00	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,170.00	$ 1,170.00	$ 170.00	17.00%
PERSONNEL SUB-TOTAL:		**$ 84,395.31**	**$ 129,297.89**	**$ 140,986.00**	**$ 73,836.41**	**$ 145,923.00**	**$ 145,923.00**	**$ 4,937.00**	**3.50%**
14252-5276	Equipment Rental	$ 13,300.00	$ 10,600.00	$ 9,000.00	$ 2,780.25	$ 9,500.00	$ 9,500.00	$ 500.00	5.56%
14252-5278	Other Rentals	$ 200.75	$ 183.02	$ 360.00	$ 66.22	$ 420.00	$ 420.00	$ 60.00	16.67%
14252-5383	Other Purchased Services	$ 22,910.00	$ 8,327.98	$ 5,500.00	$ -	$ 5,500.00	$ 5,500.00	$ -	0.00%
14252-5461	Groundskeeping Supplies	$ 10,571.21	$ 11,795.62	$ 13,500.00	$ 4,522.51	$ 13,500.00	$ 13,500.00	$ -	0.00%
14252-5481	Oil & Lube	$ 4.31	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
14252-5482	Tires	$ -	$ 791.85	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
14252-5483	Parts In-House Repair	$ 20,753.70	$ 3,517.49	$ 5,000.00	$ 1,870.59	$ 5,000.00	$ 5,000.00	$ -	0.00%
14252-5511	Training	$ 550.00	$ 385.00	$ 600.00	$ -	$ 800.00	$ 800.00	$ 200.00	33.33%
14252-5539	Other PW Supplies	$ 643.47	$ 713.62	$ 800.00	$ 380.11	$ 800.00	$ 800.00	$ -	0.00%
14252-5588	Other Supplies	$ 5,203.60	$ 5,720.57	$ 5,000.00	$ 2,125.36	$ 5,500.00	$ 5,500.00	$ 500.00	10.00%
14252-5712	Meals/Lodging	$ 855.67	$ 389.40	$ 600.00	$ 385.36	$ 600.00	$ 600.00	$ -	0.00%
14252-5713	License Requirement	$ 40.00	$ 80.00	$ 80.00	$ 80.00	$ 94.00	$ 94.00	$ 14.00	17.50%
14252-5731	Association Dues	$ 170.00	$ 170.00	$ 450.00	$ -	$ 450.00	$ 450.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 75,202.71**	**$ 42,674.55**	**$ 41,590.00**	**$ 12,210.40**	**$ 42,864.00**	**$ 42,864.00**	**$ 1,274.00**	**3.06%**
425 FORESTRY SUB-TOTAL:		**$ 159,598.02**	**$ 171,972.44**	**$ 182,576.00**	**$ 86,046.81**	**$ 188,787.00**	**$ 188,787.00**	**$ 6,211.00**	**3.40%**

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

431 SANITATION (Enterprise Fund in FY19)									
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14311-5121	Temporary Part Time	$ 10,580.00	$ -	$ -	$ -	$ 33,992.00	$ 33,992.00	$ 33,992.00	0.00%
PERSONNEL SUB-TOTAL:		**$ 10,580.00**	**$ -**	**$ -**	**$ -**	**$ 33,992.00**	**$ 33,992.00**	**$ 33,992.00**	**0.00%**
14312-5304	Advertising	$ 3,738.10	$ 898.93	$ -				$ -	0.00%
14312-5385	Sanitary Collection	$ 685,105.64	$ 695,830.01	$ -		$ 921,744.00	$ 921,744.00	$ 921,744.00	0.00%
14312-5536	Shop Supplies	$ 4,835.45	$ -	$ -				$ -	0.00%
14312-5957	General Fund Subsidy	$ -	$ -	$ 907,423.00				$ (907,423.00)	-100.00%
EXPENSES SUB-TOTAL:		**$ 693,679.19**	**$ 696,728.94**	**$ 907,423.00**	**$ -**	**$ 921,744.00**	**$ 921,744.00**	**$ 14,321.00**	**1.58%**
431 SANITATION SUB-TOTAL:		**$ 704,259.19**	**$ 696,728.94**	**$ 907,423.00**	**$ -**	**$ 955,736.00**	**$ 955,736.00**	**$ 48,313.00**	**5.32%**

432 SOLID WASTE TRANSFER STA. (Enterprise Fund in FY19)									
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14321-5121	Temporary Part Time	$ 260.00	$ -	$ -					
14321-5131	Overtime	$ 14,382.82	$ 18,202.34	$ -	$ -	$ 17,000.00	$ 17,000.00	$ 17,000.00	0.00%
PERSONNEL SUB-TOTAL:		**$ 14,642.82**	**$ 18,202.34**	**$ -**	**$ -**	**$ 17,000.00**	**$ 17,000.00**	**$ 17,000.00**	**0.00%**
14322-5383	Other Purchased Services	$ 1,404.00	$ -	$ -		$ -	$ -	$ -	0.00%
14322-5387	Disposal	$ 13,186.73	$ 18,302.23	$ -		$ -	$ -	$ -	0.00%
14322-5712	Meals/Lodging	$ 870.00	$ 1,150.00	$ -		$ 1,120.00	$ 1,120.00	$ 1,120.00	0.00%
14322-5714	Purchase Water	$ 854.47	$ 962.05	$ -		$ -	$ -	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 16,315.20**	**$ 20,414.28**	**$ -**	**$ -**	**$ 1,120.00**	**$ 1,120.00**	**$ 1,120.00**	**0.00%**
432 SOLID WASTE SUB-TOTAL:		**$ 30,958.02**	**$ 38,616.62**	**$ -**	**$ -**	**$ 18,120.00**	**$ 18,120.00**	**$ 18,120.00**	**0.00%**

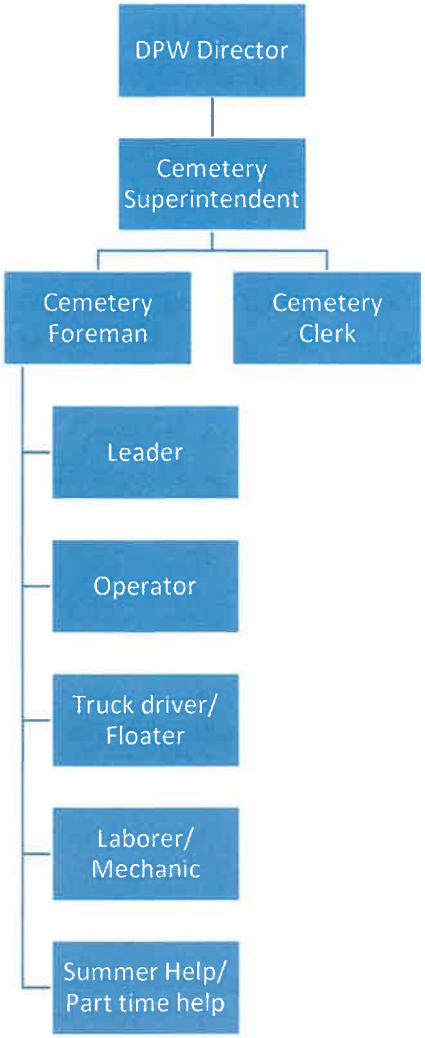
CEMETERY & PARKS DEPARTMENT

Cemetery & Parks Department

Cemetery & Parks Department Mission

To provide excellent cemetery services to families and residents of Ipswich by treating them with care, respect and providing a pleasant atmosphere. We strive for accurate record keeping and to give the best possible customer service to all. We will continue to keep all of our properties maintained in a condition that is attractive and will reflect that the town takes pride in its appearance and welcomes all. The parks and playgrounds are kept in a safe and useable condition. We will continue to work together with other town departments to help keep the town of Ipswich moving forward in a positive direction.

Organizational Chart



Cemetery & Parks Department

Goals and Objectives

- Old North Cemetery improvements.
- Opening of Pony Express athletic fields.
- Pony Express property improvements.
- Half-court basketball court at Father Ryc's playground
- Replacement of dump body on 2009 F-550 dump truck.
- Continue with GIS mapping of all cemeteries.

Accomplishments

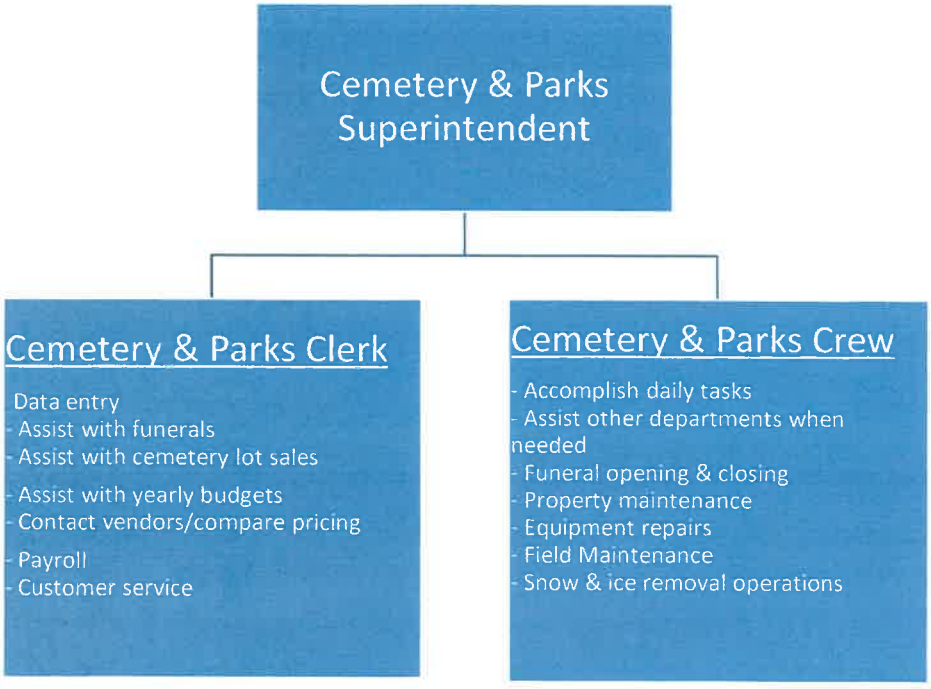
- Old North improvements.
- Pony Express property improvements.
- Foul pole & flagpole replacement at Bialek Park.

Cemetery & Parks Department

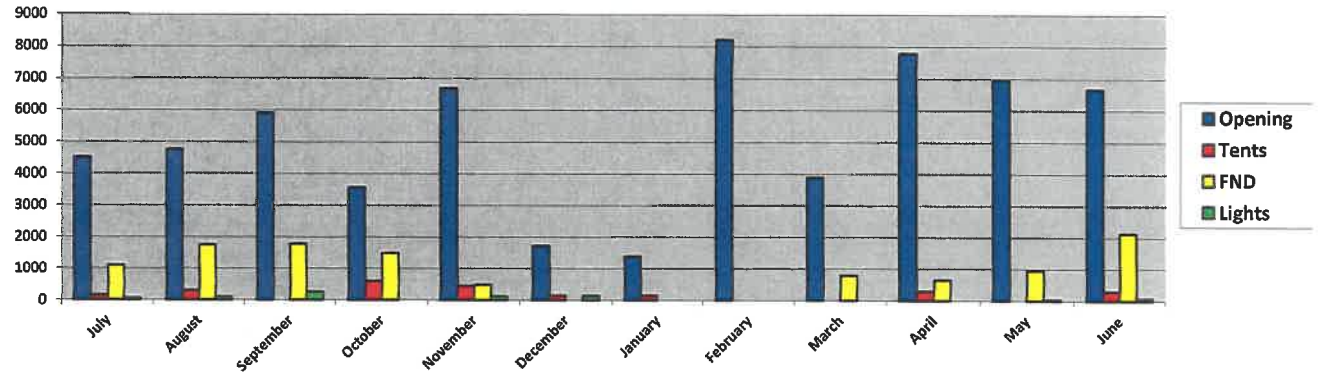
Significant Budget Changes or Initiatives

- 14911-5131 increased due to higher yearly demand for overtime in last two years.
- 14912-5211 line item removed due to removal of electrical service at Pony Express.
- 14912-5315 looking to add this line item to be able to work towards having properties surveyed and to be able to work with design companies for property improvements.
- 14912-5354 increased because it was deleted from Recreation budget and moved to Cemetery budget.
- 14912-5432 increased to add a half-court basketball court at Father Ryc's playground. This item was removed from last year's budget.
- 14912-5534 increased due to additional fencing at Pony Express.

Programs & Services

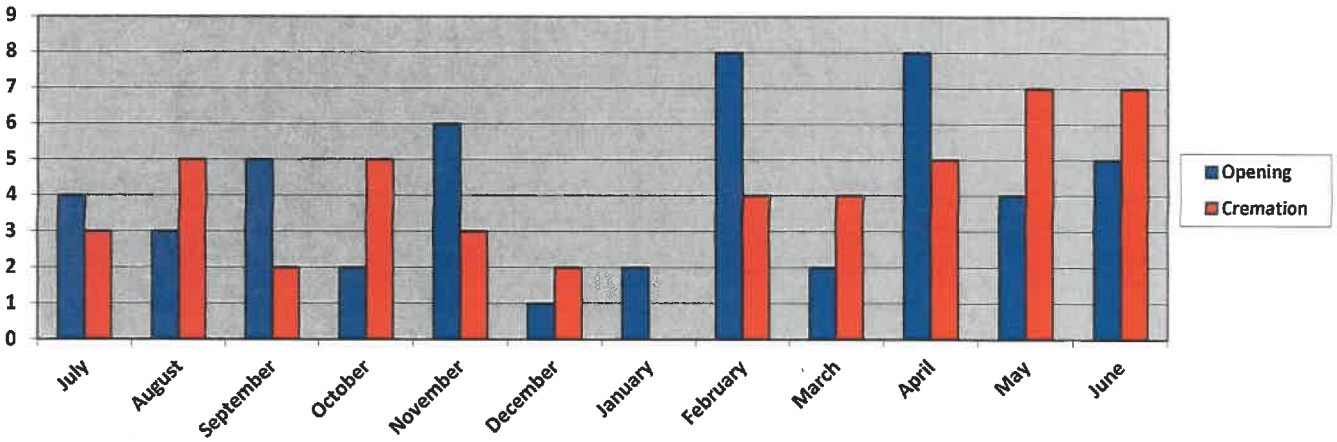


Performance Measures



FY 2018 SALES FOR OPENINGS, TENTS, FOUNDATIONS & LIGHTS

This indicator includes sales for all Grave Openings, Tents, Foundations and Lights for the fiscal year 2018. The total amount for Grave Openings is $61,900, the total amount for Tent Usage is $2,400, the total amount for Foundations is $11,203.96, and the total amount for the Lights Usage is $800.



FY 2018 OPENINGS VS CREMATIONS

This indicator shows the difference in the numbers of Full Burial vs Cremations. Total number for Full Burials is 50, the total number for Cremations is 47.

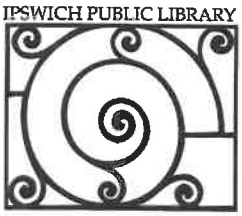
Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

491 CEMETERIES AND PARKS					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14911-5112	Permanent Wages Superintendent	$ 88,712.33	$ 90,930.32	$ 92,749.00	$ 44,590.76	$ 94,145.00	$ 94,145.00	$ 1,396.00	1.51%
14911-5114	Permanent Wages Foreman	$ 61,971.84	$ 64,173.65	$ 65,229.00	$ 31,460.00	$ 66,892.00	$ 66,892.00	$ 1,663.00	2.55%
14911-5115	Permanent Wages	$ 160,617.79	$ 189,412.31	$ 200,651.00	$ 90,176.65	$ 211,587.99	$ 211,587.99	$ 10,936.99	5.45%
14911-5121	Temporary Part Time	$ 20,943.00	$ 18,666.00	$ 23,000.00	$ 9,760.00	$ 23,000.00	$ 23,000.00	$ -	0.00%
14911-5131	Overtime	$ 21,121.88	$ 23,676.70	$ 18,000.00	$ 9,396.08	$ 22,000.00	$ 22,000.00	$ 4,000.00	22.22%
14911-5141	Differential & Incentive	$ 5,900.00	$ 1,600.00	$ 2,000.00	$ 1,200.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
14911-5197	Uniform Allowance	$ 1,381.40	$ 1,726.69	$ 1,600.00	$ 1,369.99	$ 1,600.00	$ 1,600.00	$ -	0.00%
14911-5198	CDL Stipend	$ 2,000.00	$ 1,000.00	$ 2,000.00	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 362,648.24**	**$ 391,185.67**	**$ 405,229.00**	**$ 189,453.48**	**$ 423,224.99**	**$ 423,224.99**	**$ 17,995.99**	**4.44%**
14912-5211	Electricity	$ -	$ 92.37	$ 1,000.00	$ 84.83	$ -	$ -	$ (1,000.00)	-100.00%
14912-5231	W&S Utilities	$ 1,450.56	$ 2,088.48	$ 2,800.00	$ 1,575.84	$ 2,300.00	$ 2,300.00	$ (500.00)	-17.86%
14912-5245	Motor Vehicles	$ 7,408.61	$ 5,538.42	$ 7,000.00	$ 2,089.70	$ 7,000.00	$ 7,000.00	$ -	0.00%
14912-5251	Building Maintenance & Repair	$ -	$ 1,047.22	$ -	$ -	$ -	$ -	$ -	0.00%
14912-5276	Equipment Rental	$ 52.50	$ 52.50	$ 55.00	$ -	$ -	$ -	$ (55.00)	-100.00%
14912-5278	Other Rentals	$ 619.97	$ 412.07	$ 720.00	$ 192.28	$ 720.00	$ 720.00	$ -	0.00%
14912-5315	Other Consultants				$ -	$ 10,000.00	$ 5,000.00	$ 5,000.00	0.00%
14912-5354	Civic Observances	$ 4,533.89	$ 4,284.25	$ 4,600.00	$ 2,129.39	$ 5,600.00	$ 5,600.00	$ 1,000.00	21.74%
14912-5422	Printed Forms	$ 211.42	$ -	$ 250.00	$ 20.45	$ 250.00	$ 250.00	$ -	0.00%
14912-5431	Building Repair Supplies	$ 1,351.16	$ 1,185.48	$ 1,200.00	$ 684.62	$ 1,200.00	$ 1,200.00	$ -	0.00%
14912-5432	Other Structures	$ 4,682.17	$ 9,058.21	$ 8,000.00	$ 200.00	$ 23,000.00	$ 23,000.00	$ 15,000.00	187.50%
14912-5461	Groundskeeping Supplies	$ 12,884.12	$ 32,514.95	$ 26,000.00	$ 8,417.37	$ 28,000.00	$ 28,000.00	$ 2,000.00	7.69%
14912-5481	Oil & Lube	$ 670.45	$ 581.33	$ 700.00	$ 237.96	$ 700.00	$ 700.00	$ -	0.00%
14912-5482	Tires	$ 1,139.08	$ 1,230.78	$ 1,500.00	$ 554.44	$ 1,500.00	$ 1,500.00	$ -	0.00%
14912-5483	Parts In-House Repairs	$ 4,911.17	$ 4,933.60	$ 5,000.00	$ 3,030.82	$ 5,500.00	$ 5,500.00	$ 500.00	10.00%
14912-5485	Other Equipment	$ 6,281.30	$ 5,346.99	$ 5,500.00	$ 6,329.29	$ 6,500.00	$ 6,500.00	$ 1,000.00	18.18%
14912-5505	Medical Supplies	$ -	$ 238.99	$ 250.00	$ -	$ 250.00	$ 250.00	$ -	0.00%
14912-5534	Rails & Fences	$ -	$ -	$ 200.00	$ -	$ 1,500.00	$ 1,500.00	$ 1,300.00	650.00%
14912-5539	Other PW Supplies	$ 9,104.10	$ 13,349.97	$ 11,500.00	$ 7,519.10	$ 13,000.00	$ 13,000.00	$ 1,500.00	13.04%
14912-5711	Mileage	$ 1,356.80	$ 1,178.17	$ 1,200.00	$ 426.75	$ 1,000.00	$ 1,000.00	$ (200.00)	-16.67%
14912-5712	Meals/Lodging	$ 980.00	$ 880.00	$ 900.00	$ 460.00	$ 900.00	$ 900.00	$ -	0.00%
14912-5713	License Requirement	$ 160.00	$ 120.00	$ 160.00	$ 160.00	$ 160.00	$ 160.00	$ -	0.00%
14912-5731	Association Dues	$ 100.00	$ -	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 57,897.30**	**$ 84,133.78**	**$ 78,635.00**	**$ 34,112.84**	**$ 109,180.00**	**$ 104,180.00**	**$ 25,545.00**	**32.49%**
491 CEMETERIES AND PARKS SUB-TOTAL:		**$ 420,545.54**	**$ 475,319.45**	**$ 483,864.00**	**$ 223,566.32**	**$ 532,404.99**	**$ 527,404.99**	**$ 43,540.99**	**9.00%**

Library

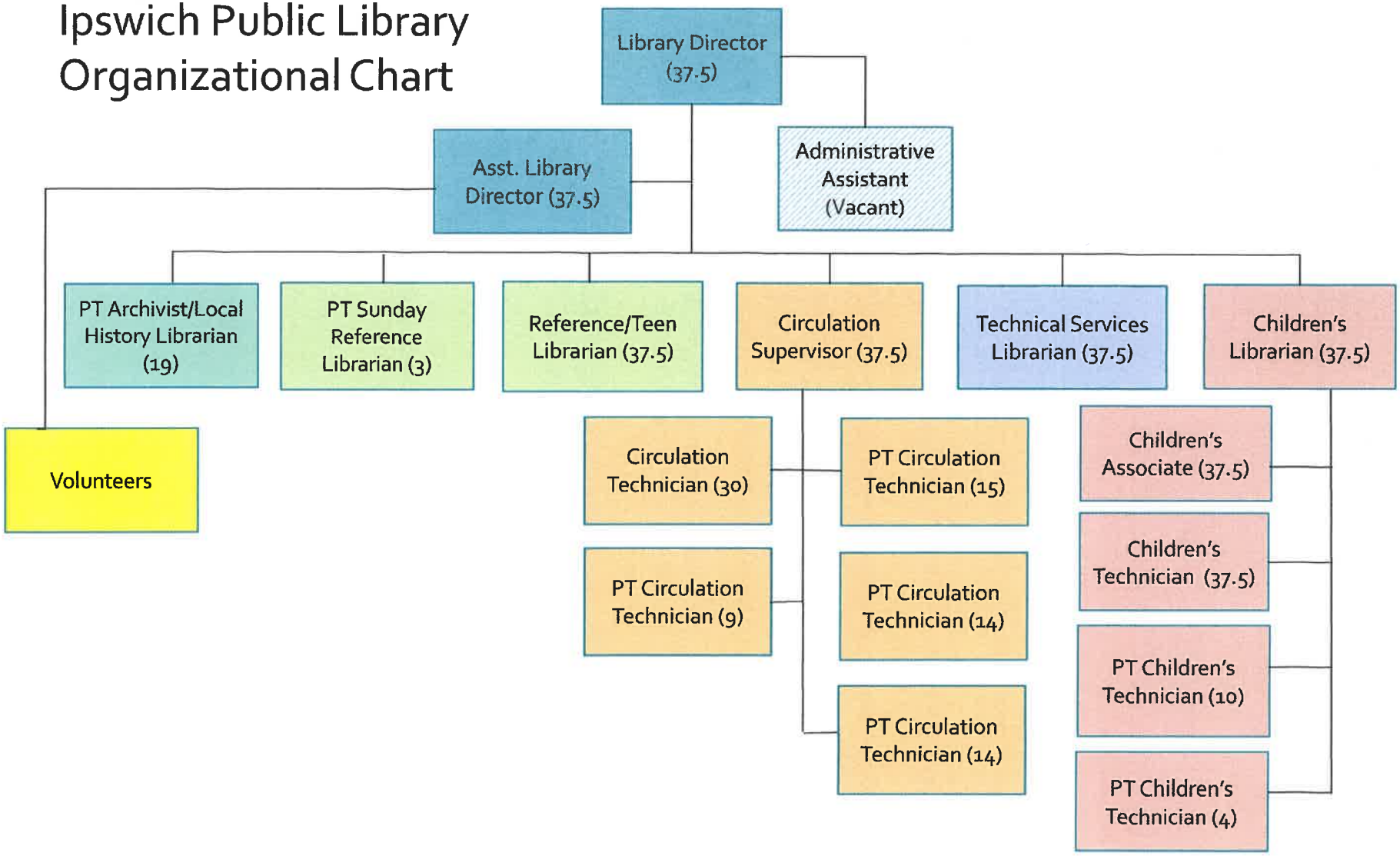


Ipswich Public Library

Mission Statement

The Ipswich Public Library is a vital resource for ideas, information and recreation for all members of the community. The mission of the Ipswich Public Library is to provide information on topics of interest to the community and guidance in how to use and evaluate information sources; to promote learning and personal growth throughout life; to support the enjoyment of reading for pleasure as well as work and school; to preserve and make available for study the historical record of the Town of Ipswich.

Ipswich Public Library Organizational Chart



Ipswich Public Library

FY20 Goals and Objectives

Note: The Library is required to have a long range plan (with multi-year goals) on file with the MA Board of Library Commissioners, and every year we update our action plan for planned objectives related to those overarching goals. Below is our action plan for new year The Strategic Plan is available in its entirety, with more information about goals, on the Library's website at ipswichlibrary.org

FY2020 Action Plan

FY2020 Objectives for Goal 1 – User Experience

- Library staff will work with a space design consultant and/or architect to develop a multi-year plan for adapting physical library spaces to meet evolving and varied user needs
- Based on the recommendations of the design consultant, the Library Director will develop a capital funding request for FY21 to implement improvements to the library facility
- The Library will launch a redesigned website to improve remote access for patrons
- The Library will update online registration for programs, museum passes, and room reservations
- The Library Director and Assistant Director will develop a formal marketing plan

FY2020 Objectives for Goal 2 – Local History

- The Library will seek funding to hire a part-time Archivist to work on preservation goals established by the 2018 Preservation Assessment
- The Archivist will write a long-range preservation plan for the local history collection
- The Library Director and Archivist will apply for an LSTA grant for preservation of library and archival materials, to achieve the goals of the long-range preservation plan
- The Library Director and Archivist will establish a roundtable for Ipswich history stakeholders, to meet quarterly to share ideas and work collaboratively

FY2020 Objectives for Goal 3 – Technology

- The Library will launch a new website design, train staff in its use, and establish staff expectations for updates and new content
- The Assistant Library Director will develop an updated and expanded menu of technology instruction to offer to the public that addresses both one-on-one assistance and topical learning, and an accompanying marketing plan
- The Children's Librarian and children's staff will attend professional development workshops related to technology integration for youth services in public libraries
- The Library will offer an app (or equivalent current technology) through which patron account functions (catalog, renewals, requests) can be accessed
- The Library will introduce automated sign-in procedures for public workstations

FY2020 Objectives for Goal 4 – Professional Development

- Beginning in 2020, staff will participate in at least one training, workshop, or conference annually related to their job description
- All department heads will attend regular Library Consortium meetings related to their roles, and disseminate information from those meetings to the rest of the Ipswich staff
- The Library Director and Board of Trustees will update all existing library policies and approve them on an annual basis, revising and updating as necessary
- The Assistant Library Director will create a comprehensive program for the recruitment, screening, training, and supervision of volunteers.
- The Library Director and Assistant Library Director will evaluate the effectiveness of internal staff tools (such as wikis, scheduling software, and other clearinghouses) and make needed changes and improvements

FY2020 Objectives for Goal 5 – Community Connections

- Reference staff will update and maintain the Community Information Center monthly to add current, accurate information about local services and organizations, and remove dated materials
- The Library will work with the VFW and other area organizations to create an ongoing series of programs of interest to veterans, including intergenerational programs with the library's children's department
- Starting in 2020, the Reference Librarian will create at least two research pathfinders per year for our website, on topics such as citizenship, local transportation information, tax preparation, job seeking, etc.
- The Library Director and Archivist will establish a roundtable for Ipswich history stakeholders, to meet quarterly to share ideas and work collaboratively

FY2020 Objectives for Goal 6 – Lifelong Learning

- The Library will develop a series of programs related to services for the opioid crisis, including offerings planned by the children's staff specific to supporting affected children and families
- Library staff will shift the adult non-fiction collection and adjust shelving to accommodate oversized items on lower shelves of corresponding ranges
- Beginning in the fall 2020, the Reference Librarian and Children's staff will offer a "Back to School" open house to share information about library resources
- The Library's collection development policy will be updated to include a specified timetable for weeding of the collection
- The library will continue to host two notable authors each year, as part of the Johnson Author Series, which is funded by the Friends of the Library

Ipswich Public Library
FY19 Accomplishments

- For the first time ever in FY18, our annual attendance at library programs surpassed 10,000 (43% increase over the last three years)

- Major grant project in our children's department related to early childhood brain development that resulted in a new, educational play space in the children's room and professional development workshops for area early childhood educators

- A formal assessment of archival (local history) collections and related services, conducted by the New England Document and Conservation Center. Hired a part-time Archivist to begin work on the recommendations of the assessment (both grant-funded)

- Created a new three-year strategic plan, as a result of months-long planning process involving community conversations, focus groups and analysis of usage data. Plan was approved by Library Trustees and filed with the MA Board of Library Commissioners.

- Replaced meeting room projection system (grant-funded)

Ipswich Public Library
FY20 Narrative of Significant Budget Initiatives

Salaries

$29,640 – New part time Archivist

As a result of recent assessments and strategic planning, the Library is currently working on a number of immediate and long-term goals related to local history collections, services and programs. Because there was no dedicated staffing in the Library Department for this work, the Library identified outside funding to hire a consulting archivist for the remainder of FY19 in order to start working on these goals. We are requesting to include this part-time, non-benefited position included in our FY20 appropriation to continue this work. We will report on progress of our initial work during our budget presentation.

Training

$1000 – Increase training budget

Staff development is a priority in library's new strategic plan.

Postage

-$200 – Decrease

We can reduce this budget due to more patrons choosing to receive electronic notices.

Books and Other Materials

-$4000 – Decrease

As a good faith gesture to help offset other proposed increases, the Library can temporarily absorb this cost using other funding sources and still meeting the
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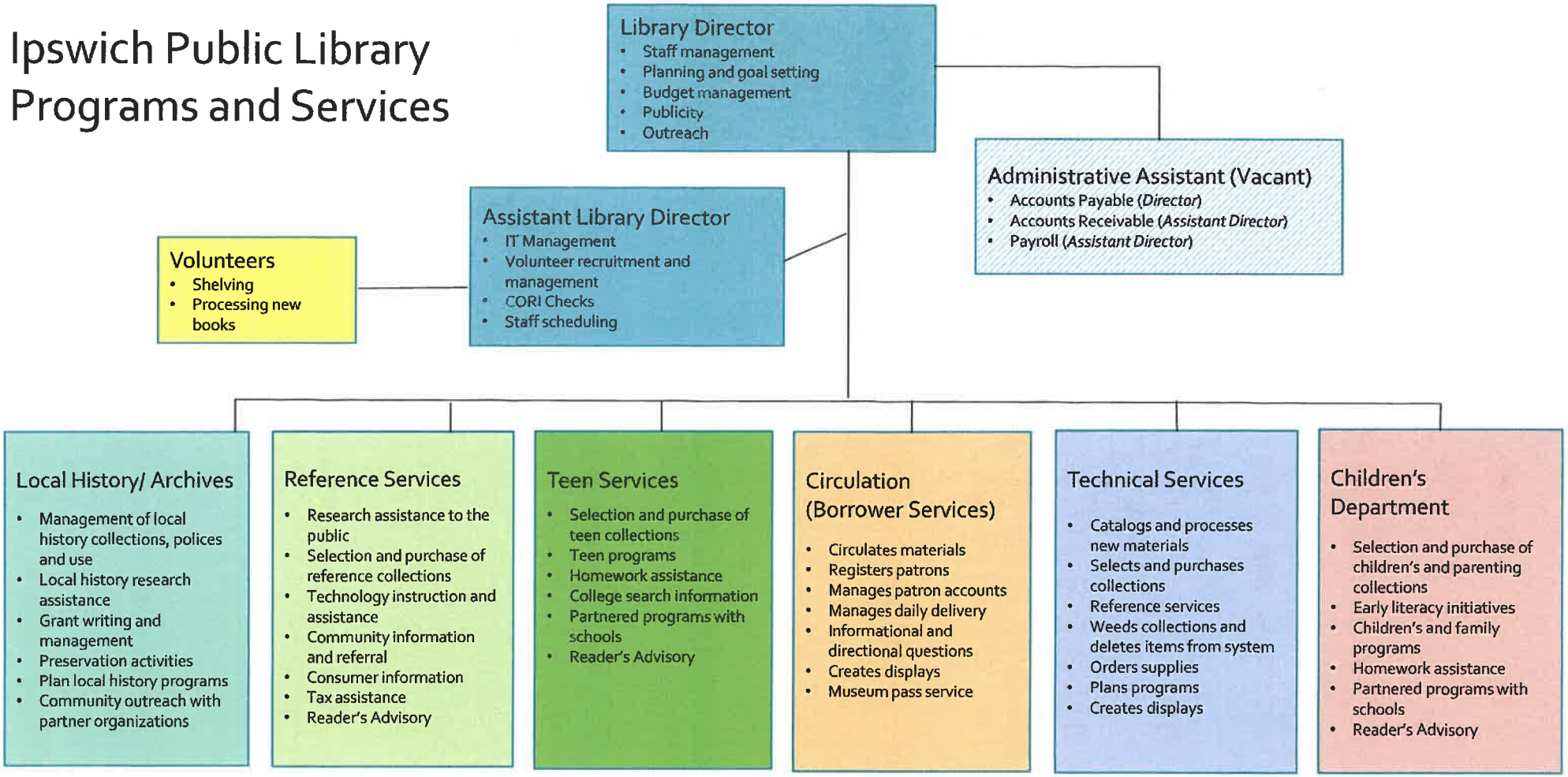
Ipswich Public Library Programs and Services

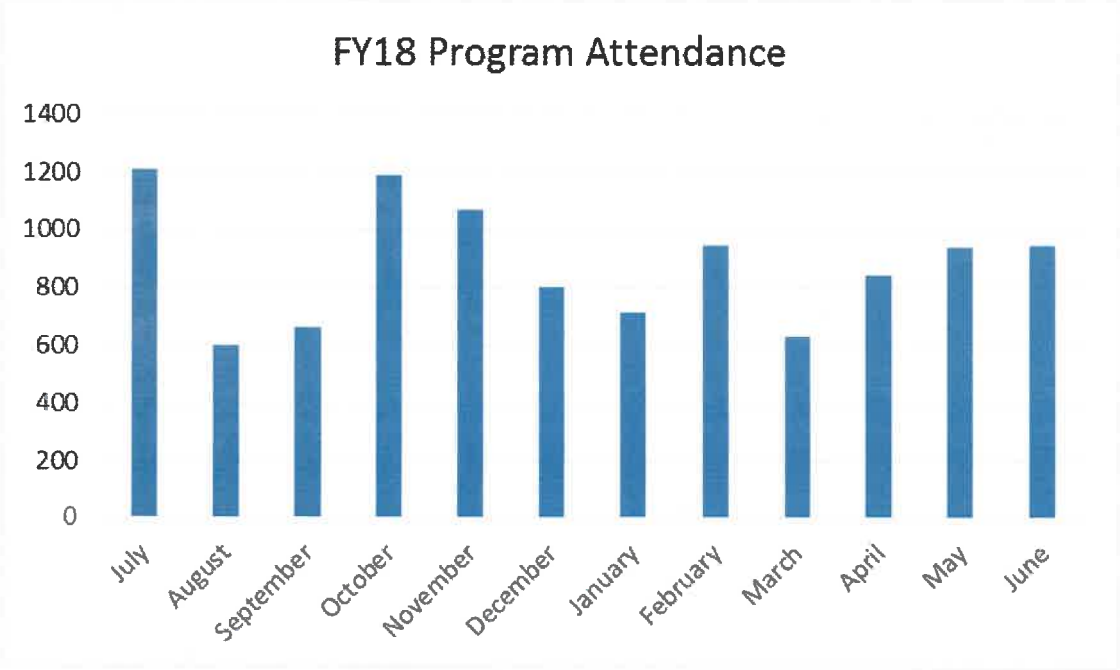


Ipswich Public Library

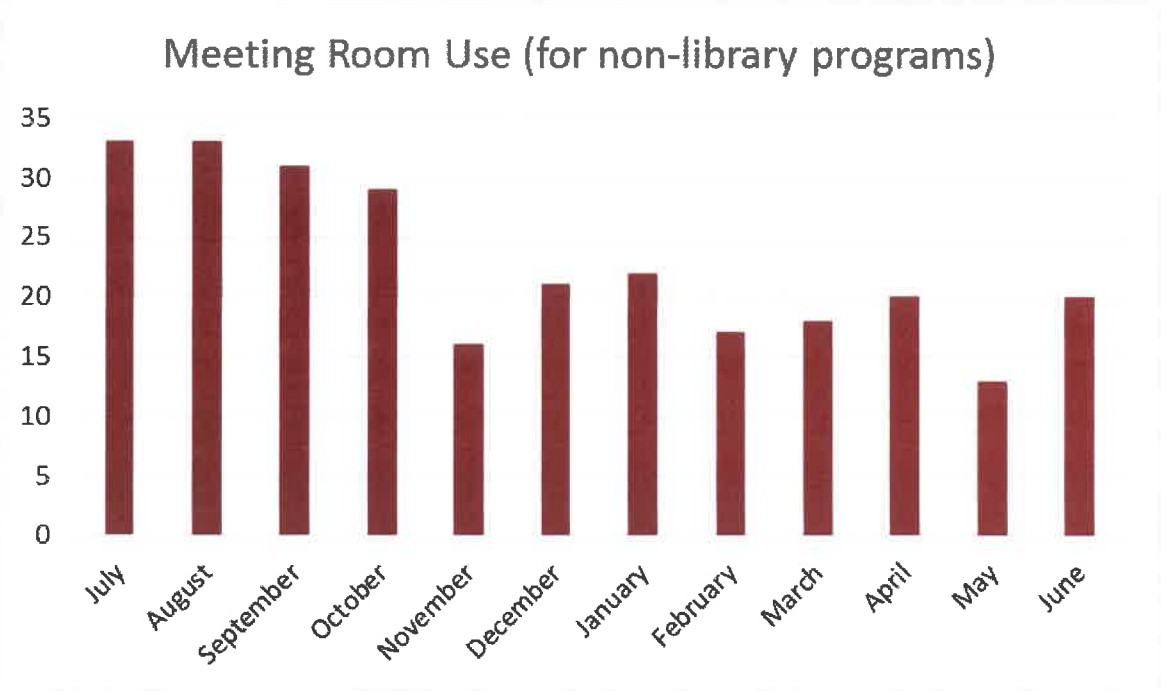
Performance Measures

(We track most output measures as year-to-year comparisons, in order to compare similar service months)

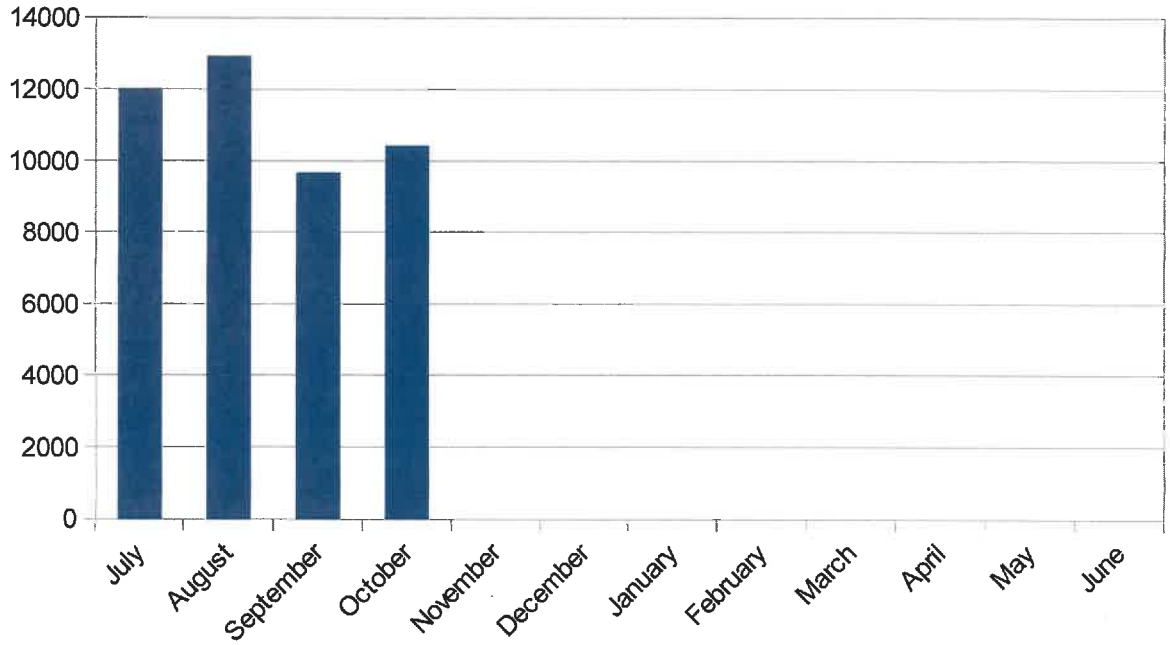
Total attendance at all programs in FY18 = 10,571, which is up 43% over last three years.



Due to changes in policy and reservation procedures, use of meeting spaces by outside groups has increased by 29% in the last three years.



Total items loaned to patrons per month (FY19 YTD)



Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

610 LIBRARY Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
16101-5112	Appointed Salary Library Director	$ 84,049.84	$ 86,151.00	$ 87,874.00	$ 42,247.24	$ 89,197.00	$ 92,000.00	$ 4,126.00	4.70%
16101-5113	Appointed Salary Asst. Library Director	$ 59,968.96	$ 61,468.16	$ 62,698.00	$ 30,143.00	$ 63,642.00	$ 63,642.00	$ 944.00	1.51%
16101-5115	Permanent Wages	$ 323,313.41	$ 355,935.07	$ 367,886.00	$ 175,289.13	$ 382,180.00	$ 382,180.00	$ 14,294.00	3.89%
16101-5116	Permanent Part Time	$ 53,974.36	$ 44,204.62	$ 56,052.00	$ 30,177.51	$ 87,031.02	$ 82,211.02	$ 26,159.02	46.67%
16101-5126	Sick Leave Buyback	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
16101-5131	Overtime	$ 1,238.78	$ 565.00	$ 1,000.00	$ 454.83	$ 1,000.00	$ 1,000.00	$ -	0.00%
16101-5141	Differential & Incentive	$ 2,520.00	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 530,065.35**	**$ 548,323.85**	**$ 575,510.00**	**$ 278,311.71**	**$ 623,050.02**	**$ 621,033.02**	**$ 45,523.02**	**7.91%**
16102-5244	Maintenance Contracts	$ 37,993.00	$ 37,993.00	$ 37,993.00	$ 37,993.00	$ 37,993.00	$ 37,993.00	$ -	0.00%
16102-5340	Repair & Replace Office Equipment	$ 327.79	$ 3,147.86	$ 3,464.00	$ 2,074.01	$ 3,464.00	$ 3,464.00	$ -	0.00%
16102-5342	Postage	$ 691.76	$ -	$ 577.00	$ -	$ 400.00	$ 400.00	$ (177.00)	-30.68%
16102-5420	Department Supplies	$ 7,967.98	$ 6,662.60	$ 6,000.00	$ 1,930.29	$ 6,000.00	$ 6,000.00	$ -	0.00%
16102-5422	Printed Forms	$ 258.18	$ 500.07	$ 500.00	$ 99.50	$ 500.00	$ 500.00	$ -	0.00%
16102-5511	Training	$ 1,489.89	$ 2,000.00	$ 2,000.00	$ 1,048.00	$ 3,000.00	$ 3,000.00	$ 1,000.00	50.00%
16102-5512	Books	$ 85,619.72	$ 88,743.94	$ 89,000.00	$ 54,551.88	$ 85,000.00	$ 85,000.00	$ (4,000.00)	-4.49%
16102-5711	Mileage	$ 1,203.37	$ 865.11	$ 1,215.00	$ 337.03	$ 1,215.00	$ 1,215.00	$ -	0.00%
16102-5731	Association Dues	$ 270.00	$ 404.00	$ 610.00	$ 61.00	$ 610.00	$ 610.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 135,821.69**	**$ 140,316.58**	**$ 141,359.00**	**$ 98,094.71**	**$ 138,182.00**	**$ 138,182.00**	**$ (3,177.00)**	**-2.25%**
610 LIBRARY SUB-TOTAL:		**$ 665,887.04**	**$ 688,640.43**	**$ 716,869.00**	**$ 376,406.42**	**$ 761,232.02**	**$ 759,215.02**	**$ 42,346.02**	**5.91%**

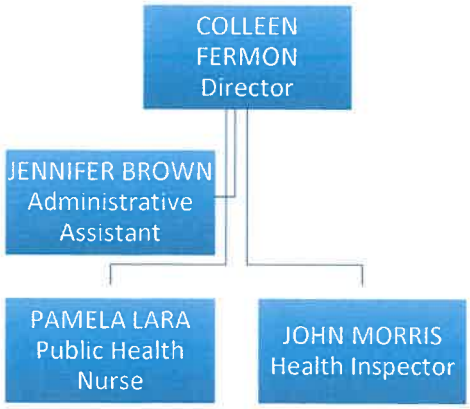
Health Department

Department of Public Health

Department of Public Health Mission

The mission of the Department of Public Health is to protect the public health and the environment, prevent and control the spread of disease and promote sanitary living conditions through the enforcement of state and local regulations including the State Sanitary Code, State Environmental Code and Board of Health Regulations. Additionally, the Public Health Department is responsible for developing emergency preparedness plans to respond to infectious disease outbreaks and other biological events. The Director of Public Health also serves as the Septic Betterment Program Coordinator.

Organizational Chart



Goals and Objectives

- Continue to train food establishment operators on the recently adopted the 2013 FDA Food Code and additional amendments adopted as the 105 CMR 590: State Sanitary Code, Chapter X – Minimum Sanitation Standards for Food Establishments.
- Review Recombinant DNA Regulation for possible amendments.
- Complete tobacco sales compliance checks and retail store tobacco signage inspections.

Department of Public Health

Accomplishments

- Conducted the required food inspections based on our Risk Based Inspection schedule.
- Completed 50% more investigations of reportable communicable diseases by the Public Health Nurse for the same period last year.
- Became a member of the North Shore/Cape Ann Tobacco Policy program.
- Reviewed the Board of Health's two tobacco regulations in conjunction with changes in the Massachusetts Tobacco laws. Amendments are proposed for the youth access regulation.
- Vaccinated 127 people against the Influenza virus at the Council On Aging clinic and, in collaboration with the school, 110 employees were vaccinated at the employee Influenza clinic.

Significant Budget Changes or Initiatives

- Increased Health Inspector hours to 5.4 hours a week and increased the budget line item accordingly. This funding along with revolving accounts will be utilized for fund 12 hours a week position. This reorganization of funding away from using contractors will still allow for flexibility in providing services as demand changes throughout the year while also providing continuity of operations in the department.
- Expanded Public Health Nurse hours by a half hour a week to meet the growing number of cases of reportable diseases being received that must be investigated. The budget line item was increased accordingly.

Department of Public Health

Programs and Services

Public Health

Title 5 – Septic

Soil testing
Plan review
Inspections
Permitting
Enforcement
Title 5 reports
Septage Haulers
Septic Installers
Septic Inspectors
Betterment Program

Food

Education
Plan review
Inspections
Permitting
Enforcement
Retail Food
Food Service
Caterers
Cider Processing
Milk Pasteurization
Bottling of Soda

Housing/Complaints

Owner Occupied
Landlord/Tenant
Inspections
Enforcement
Motels- Permitting
Nuisances
Noxious and
Noisome Trades

Nursing and
Community Programs

Disease Surveillance
Flu Vaccine Clinic
Wellness Clinics
Dental Clinic

Emergency Planning

Emergency Dispensing Site Plan
Medical Reserve Corp./Volunteers
Annual Planning Deliverables
Health and Homeland Emergency Network

Pools and Camps
for Children

Inspections and
Permitting

Tobacco

Inspections
Compliance Checks
Permitting
Enforcement

Beaches

Water Testing and
Permitting

Outdoor Hydronic
Heaters, RDNA,
Private Wells

Permitting
Enforcement

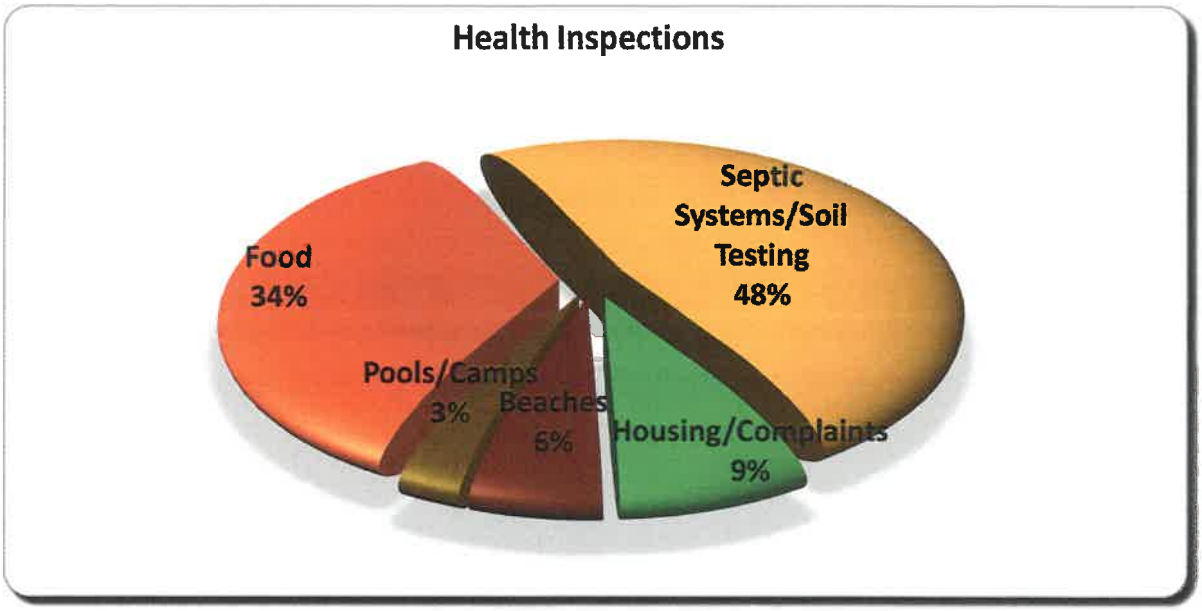
Mosquito Control - Collection, Testing and
and Annual Best Management Practice Plan

Greenhead Fly Control - 200 Traps

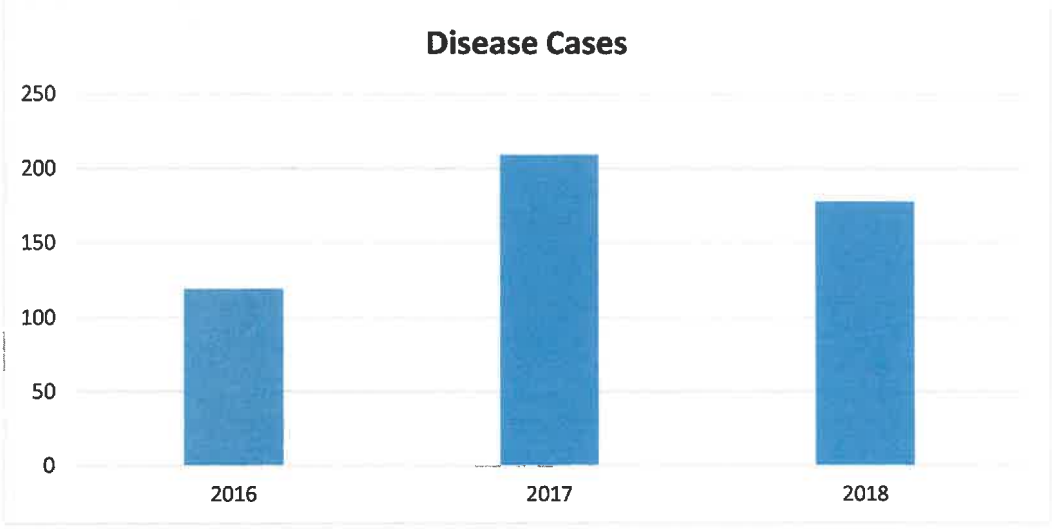
Beavers - Investigations, Permitting

Department of Public Health

Performance Measures



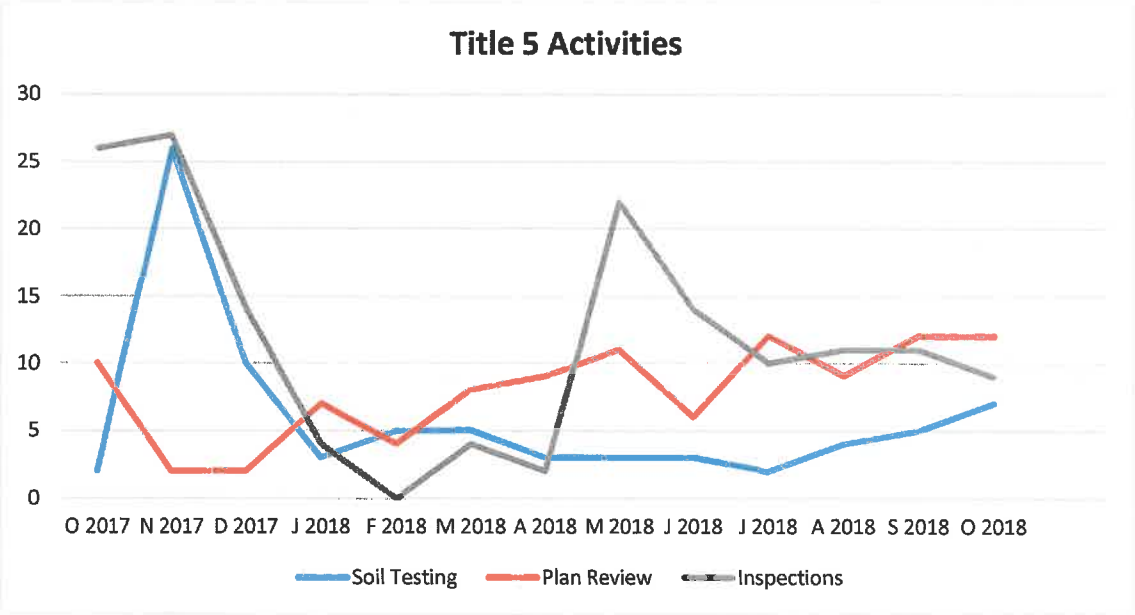
The Health Inspections pie chart demonstrates how inspectional time is divided among the major functional areas over a year. The division of time among the areas has remained relatively consistent for the past three years.



The number of disease cases that must be reported to the Public Health Department continue to increase over the volume in 2016. As of October 31, 2018, there have been 180 cases reported. In 2018, it is likely there will be over 200 reportable cases as there were in 2017.

Department of Public Health

Performance Measures



Soils testing applications increased significantly towards the end of 2017 due to some large parcels being tested for future development. Soil testing is typically spread out evenly throughout the year as reflected for 2018 in the chart.

Septic system plan review is usually slower in the winter months and picks up in April when the weather is getting better and homeowners start thinking about making improvements on their property.

Septic system installation inspections increase during the summer and fall months since the best weather to perform the work is during these seasons. There is also usually an uptick in inspections right before the installation season closes on December 15.

Personnel Summary

	FY2018 FTE	FY2019 FTE	FY2020 FTE	CHANGE
512 Health Director	1.00	1.00	1.00	0.00
Office Clerk	1.00	1.00	1.00	0.00
512 Total Full Time Equivalents	**2.00**	**2.00**	**2.00**	**0.00**

Personnel Notes

FTEs are based on a 35-hour work week and are benefit eligible. The change in hours for the Health Inspector would result in a .34 position that is not benefit eligible. The Public Health Nurse is also not benefit eligible and the half hour increase per week would result in a .16 position.

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

512 PUBLIC HEALTH					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
15121-5112	Appointed Salary Health Director	$ 93,203.64	$ 95,533.88	$ 97,445.00	$ 46,848.26	$ 98,911.00	$ 98,911.00	$ 1,466.00	1.50%
15121-5115	Permanent Wages	$ 45,949.05	$ 47,338.55	$ 48,230.00	$ 23,187.50	$ 49,683.00	$ 49,683.00	$ 1,453.00	3.01%
15121-5116	Permanent Part Time	$ 8,874.00	$ 10,954.25	$ 10,523.00	$ 5,242.25	$ 22,732.00	$ 22,732.00	$ 12,209.00	116.02%
15121-5121	Temporary Part Time	$ -	$ 310.00	$ -	$ 290.00	$ 1,262.00	$ 1,262.00	$ 1,262.00	0.00%
15121-5141	Differential & Incentive	$ 400.00	$ -	$ -		$ -	$ -	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 148,426.69**	**$ 154,136.68**	**$ 156,198.00**	**$ 75,568.01**	**$ 172,588.00**	**$ 172,588.00**	**$ 16,390.00**	**10.49%**
15122-5244	Maintenance Contracts	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ -	0.00%
15122-5304	Advertising	$ -	$ 427.46	$ 550.00	$ 60.61	$ 550.00	$ 550.00	$ -	0.00%
15122-5311	Other Consultants	$ 14,817.50	$ 17,247.50	$ 18,297.00	$ 5,930.00	$ 6,088.00	$ 6,088.00	$ (12,209.00)	-66.73%
15122-5383	Other Purchased Services	$ 15,086.00	$ 15,086.00	$ 15,600.00	$ -	$ 15,600.00	$ 15,600.00	$ -	0.00%
15122-5422	Printed Forms	$ 984.95	$ 383.73	$ 550.00	$ 313.75	$ 550.00	$ 550.00	$ -	0.00%
15122-5501	Drugs	$ 159.18	$ 64.81	$ 50.00	$ -	$ 50.00	$ 50.00	$ -	0.00%
15122-5583	Program Supplies	$ 93.09	$ 26.25	$ 100.00	$ 89.24	$ 100.00	$ 100.00	$ -	0.00%
15122-5711	Mileage	$ 283.84	$ 199.18	$ 250.00	$ 14.49	$ 250.00	$ 250.00	$ -	0.00%
15122-5731	Association Dues	$ 554.00	$ 674.00	$ 600.00	$ 494.00	$ 650.00	$ 650.00	$ 50.00	8.33%
15122-5733	Conference Registration	$ 629.00	$ 624.00	$ 700.00	$ 325.00	$ 650.00	$ 650.00	$ (50.00)	-7.14%
EXPENSES SUB-TOTAL:		**$ 32,877.56**	**$ 35,002.93**	**$ 36,967.00**	**$ 7,497.09**	**$ 24,758.00**	**$ 24,758.00**	**$ (12,209.00)**	**-33.03%**
512 PUBLIC HEALTH SUB-TOTAL:		**$ 181,304.25**	**$ 189,139.61**	**$ 193,165.00**	**$ 83,065.10**	**$ 197,346.00**	**$ 197,346.00**	**$ 4,181.00**	**2.16%**

Building Department

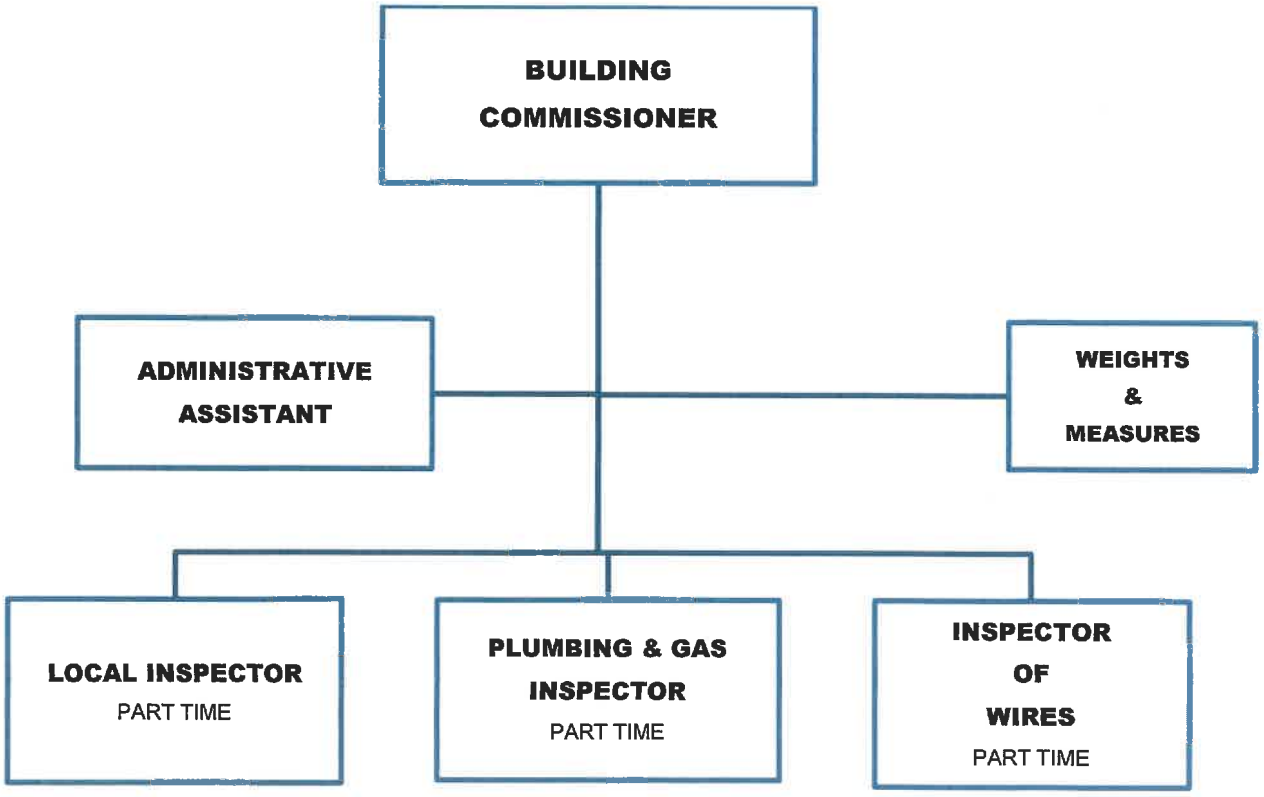
BUILDING DEPARTMENT
BUDGET FY20

BUILDING DEPARTMENT

Building Department Mission

The Building Department provides public safety through code enforcement of the Massachusetts State Building Code and the Specialized Codes: Plumbing, Gas, Electric, Mechanical, Sheet Metal, Fire Prevention and Architectural Accessibility Codes. The Department further protects public safety and enhances property values through the enforcement of *The Town of Ipswich Bylaws* and *Town of Ipswich Protective Zoning Bylaws*. Issuing permits, performing inspections, enforcing the codes and bylaws help to make are buildings safer, more durable and energy efficient. The Building Commissioner is responsible for the management of an administrative secretary, three part time inspectors and a weights & measures sub-contractor.

Organizational Chart



BUILDING DEPARTMENT

Goals and Objectives

- Improve permit approval time.
- Improve departments overall efficiency with a new part time person to answer/direct calls, counter help, file, scan and upload documents to data base and help as needed.
    - Note: This request has been denied due to a tight budget and to wait and see how these proposed improvements effect the overall efficiency of the department.
- Add line item for vacation/absence coverage. Staffing levels must be maintained to keep up with demand.
- Improve permit processing and efficiency with (1) 27" split screen monitor for Administrator and improve permit & plan review efficiency with a 47" monitor for Building Inspector.
- Purchase (2) tablets for Plumbing/Gas & Electrical Inspectors for field use, logging in inspections, eliminating paper permits and streamlining their process.
- Permitting software application changes
    - Rearrange for better flow, remove irrelevant sections to streamline and make more user friendly.
    - Add energy code requirements for stretch code.
    - Improve sheet metal application – additional document requirements for code compliance
- Website Improvements
    - Update new online permitting instructions
    - Update specific instructions for fences, pools, sheds and wood/pellet stoves
    - New stretch energy code explanation and code compliance instructions
    - Add building codes hierarchy with links to online codes and bookstores
- Require permit applicants to upload all plans and documents to reduce paper files.

- Evaluate existing and former data bases with the ultimate goal of merging to a single data base with digital document storage and online public document access.
    - Create a guest user login, read only access to the online permitting data base for public record requests using the (2) public PC's in the Town Hall. Eventually the public access will be made available through the Town website.
    - Evaluate former data bases for merging with the online permitting data base to prepare for scanning and uploading of street files.
    - Seek RFP's and potential grants for a phased plan to scan street files and plans to data base.

Accomplishments

- The (2) tablets for the building inspectors for use in the field have been implemented and allow us to log inspections and retrieve permit data as anticipated.
- The "Temporary Certificates of Occupancy" fees have been implemented and should achieve the desired result as we improve the enforcement and the tracking.

BUILDING DEPARTMENT

Significant Budget Changes and Initiatives

- Administrative Assistant - Grade 18, 15yr Step-6 to Step-7 increase (6 months)= $200.20
- Building Commissioner – 2.0% increase of $1672.80
- Add line item for vacation and absences to maintain staffing levels. $5000

BUILDING DEPARTMENT

SERVICES

Provides Enforcement of the:
- Mass State Building Codes
- Town of Ipswich Bylaws & Protective Zoning Bylaws

Issues Building Permits and the Required Inspections for

- New Building
- Additions
- Alterations and Repairs
- Accessory Buildings
- Moving Buildings
- Demolition of Buildings
- Temporary Structures (Tents)
- Sheet Metal & Mechanical
- Fire Suppression Systems
- Pools
- Sheds
- Wood Stoves

Issues Plumbing and Gas Permits and the Required Inspections

Issues Electrical Wiring Permits and the Required Inspections

Manages weights and measures contractor for businesses

Provides Annual and Periodic Inspections
Issues Certificates of Inspection for

- Places of Assembly
- Restaurants
- Places of Worship
- Schools
- Group Homes
- Hospitals, Nursing Homes
- Day Care (Adult & Child)
- Hotels, Motels, Boarding Houses
- Multi Family Residences
- Dormitories, Camps
- Assisted Living Facilities
- Alcoholic Beverage Licensed Facilities
- Fire Escapes
- For complete list see CMR 780 Table 110

Fulfills zoning determination requests

Fulfills numerous public records requests

Investigates Complaints regarding
- Zoning Bylaws
- Building Codes
- Unsafe Structures

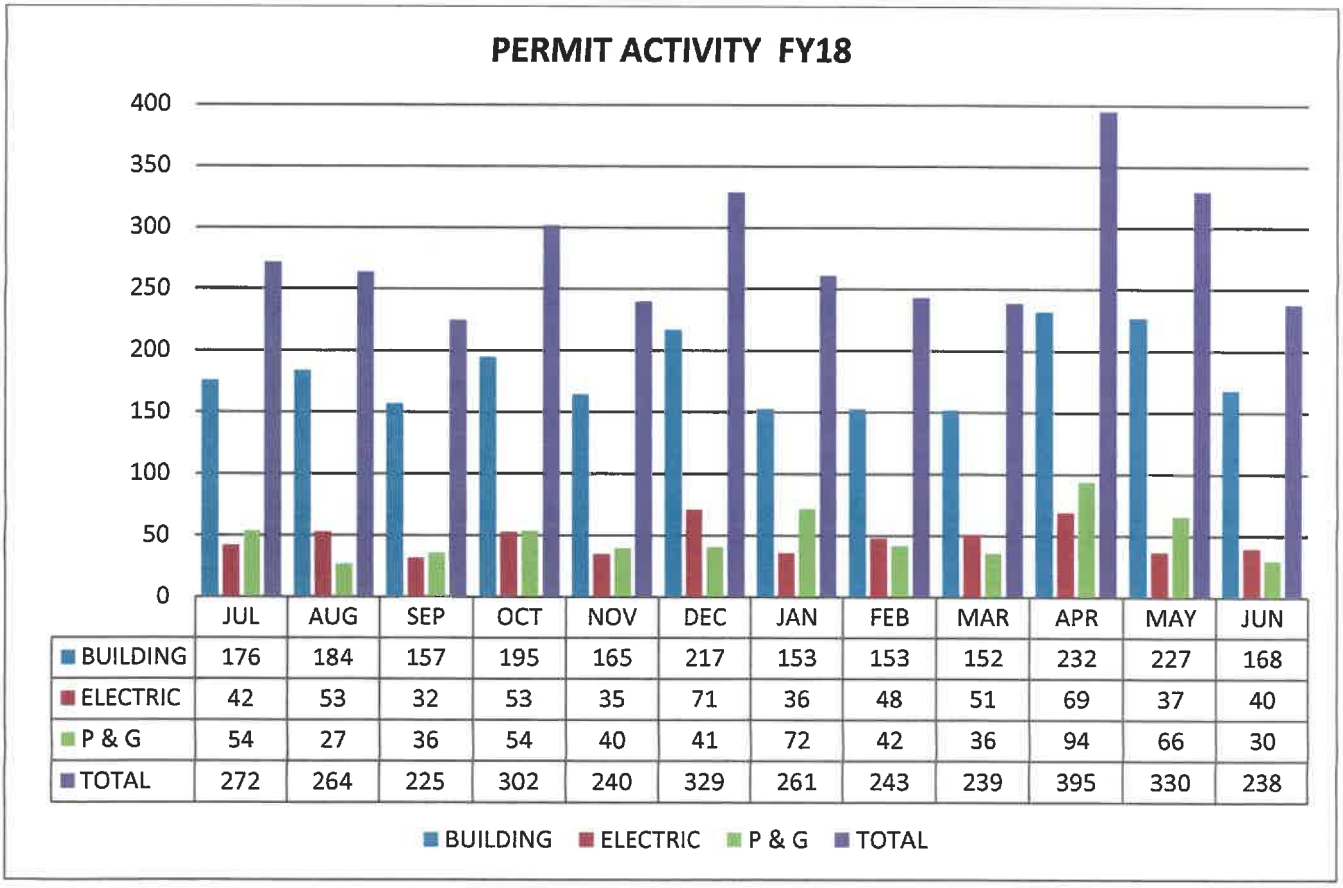
Issues Violation Orders as needed

Performance Measures

The Building Department issues on average 2100 permits per year
&
Performs an estimated 4000 inspections.

FISCAL YEAR	QTY PERMITS	PERMIT FEES
FY15	2168	$620,159.00
FY16	2168	$447,993.00
FY17	2100	$591,797.00
FY18	2199	$540,172.00
FY19 (AVG)	2159	$550,030.25

As the economy remains strong the quantity of permits per year remains consistent. The actual number of inspections performed is estimated at over 4000 per year.



	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
BUILDING	176	184	157	195	165	217	153	153	152	232	227	168
ELECTRIC	42	53	32	53	35	71	36	48	51	69	37	40
P & G	54	27	36	54	40	41	72	42	36	94	66	30
TOTAL	272	264	225	302	240	329	261	243	239	395	330	238

Personnel Summary

Building Department Personnel Summary	FY17 FTE	FY18 FTE	FY19 FTE	FY20 **FTE**
Full Time Personnel	2.00	2.00	2.00	2.00
Part Time Benefited	0.54	0.54	0.54	0.54
Total Full Time Equivalents	**2.54**	**2.54**	**2.54**	**2.54**

Plumbing & Gas Inspector FTE 0.34
Electrical Wiring Inspector FTE 0.34

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

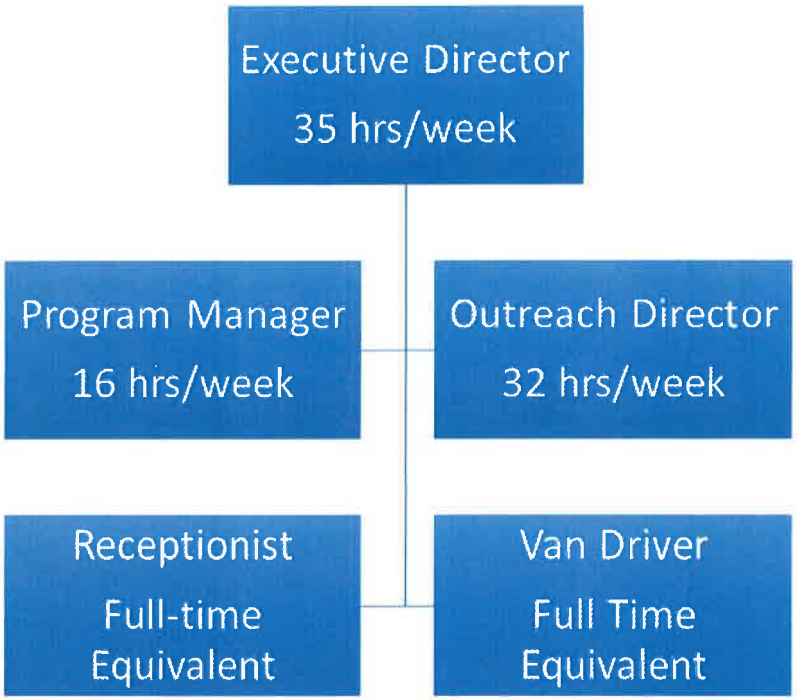
251 CODE ENFORCEMENT - BUILDING INSPECTOR									
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
12511-5112	Appointed Salary Building Inspector	$ 83,984.82	$ 81,684.45	$ 83,640.00	$ 44,577.32	$ 85,731.00	$ 84,899.00	$ 1,259.00	1.51%
12511-5114	Permanent Other	$ 14,104.43	$ 6,225.20	$ 31,764.00	$ 8,335.72	$ 31,764.00	$ 30,086.00	$ (1,678.00)	-5.28%
12511-5115	Permanent Wages	$ 45,949.06	$ 47,338.56	$ 48,230.00	$ 23,187.50	$ 71,623.56	$ 50,085.56	$ 1,855.56	3.85%
12511-5116	Permanent Part Time	$ 15,036.00	$ 15,000.00	$ 16,000.00	$ 12,850.25	$ 17,000.00	$ 17,000.00	$ 1,000.00	6.25%
12511-5121	Temporary Part Time	$ -	$ 882.00	$ -			$ 5,000.00	$ 5,000.00	0.00%
12511-5123	Other Pay	$ 21,401.84	$ 20,625.89	$ 23,381.00	$ 10,932.25	$ 23,381.00	$ 23,381.00	$ -	0.00%
12511-5131	Overtime	$ 4,952.38	$ 5,387.55	$ 5,374.00	$ 2,377.05	$ 5,427.00	$ 5,427.00	$ 53.00	0.99%
12511-5141	Differential & Incentive	$ 600.00	$ -	$ -	$ -				
PERSONNEL SUB-TOTAL:		**$ 186,028.53**	**$ 177,143.65**	**$ 208,389.00**	**$ 102,260.09**	**$ 234,926.56**	**$ 215,878.56**	**$ 7,489.56**	**3.59%**
12512-5244	Maintenance Contracts	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ 270.00	$ -	0.00%
12512-5311	Other Consultants	$ 4,000.00	$ 8,520.00	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -	0.00%
12512-5422	Printed Forms	$ 365.64	$ 468.86	$ 600.00	$ 413.00	$ 600.00	$ 600.00	$ -	0.00%
12512-5511	Training	$ 615.00	$ 435.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	0.00%
12512-5588	Other Supplies	$ -	$ 75.91	$ 1,500.00	$ 1,307.44	$ 1,500.00	$ 1,500.00	$ -	0.00%
12512-5711	Mileage	$ 85.32	$ 251.85	$ 350.00	$ -	$ 350.00	$ 350.00	$ -	0.00%
12512-5712	Meals & Lodging	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
12512-5731	Association Dues	$ 305.00	$ 100.00	$ 350.00	$ 175.00	$ 350.00	$ 350.00	$ -	0.00%
12512-5732	Publications & Subscriptions	$ 404.33	$ 282.75	$ 800.00	$ 246.40	$ 800.00	$ 800.00	$ -	0.00%
12512-5733	Conference Registration	$ 200.00	$ 685.00	$ 400.00	$ 180.00	$ 400.00	$ 400.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 6,245.29**	**$ 11,089.37**	**$ 9,770.00**	**$ 2,591.84**	**$ 9,770.00**	**$ 9,770.00**	**$ -**	**0.00%**
251 CODE ENFORCEMENT SUB-TOTAL:		**$ 192,273.82**	**$ 188,233.02**	**$ 218,159.00**	**$ 104,851.93**	**$ 244,696.56**	**$ 225,648.56**	**$ 7,489.56**	**3.43%**

Council On Aging

Ipswich Council on Aging
Mission Statement

The mission of the Ipswich Council on Aging is to advocate for Ipswich senior citizens and to design, implement and promote programs and services that support their independence, health and well-being.

Ipswich Council on Aging Organizational Chart



Goals and Objectives

- Work on improving access to out-of-town medical transportation for local senior residents.
- Increase the number of volunteers available to provide assistance to homebound seniors.
- Increase awareness of senior issues throughout the town while providing opportunities for people to stay active, engaged, and connected to the community.

Accomplishments

- 50+ Job Seekers Regional Networking Group
- Significant increase in out-of-town medical transportation provided by CATA
- Memory Café established
- Expansion of intergenerational programs
- Collaboration with Ipswich Y for fitness programs

Significant Budget Changes

The Council on Aging is very fortunate to receive a significant portion (approx. 40%) of its budget in the form of grants, donations and in-kind support. This outside support helps to keep the Town's contribution at a fairly steady level.

The real asset of the COA are the staff members. Each person contributes an immeasurable service to our patrons. We are fortunate to have such committed staff, most of whom have worked at the COA for over ten years.

Request:

- Increase the hourly rate of pay for Receptionists from $14.28/hr to $16/hr.
- Increase the hourly rate of pay for Van Drivers from $13/hr to $15/hr.

Both of these positions are the lowest paid in the Town. None of these workers receive any benefits or paid time off. The job of the Receptionist has expanded considerably over the past year due to the increase in transportation options available and increase in participation levels at the Senior Center. Van service has also increased and the hourly rate of pay for the drivers has not been increased in five years.

Ipswich Council on Aging
Summary of Programs & Services

Transportation

* Van – in-town, grocery shopping, road trips

* CATA – out of town medical appointments to specific locations Monday through Thursday

* Volunteer – out of town medical appointments

Outreach

* Access to services

* Provide I&R

* Advocate

* Support Volunteers

* Low Vision & Men's Groups

* Manage fuel, pet care and emergency fund programs

*TRIAD

*SHINE

* Rotary Lend-a-Hand

* Memory Cafe

Senior Center Programs

* Fitness Programs

* Health Programs

* Cards & Games

* Lunch Programs

* Informational Presentations

* Social Events

* Mobile Market

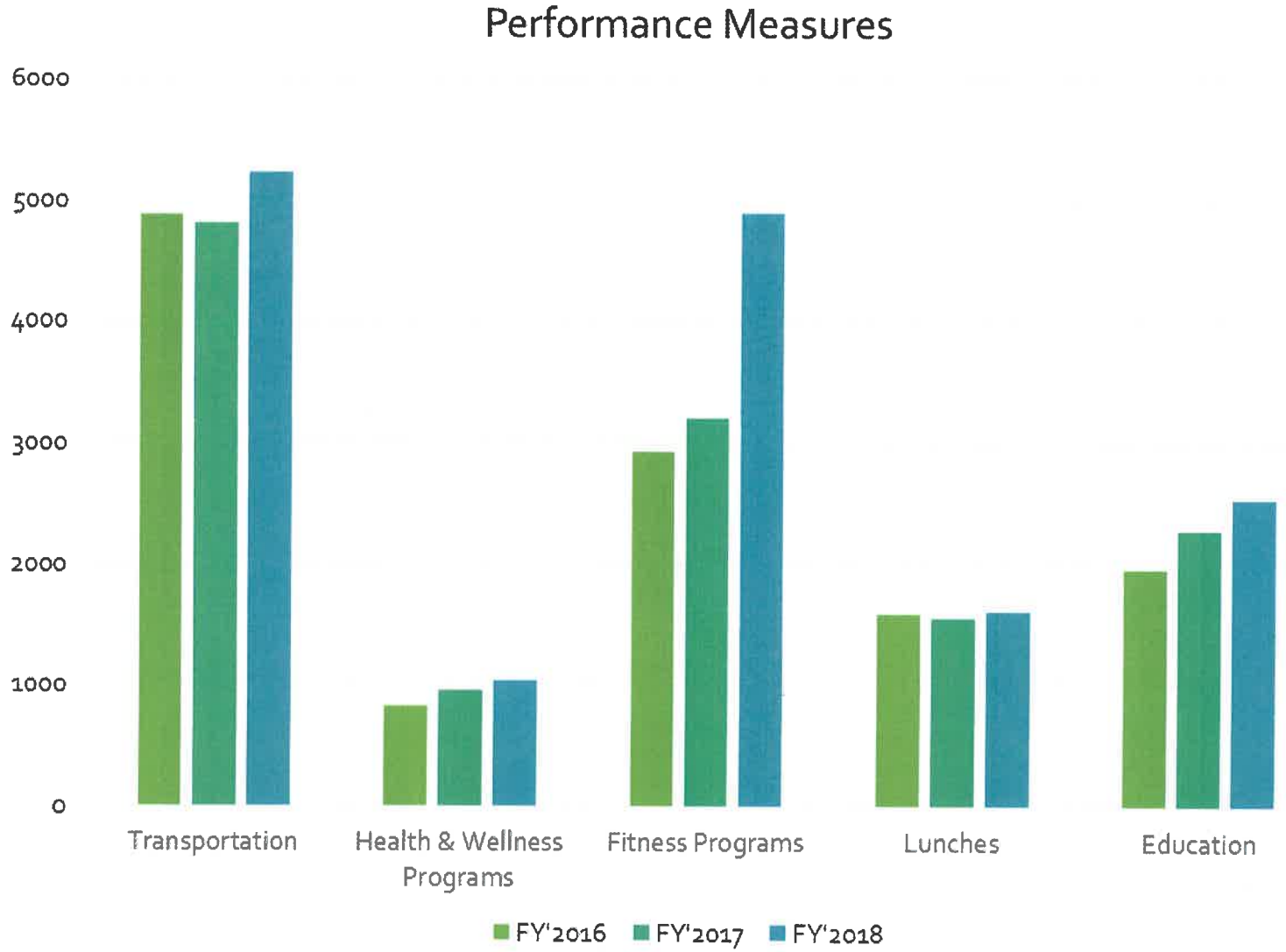
* Intergenerational Programs

* Travel

* Art Programs

* Language Lessons

*Senior Tax Work Program


Performance Measures
6000
5000
4000
3000
2000
1000
0
Transportation
Health & Wellness Programs
Fitness Programs
Lunches
Education
FY'2016
FY'2017
FY'2018

PERSONNEL SUMMARY

COUNCIL ON AGING

Position	FY 2018 FTE	FY 2019 FTE	FY 2020 FTE
Executive Director	1.0	1.0	1.0
Outreach Coordinator	0.75	1.0	1.0
Program Manager	0.5	0.5	0.5
Receptionist	1.0	1.0	1.0
Van Driver	1.0	1.0	1.0
Total Full-time Equivalents	4.25	4.5	4.5

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

541 COA / ADULT SERVICES					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
15411-5112	Appointed Salary Executive Director	$ 58,421.42	$ 59,882.16	$ 61,080.00	$ 29,365.25	$ 61,999.00	$ 67,000.00	$ 5,920.00	9.69%
15411-5113	Permanent Wages	$ 28,481.66	$ 30,169.63	$ 33,696.00	$ 17,481.89	$ 39,904.00	$ 39,904.00	$ 6,208.00	18.42%
15411-5116	Permanent Part Time	$ 53,200.00	$ 53,846.05	$ 54,403.00	$ 27,475.56	$ 62,448.00	$ 59,036.64	$ 4,633.64	8.52%
15411-5125	Wages	$ 9,279.00	$ 10,000.50	$ 10,000.00	$ 750.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 149,382.08**	**$ 153,898.34**	**$ 159,179.00**	**$ 75,072.70**	**$ 174,351.00**	**$ 175,940.64**	**$ 16,761.64**	**10.53%**
15412-5351	Program Services	$ 1,333.00	$ 1,333.00	$ 1,333.00	$ 1,158.00	$ 1,333.00	$ 1,333.00	$ -	0.00%
15412-5583	Program Supplies	$ 857.00	$ 836.80	$ 857.00	$ 857.00	$ 857.00	$ 857.00	$ -	0.00%
15412-5711	Mileage	$ 50.00	$ 50.00	$ 50.00	$ -	$ 50.00	$ 50.00	$ -	0.00%
15412-5712	Meals/Lodging	$ -	$ -	$ 49.00	$ -	$ 49.00	$ 49.00	$ -	0.00%
15412-5731	Association Dues	$ 624.00	$ 687.20	$ 688.00	$ 688.00	$ 688.00	$ 688.00	$ -	0.00%
15412-5733	Conference Registration	$ 100.00	$ 100.00	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 2,964.00**	**$ 3,007.00**	**$ 3,077.00**	**$ 2,703.00**	**$ 3,077.00**	**$ 3,077.00**	**$ -**	**0.00%**
541 COA / ADULT SERVICES SUB-TOTAL:		**$ 152,346.08**	**$ 156,905.34**	**$ 162,256.00**	**$ 77,775.70**	**$ 177,428.00**	**$ 179,017.64**	**$ 16,761.64**	**10.33%**

ReCreation Department

Ipswich ReCreation & Culture FY20 Budget Submission

Ipswich ReCreation & Culture Mission Statement

Ipswich ReCreation & Culture is the hub for community enrichment, providing centralized coordination of recreational and cultural programming in celebration of Ipswich arts, open space, history and heritage for residents and visitors alike.

Goals & Objectives

1) Systemize Event Promotion
   - Identify best platforms
   - Regional Events Calendar
   - Update Press Release Contacts
   - Build master magnets for reoccurring events with interchangeable dates & details
2) Illumination expand outdoors into weekend
   - Bright Ideas: engage local artists
3) The Switch Ridable ArtScape
   - Continue fund raising
   - First Pour May 2019
4) Light Green & County Street Bridges
   by September 2019
5) Green Head Create Greenhead Tradition (4th July Parade - following full moon, flood tide)

Accomplishments

1) Ann Bradstreet production "From the Author To My Husband"
   - Sold-out Summer series
2) Swing Dance BIG BANDS 3rd Friday of every Month Free For Ipswich Residents
3) R&C Bus!
   - Taking the show on the road!
4) Bring Switch Ridable ArtScape coalition into being
   - Win $30K Creative County Initiative Grant Award

Significant Budget Changes

- In order to fund the full spectrum of programming that has developed within the Ipswich ReCreation & Culture Department "Grants to Community" were reduced by about a third in FY19. Monies from alternatives sources were added and all programs were maintained. We intend to maintain this funding level in FY20.

- The ReCreation & Culture Department is asking for an increase to Part-time Staff support.
Work load fluctuates throughout our year, primarily event driven

Ipswich ReCreation & Culture
FY20 Budget Submission

Ipswich ReCreation & Culture Organizational Chart

Essex National Heritage Area

The Lions Club of Ipswich

Ipswich Rotary Club

TRAILS & SAILS

Massachusetts Scenic Byways
Essex Coastal Scenic Byway

Ipswich
Reclaiming History

Ipswich Massachusetts Incorporated 1634

History Alive

Hall-Haskell House Gallery

Town Historian Gordon Harris

OPEN DOORS OF IPSWICH

The Town Common

thelocalnews

Ipswich Chronicle.

WICKED LOCAL

Enterprise Center
AT | SALEM | STATE | UNIVERSITY

The Orchestra on the Hill

trustees

Im

IMADA

IPSWICH
Farmers' Market

ICAM
IPSWICH COMMUNITY ACCESS MEDIA

the Y

CREATIVE COUNTY INITIATIVE

Strong

IPSWICH RIVER WATERSHED ASSOCIATION

icc
IPSWICH CULTURAL COUNCIL

Birth to Three Family Center

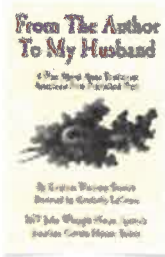
nefa

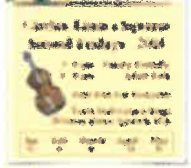
SWITCH

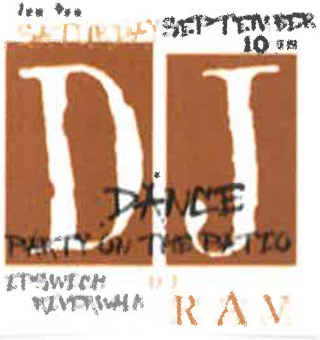
ECCF

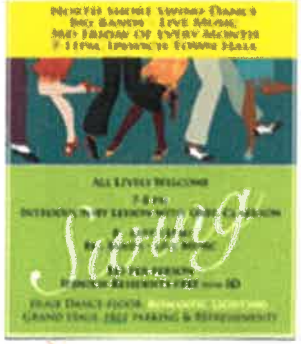
Ipswich ReCreation & Culture FY20 Budget Submission

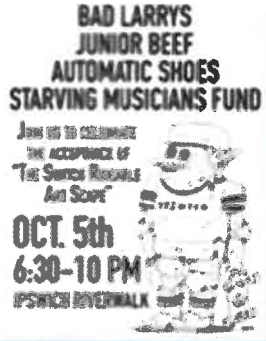
Ipswich ReCreation Programming & Services

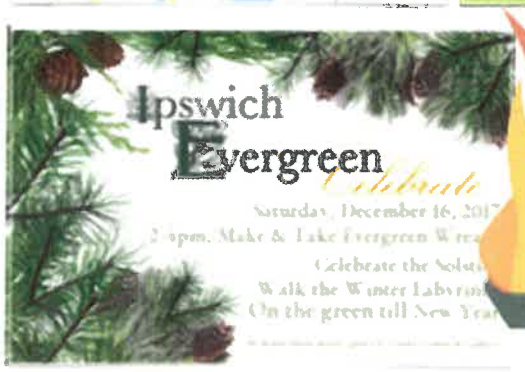












Ipswich Events Calander

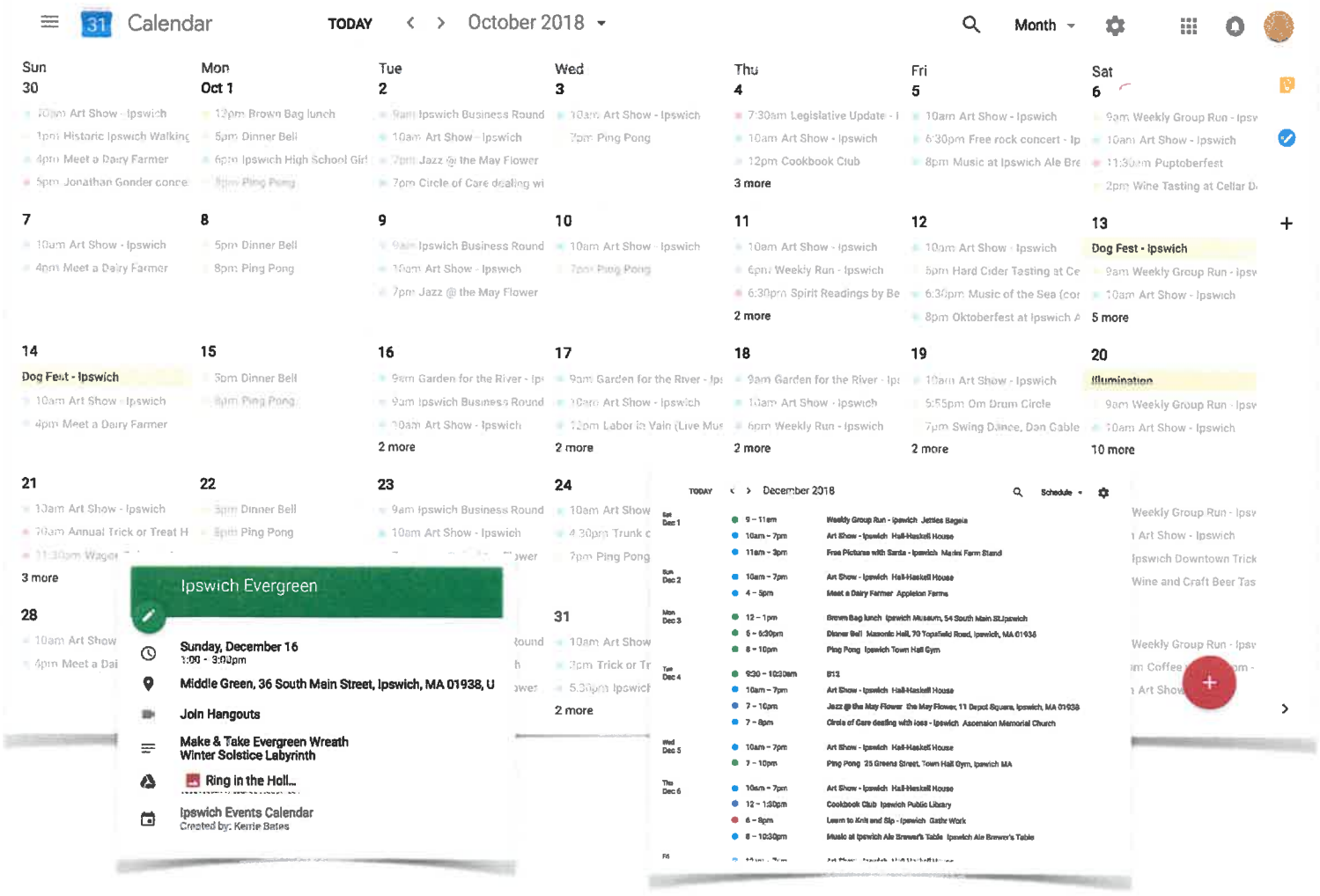
A single Community Events Calander provides a comprehensive listing of local happenings at a single glance.

Helps event coordinators identify cross promotional opportunities while avoiding conflicts.

Calander is kept in collaboration with John Muldoon of The Local Ne.ws

Featured on the following websites: Town Hall, Ipswich Visitor Center, The Local News and many local business.

View by *Month, Day, *Event, *Schedule (* shown below)



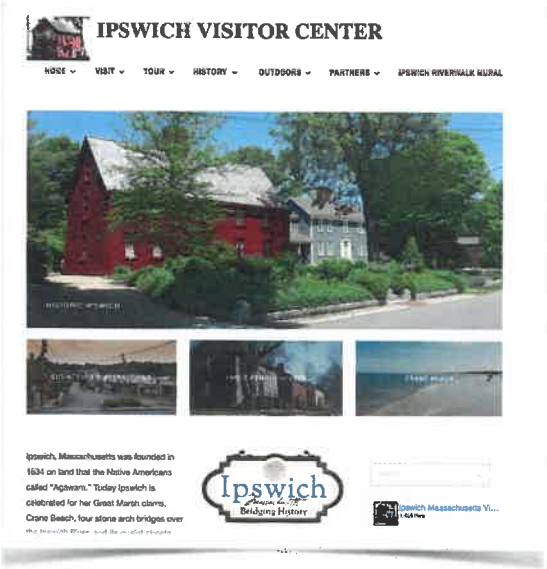
Ipswich ReCreation & Culture
FY20 Budget Submission

Ipswich Visitor Center

2018 Season Welcomed +3500 Visitors

Open Seven Days a Week
May - October
9am - 5pm
35 Volunteers

IVC Website



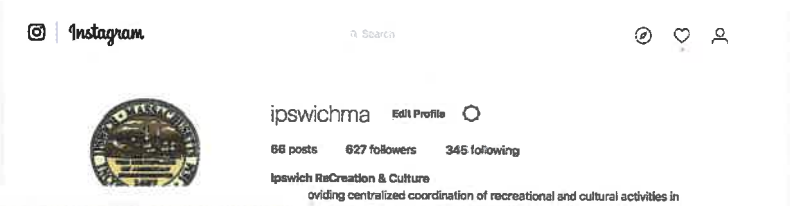
Instagram

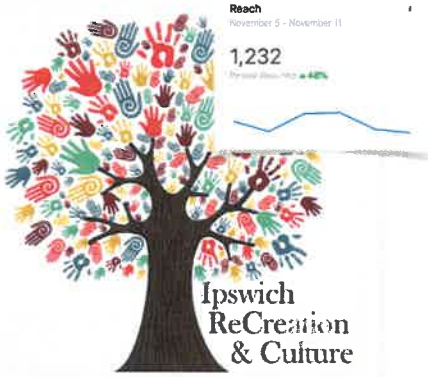
Twitter

ReCreation
@IpswichMass

Tweets	Following	Followers
8,569	204	133

facebook





Ipswich ReCreation
@IpswichRecreation

Ipswich Massachusetts Visitor Center
@IpswichVisitorCenter

Ipswich Chamber of Commerce
@ipswichmachamber

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

620 RECREATION & CULTURE					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
16201-5112	Appointed Salary Recreation Director	$ 58,179.52	$ 59,634.12	$ 60,827.00	$ 29,243.50	$ 61,743.00	$ 61,743.00	$ 916.00	1.51%
16201-5121	Temporary Part Time	$ 6,621.30	$ 5,989.20	$ 7,000.00	$ 3,143.70	$ 10,000.00	$ 8,000.00	$ 1,000.00	14.29%
PERSONNEL SUB-TOTAL:		**$ 64,800.82**	**$ 65,623.32**	**$ 67,827.00**	**$ 32,387.20**	**$ 71,743.00**	**$ 69,743.00**	**$ 1,916.00**	**2.82%**
16202-5351	Program Services	$ 22,979.94	$ 22,134.88	$ 23,300.00	$ 11,400.00	$ 23,300.00	$ 23,300.00	$ -	0.00%
16202-5354	Civic Observances	$ 2,835.57	$ 2,498.37	$ 3,000.00	$ 2,014.35	$ 3,000.00	$ 3,000.00	$ -	0.00%
16202-5583	Program Supplies	$ 7,665.42	$ 10,474.64	$ 8,000.00	$ 4,957.42	$ 8,000.00	$ 8,000.00	$ -	0.00%
16202-5731	Association Dues	$ 100.00	$ -	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
16202-5733	Conference Registration	$ 326.80	$ 20.00	$ 250.00	$ -	$ 250.00	$ 250.00	$ -	0.00%
16202-5798	Grant Local Match	$ 3,006.94	$ 3,185.64	$ 3,000.00	$ 380.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 36,914.67**	**$ 38,313.53**	**$ 37,750.00**	**$ 18,751.77**	**$ 37,750.00**	**$ 37,750.00**	**$ -**	**0.00%**
620 RECREATION & CULTURE SUB-TOTAL:		**$ 101,715.49**	**$ 103,936.85**	**$ 105,577.00**	**$ 51,138.97**	**$ 109,493.00**	**$ 107,493.00**	**$ 1,916.00**	**1.81%**

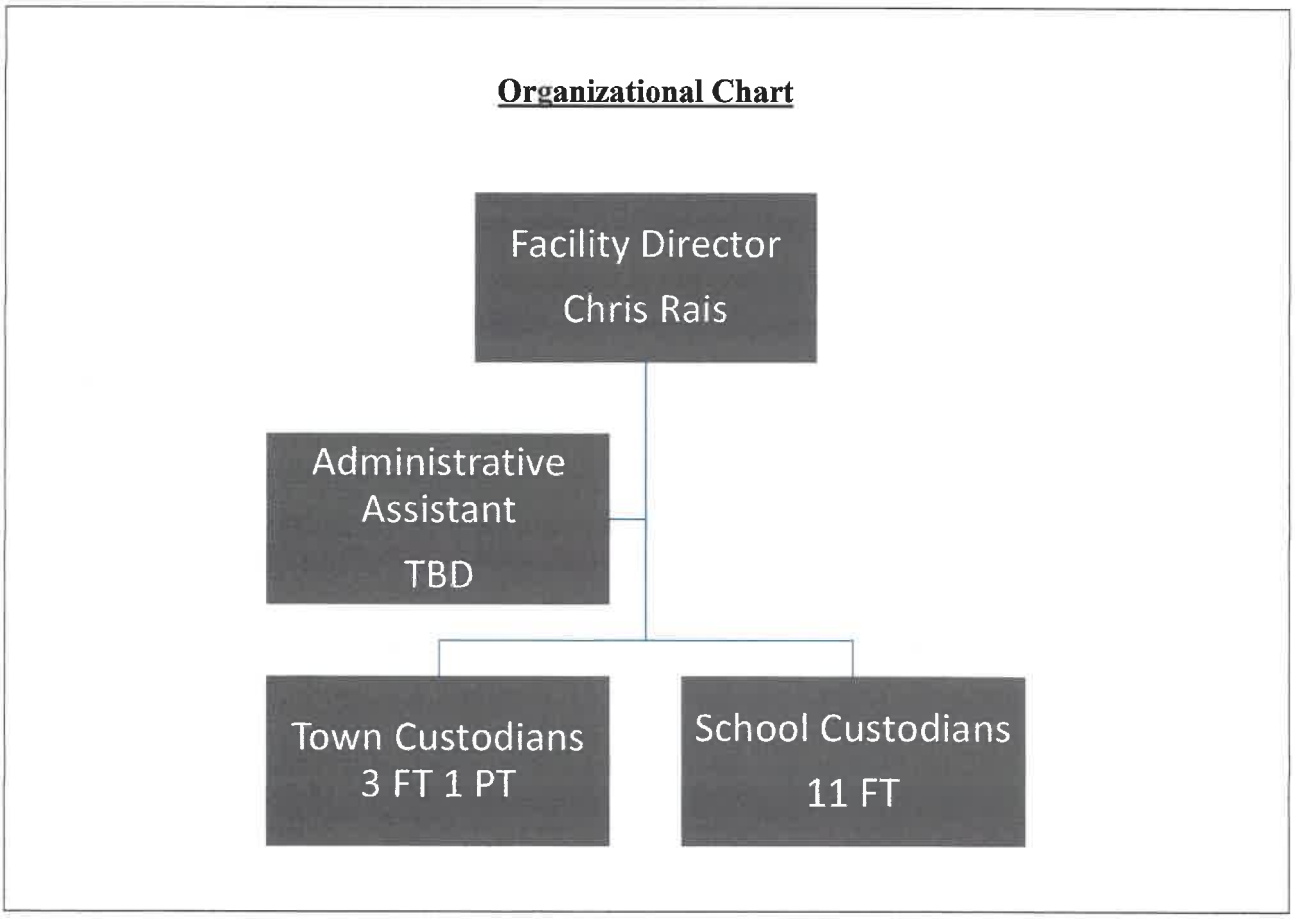
Facilities Department

Facilities Department

Facilities Department Mission

To maintain the buildings of the town and the equipment therein at a high level of appearance and condition while extending each to its optimal life-cycle design. At the same time, provide professional, cordial and trustworthy custodial and support services to the students and staff in every school, the staffs in municipal buildings, and the visiting public, while supplying sanitary and comfortable conditions for education and work.

Organizational Chart



Facilities Department

Goals and Objectives

- Oversee and complete the Facilities Needs Assessment with Dude Solutions
- Incorporate the results of the Facilities Needs Assessment into a Town Wide Capital Plan that takes a holistic approach to maintaining our School and Town owned buildings
- Implement School Dude Software for all Town and School departments and start a new work order system
- Hire an Assistant Facilities Director to oversee the custodial staff for both the Town and School buildings.

Accomplishments

- Finished paving and painting project at the School Administration Building
- Completed carpet installation at the Middle School and High School
- Installed new heating controls at the Winthrop School
- Hired new Facilities Director after the retirement of Bill Hodge

Significant Budget Changes or Initiatives

- This budget reflects the projected increases in the Water/Wastewater rates and the Electrical rates
- Accounts for minor increases in salary for the new Facilities Director

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

472 FACILITIES MANAGEMENT					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
14721-5112	Permanent Wages	$ 43,068.39	$ 44,219.89	$ 45,224.00	$ 23,867.85	$ 51,030.00	$ 51,030.00	$ 5,806.00	12.84%
14721-5115	Permanent Wages	$ 148,920.34	$ 160,748.90	$ 184,927.00	$ 88,809.39	$ 184,961.00	$ 184,961.00	$ 34.00	0.02%
14721-5131	Overtime	$ 32,518.45	$ 36,631.22	$ 30,000.00	$ 11,431.90	$ 26,000.00	$ 26,000.00	$ (4,000.00)	-13.33%
14721-5141	Differential & Incentive	$ 6,001.38	$ 4,419.37	$ 8,688.00	$ 2,528.09	$ 6,000.00	$ 6,000.00	$ (2,688.00)	-30.94%
14721-5197	Uniform Allowance	$ 947.97	$ 1,186.99	$ 1,600.00	$ 1,400.00	$ 1,800.00	$ 1,800.00	$ 200.00	12.50%
PERSONNEL SUB-TOTAL:		**$ 231,456.53**	**$ 247,206.37**	**$ 270,439.00**	**$ 128,037.23**	**$ 269,791.00**	**$ 269,791.00**	**$ (648.00)**	**-0.24%**
14722-5211	Electricity	$ 102,468.17	$ 111,215.42	$ 103,000.00	$ 64,113.29	$ 125,089.00	$ 125,089.00	$ 22,089.00	21.45%
14722-5212	Gas Heat	$ 31,334.12	$ 46,056.59	$ 34,920.00	$ 5,143.69	$ 50,572.00	$ 50,572.00	$ 15,652.00	44.82%
14722-5213	Oil Heat	$ 5,337.73	$ 8,221.04	$ 7,027.00	$ 1,522.67	$ 6,500.00	$ 6,500.00	$ (527.00)	-7.50%
14722-5231	W&S Utilities	$ 10,489.80	$ 9,496.72	$ 10,500.00	$ 4,558.26	$ 8,761.00	$ 8,761.00	$ (1,739.00)	-16.56%
14722-5251	Building Maintenance & Repair	$ 193,440.07	$ 148,479.93	$ 139,500.00	$ 81,295.26	$ 151,500.00	$ 145,000.00	$ 5,500.00	3.94%
14722-5278	Other Rentals	$ 2,588.58	$ 578.01	$ 2,500.00	$ 386.21	$ 870.00	$ 870.00	$ (1,630.00)	-65.20%
14722-5341	Telephone	$ 66,488.05	$ 65,648.30	$ 70,965.00	$ 26,824.38	$ 71,965.00	$ 71,965.00	$ 1,000.00	1.41%
14722-5383	Other Purchased Services	$ 106,474.04	$ 113,288.30	$ 116,000.00	$ 51,956.87	$ 114,000.00	$ 114,000.00	$ (2,000.00)	-1.72%
14722-5431	Building Repair Supplies	$ 26,012.51	$ 23,162.91	$ 30,000.00	$ 8,495.22	$ 30,000.00	$ 30,000.00	$ -	0.00%
14722-5451	Building Maintenance Supplies	$ 17,957.05	$ 18,766.44	$ 20,000.00	$ 7,840.57	$ 20,000.00	$ 20,000.00	$ -	0.00%
14722-5485	Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
14722-5588	Other Supplies	$ 299.00	$ 345.40	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	0.00%
14722-5712	Meals/Lodging	$ 5,489.52	$ 4,540.18	$ 4,500.00	$ 1,424.30	$ 4,500.00	$ 4,500.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 568,378.64**	**$ 549,799.24**	**$ 538,912.00**	**$ 253,560.72**	**$ 584,257.00**	**$ 577,757.00**	**$ 38,845.00**	**7.21%**
472 FACILITIES MANAGEMENT SUB-TOTAL:		**$ 799,835.17**	**$ 797,005.61**	**$ 809,351.00**	**$ 381,597.95**	**$ 854,048.00**	**$ 847,548.00**	**$ 38,197.00**	**4.72%**

Debt

Debt

Debt Service

Debt service appropriations provide for the payment of principal and interest costs for long and short term bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for both the General Fund and various Enterprise Funds appear in their respective budgets.

Typically, larger projects such as the construction of buildings are bonded for twenty years or more, while the financing for other projects and equipment is retired within five to ten years. The Town's goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in the Massachusetts General Laws. This ensures that our debt burden will remain manageable. Additionally, in our most recent rating review, Standard & Poors reflected on the Town's strong management and good financial policies, strong budgetary performance and flexibility

The last Bond Anticipation Note (BAN) was issued in June of 2018 in the amount of $697,757 for capital items that are in progress. This BAN was awarded a rating of MIG 1 which incorporates the town's long-term credit strength, satisfactory refinancing risk and strong flexibility and liquidity.

The total FY20 requested debt service budget is $1,280,739.

Bond Rating

In order to comply with complex tax regulations, secure access to municipal bond markets, and assure a competitive climate for bids, the Town uses the services of Bond Counsel, a Financial Advisor, and a private credit rating agency to prepare for the issuance of bond anticipation notes or bonds.

The Town received a AAA stable rating from Standard & Poors on the recent June 2018 bond issue.

Long-Term Issue Credit Ratings*

Category	Definition
AAA	An obligation rated 'AAA' has the highest rating assigned by S&P Global Ratings. The obligor's capacity to meet its financial commitments on the obligation is extremely strong.
AA	An obligation rated 'AA' differs from the highest-rated obligations only to a small degree. The obligor's capacity to meet its financial commitments on the obligation is very strong.
A	An obligation rated 'A' is somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligations in higher-rated categories. However, the obligor's capacity to meet its financial commitments on the obligation is still strong.

Debt

Total Long-Term Debt – All Funds

The total long-term debt outstanding as of June 30, 2018 is below.

Massachusetts Department of Revenue, Division of Local Services
Bureau of Accounts ~ Automated Statement of Indebtedness

City/Town/District of: Ipswich **FY2018**

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2017	+ New Debt Issued	- Retirements	= Outstanding June 30, 2018	Interest Paid in FY2018
Buildings	780,000		245,000	535,000	17,888
Departmental Equipment	355,000		90,000	265,000	8,600
School Buildings	496,000		86,000	410,000	20,055
School - All Other	-		-	-	-
Sewer	2,034,516		250,250	1,784,266	45,445
Solid Waste	-		-	-	-
Other Inside	4,475,500	4,414,400	593,000	8,296,900	127,130
SUB - TOTAL Inside	8,141,016	4,414,400	1,264,250	11,291,166	219,117

Long Term Debt Outside the Debt Limit	Outstanding July 1, 2017	+ New Debt Issued	- Retirements	= Outstanding June 30, 2018	Interest Paid in FY2018
Airport				-	
Gas/Electric Utility	6,500,000		565,000	5,935,000	260,394
Hospital				-	-
School Buildings	7,120,000		2,260,000	4,860,000	274,650
Sewer	4,532,587		304,703	4,227,884	98,743
Solid Waste				-	-
Water	5,638,483	300,600	512,283	5,426,800	150,685
Other Outside	321,561		17,865	303,696	-
SUB - TOTAL Outside	24,112,631	300,600	3,659,851	20,753,380	784,472
TOTAL Long Term Debt	32,253,647	4,715,000	4,924,101	32,044,546	1,003,589

Short Term Debt	Outstanding July 1, 2017	+ Issued	- Retired	= Outstanding June 30, 2018	Interest Paid in FY2018
RANs - Revenue Anticipation				-	
BANs - Bond Anticipation:					
Buildings				-	
School Buildings	512,757	512,757	512,757	512,757	10,255
Sewer				-	
Water	250,000	-	250,000	-	5,000
Other BANs	3,777,000	185,000	3,777,000	185,000	73,740
SANs - State Grant Anticipation				-	
FANs - Federal Gr. Anticipation				-	
Other Short Term Debt				-	
TOTAL Short Term Debt	4,539,757	697,757	4,539,757	697,757	88,995
GRAND TOTAL All Debt	36,793,404	5,412,757	9,463,858	32,742,303	1,092,584

Debt

FY20 Non-Exempt Debt Service

DEBT SERVICE SUPPORTED BY GENERAL FUND	AMOUNT AUTHORIZED	AMOUNT ISSUED	ART #	DATE ISSUED	P/T	FY20 Principal	FY20 Interest	FY20 Fees	FY20 Total
Town Non-Exempt Debt									
Easement Interests Eagle Hill		$ 205,000	12	3/15/2006	P	$ 20,000.00	$ 400.00		$ 20,400.00
Design Whipple Middle Sch to Town Hall		$ 83,300	20	10/1/2010	P	$ 10,000.00	$ 112.50		$ 10,112.50
Bridge & Road Repair -	$ 265,000	$ 55,000	9	6/8/2016	P	$ 5,000.00	$ 900.00		$ 5,900.00
SEPTIC PROGRAM -									
MCWT Commnty Septic Managemnt Progrm	$ 1,000,000	$ 357,290	11	1/7/2015	P	$ 17,864.50	$ -		$ 17,864.50
DPW									
Heavy Equipment, Fire Truck Repair & Sidewalk Upgrade	$ 600,000	$ 577,000	13	4/1/2010	P	$ 5,000.00	$ 250.00		$ 5,250.00
Roadway Construction		$ 400,000	9	6/8/2016	P				
FIRE									
Equipment	$ 525,000	$ 525,000	10	5/23/2013	P	$ 50,000.00	$ 4,000.00		$ 54,000.00
RECREATION									
Bialek Park, Baseball Diamond & Town Hall Windows	$ 171,231	$ 101,000	14	4/1/2010	P	$ 5,000.00	$ 1,118.76		$ 6,118.76
Bialek Park, Baseball Diamond & Town Hall Windows	$ 171,231	$ 50,000	14	4/1/2010	P	$ 5,000.00	$ 250.00		$ 5,250.00
subtotal - Town Non-Exempt authorized & iss	$ 3,830,000	$ 2,787,805				$ 117,864.50	$ 7,031.26	$ -	$ 124,895.76
LESS Town Temporary Debt (BAN's)									
Perm. Town Non-Exempt Debt Serv.-(Bal.to Treas	$ 3,830,000	$ 2,923,405				$ 117,864.50	$ 7,031.26	$ -	$ 124,895.76
Bond Anticipation Notes anticipated									
subtotal - Town Non-Exempt authorized & unissued debt						$ -	$ -	$ -	$ -
Total Town Non-Exempt Debt (authorized, issued + unissued)						$ 117,864.50	$ 7,031.26	$ -	$ 124,895.76
Town Meeting May 2018									
Bridges BAN in June 2018	$ 265,000	$ 110,000				$ 5,789.47	$ 4,400.00		$ 10,189.47
Riverwalk (Nothing Borrowed yet) BAN in June 2018	$ 75,000	$ 75,000	22			$ 5,357.14	$ 3,000.00		$ 8,357.14
Deferred & Future:	Amount	Term							
subtotal - Town Non-Exempt deferred & future projects impact						$ 11,146.62	$ 7,400.00	$ -	$ 18,546.62
Total Town Non-Exempt Debt - authorized,issued/unissued, including deferred & future projects						$ 129,011.12	$ 14,431.26	$ -	$ 143,442.38

FY20 Exempt Debt Service

DEBT SERVICE SUPPORTED BY GENERAL FUND	AMOUNT AUTHORIZED	AMOUNT ISSUED	ART #	DATE ISSUED	P/T	FY20 Principal	FY20 Interest	FY20 Fees	FY20 Total
Town EXEMPT Debt									
Whipple/Town Hall		1,857,375	16	10/1/2010	P	$ 205,000.00	$ 4,856.25		$ 209,856.25
Public Works									
Roads	3,000,000	400,000	9	6/8/2016	P	$ 40,000.00	$ 7,200.00	$ 1,492.68	$ 45,707.32
Linebrook Road	3,000,000	2,590,225	9	6/8/2018	P	$ 170,000.00	$ 97,375.00		$ 267,375.00
Open Space									
Open Space - Grant Paydowns	10,000,000	734,760	18	5/1/2002	P				
Open Space 1	10,000,000	1,864,850	18	10/1/2010	P	$ 180,000.00	$ 10,800.00		$ 190,800.00
Open Space 2	10,000,000	697,240	18	11/15/2003	P				$ -
Open Space 3	10,000,000	825,000	18	6/1/2007	P	$ 40,000.00	$ 13,345.00	$ 38.16	$ 53,306.84
Open Space 4	10,000,000	525,000	18	4/1/2010	P	$ 35,000.00	$ 7,831.26	$ 399.86	$ 42,431.40
Open Space 5	10,000,000	2,070,000	18	10/1/2010	P	$ 110,000.00	$ 34,137.50		$ 144,137.50
Open Space 6 -Pony Express Fields Taxable	5,000,000	450,000	1	6/8/2017	T				
Open Space 6 - Pony Express Fields Tax Exemp	5,000,000	1,927,000	1	6/8/2017	T				
Open Space 6 - Pony Express Fields Tax Exemp	5,000,000	2,107,000	1	6/8/2018	P	$ 105,000.00	$ 76,750.00		$ 181,750.00
subtotal - Town EXEMPT authorized & issued debt						$ 885,000.00	$ 252,295.01	$ 1,930.70	$ 1,135,364.31
LESS Town Temporary Debt (BAN's)									
Perm. Town EXEMPT Debt Serv.-(Bal.to Treasurer's Sched.)						$ 885,000.00	$ 252,295.01	$ 1,930.70	$ 1,135,364.31

FY20 Budgeted Debt Service

700 DEBT SERVICE Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
17002-5910	Long Term Debt Principal	$ 908,864.50	$ 853,864.50	$ 1,043,776.00	$ 540,000.00	$ 1,014,012.00	$ 1,014,012.00	$ (29,764.00)	-2.85%
17002-5915	Long Term Debt Interest	$ 158,135.34	$ 129,377.50	$ 280,678.00	$ 146,678.83	$ 266,727.00	$ 266,727.00	$ (13,951.00)	-4.97%
17002-5916	Short Term Debt Interest	$ -	$ 73,740.00	$ 4,625.00	$ -			$ (4,625.00)	-100.00%
17002-5930	Debt Issue Expense	$ 3,212.50	$ (169.99)	$ 5,000.00	$ -	$ 5,000.00		$ (5,000.00)	-100.00%
EXPENSES SUB-TOTAL:		**$ 1,070,212.34**	**$ 1,056,812.01**	**$ 1,334,079.00**	**$ 686,678.83**	**$ 1,285,739.00**	**$ 1,280,739.00**	**$ (53,340.00)**	**-4.00%**
700 DEBT SERVICE SUB-TOTAL:		**$ 1,070,212.34**	**$ 1,056,812.01**	**$ 1,334,079.00**	**$ 686,678.83**	**$ 1,285,739.00**	**$ 1,280,739.00**	**$ (53,340.00)**	**-4.00%**

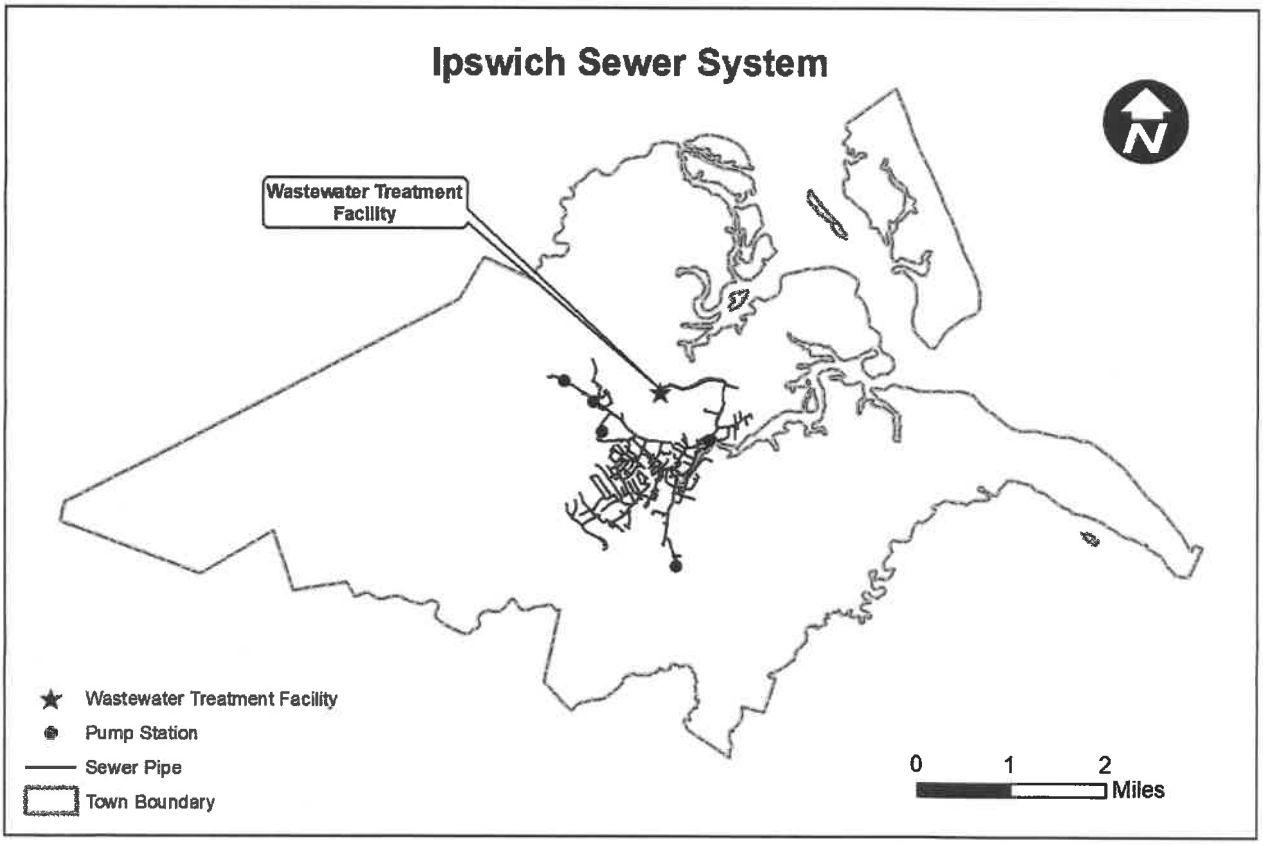
Enterprise Funds

Wastewater/Water

The Ipswich Wastewater Department operates and maintains the Town's public wastewater system, which serves roughly 50% of the Town's population. The system is operated as an enterprise fund, which is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. The fund allows the community to demonstrate to the public that the total cost for wastewater collection and treatment is recovered through user charges.

Description of Ipswich's Wastewater System

Section incomplete



Rate Structure

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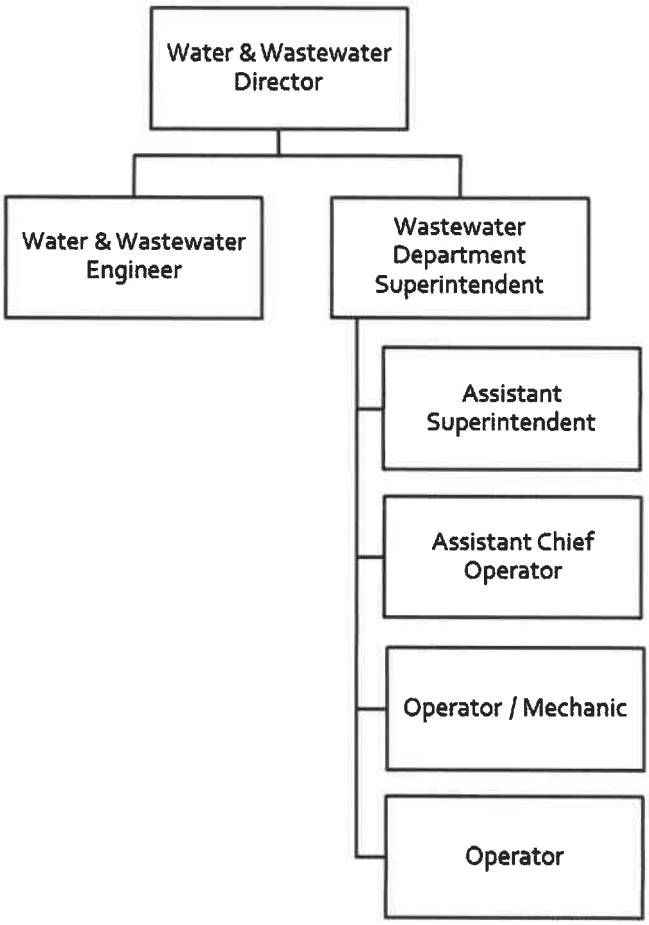
Organizational Chart



Goals and Objectives

To maintain and operate the Town's wastewater collection and treatment systems for its 2,000+ customers in compliance with applicable Federal, State, and Local Statutes, By-Laws, and Rules and Regulations of the Town.

To manage wastewater rates as equitably as possible while meeting operating cash flow and debt service needs.

Plan for and execute rehabilitation of wastewater infrastructure including considerations for improving resiliency of critical components.

Develop an Asset Management Plan with funding strategy.

Accomplishments

The planned SCADA development project that began in FY15 will be complete in FY19. This project allows many of the functions at the wastewater plant to be centrally monitored and controlled. The Town Wharf Pump Station is now monitored and controlled from the plant. Parameters will be monitored to allow for early detection of equipment problems. This project will enhance the treatment process, improve quality and reliability, offer greater control and extend the life of equipment. Although the major project components and funding to establish the system will be complete in FY19, ongoing funds will support continued system improvements.

The Town's consultant, Tighe & Bond, has completed an evaluation of the Town Wharf Pump Station to: document the current state of the station and associated overflow structure; identify areas of critical concern related to structural, electrical, instrumentation, safety, HVAC, hazardous materials and coastal resiliency; and provide recommendations to address these concerns. The final report will be complete this winter and reviewed by relevant stakeholders. Failure of the station would have catastrophic impacts to wastewater customers, the health of the river, shellfishing, bathing beaches and the community as a whole.

Tighe & Bond has completed and evaluation of the sewer siphon crossing the Ipswich River and interceptor pipe on the north bank of the Ipswich River. These are critical components of the collection system that have deteriorated significantly since their installation in the 1950's. The final report will be complete this winter. It is anticipated that the siphon will be completely replaced, while the interceptor will be rehabilitated and armored for protection from the river. Similar to the Town Wharf Pump Station, failure of these critical components would have severe impacts to wastewater customers, the health of the river, shellfishing and bathing beaches.

The Department has submitted to the U.S. Environmental Protection Agency (EPA) and Massachusetts Department of Environmental Protection (MassDEP) a Collection System Operation & Maintenance Plan and Infiltration/Inflow (I/I) Control Plan as required by our federal discharge permit. The Department is committed to proactively managing its collection system and removal of I/I and has earmarked funds for this purpose.

Full conversion to the Mueller Smart Meter System will be complete in FY19. All water meters will be monitored remotely and provide alerts to notify users of potential leaks.

Significant Budget Changes or Initiatives

The Wastewater Department Budget has increased approximately 6% from FY19. Most notably due to an increase in operating capital funds to support the above goals.

Ipswich relies on the bi-annual actuarial report prepared by Odyssey Advisors to determine OPEB Liability and contribution amounts. It has been the goal of the Wastewater Department, as an Enterprise Fund, to fully fund the annual OPEB obligation as specified by the Annual Required Contribution. Recent changes as directed by the Governmental Accounting Standards Board (GASB), have made reporting and calculation of the OPEB liability more accurate and transparent. The updated actuarial report projects a significant surplus paid into the OPEB fund by the end of FY19. In light of this projection, the Wastewater Department has reduced projected payment in FY20 to $0.

FY18 user fee and septage revenue exceeded projections by 8% and 19%, respectively. Overall FY18 revenue exceeded projections by 12%. This, combined with expending 91% of the FY18 budget, eliminated the planned use of surplus and added approximately $100,000 to the surplus account.

FY19 revenues are on target. An 8% rate increase was needed to fund the FY19 budget. The FY20 budget could be funded without a rate increase, but would require use of nearly $400,000 in surplus. A 6% increase is proposed to fund the budget with significant capital expenditures and ensure surplus will not be depleted in later years when debt service is expected to increase significantly due several large infrastructure projects. Assuming the entire FY20 budget is spent, we project the FY20 ending surplus balance to be over $700,000. Although this figure is relatively high compared with prior years, these funds will be critical to sustain the department and allow for continued capital funding as debt service increases. As previously projected, future rate increases are expected in order to fund the large future capital projects mentioned here. Rate increases will be proposed as necessary in the future to fund the budget and to maintain adequate surplus funds.

FY20 Wastewater Department Operating Capital:

Cost	Project	Description
$40,000	Wastewater Pickup Truck Replacement	Replaces in 2009 truck.
$25,000	Town Wharf Pump Station (TWPS) Upgrade Design & Permitting	The TWPS evaluation report is expected to be complete in February and recommend either a full station replacement or rehabilitation with resiliency improvements. These funds allow the Town's consultant to continue support through the Town's decision making process. Full design and permitting funds are planned for FY21-FY22.
$150,000	Ipswich River Siphon/Interceptor Design & Permitting	The final evaluation report is expected in February. Given the significant risk of failure of these pipes, design & permitting funds for replacement of the existing siphon and rehabilitation of the interceptor is planned for FY20, with construction anticipated in FY21.
$100,000	Aeration Blower Evaluation and Replacement Design	The aeration system is a critical component of the wastewater treatment process. The equipment was rebuilt following a failure in 2012; however, the technology is out of date and these units are no longer available and increasing difficult to maintain. Full replacement is necessary and will likely result in significant energy savings. Construction funds are planned for FY21. Piping replacement is planned for FY22-FY23.
$100,000	Infiltration/Inflow (I/I) – Collection System Rehabilitation	The federal discharge permit that governs our department requires that I/I (groundwater and stormwater) entering the sewer system must be removed. Annual funds are being proposed to monitor I/I, identify sources and remove them.
$125,000	Asset Management Plan Development (50% Water, $50% Sewer)	The plan will inventory and assess the existing water & wastewater assets; evaluate the level of service in terms of quality, quantity, reliability and environmental standards; identify assets critical to sustaining system performance; quantify minimum life cycle costs for critical assets, operations and maintenance; and determine a long-term funding strategy to ensure high level performance.
$540,000		

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

600 WASTEWATER					as of 12/31/18				
Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
6006501-5110	Management Transfer Account	$ -	$ -	$ -	$ -	$ 13,032.00	$ 13,032.00	$ 13,032.00	$ -
6006501-5113	Salary Allocation to Town Hall	$ 28,331.68	$ 27,143.61	$ 37,657.00	$ 3,372.69	$ 20,310.00	$ 20,310.00	$ (17,347.00)	-46.07%
6006501-5114	Permanent Other	$ 93,742.86	$ 96,086.59	$ 98,009.00	$ 47,119.60	$ 98,009.00	$ 98,009.00	$ -	0.00%
6006501-5115	Permanent Wages	$ 344,071.67	$ 386,901.16	$ 435,142.00	$ 211,374.93	$ 459,111.00	$ 459,111.00	$ 23,969.00	5.51%
6006501-5121	Temporary Part Time	$ 1,000.00	$ 1,617.00	$ 7,040.00	$ -	$ -	$ -	$ (7,040.00)	-100.00%
6006501-5123	Other Pay	$ 630.48	$ 1,231.26	$ 1,500.00	$ 3,804.60	$ 5,000.00	$ 5,000.00	$ 3,500.00	233.33%
6006501-5131	Overtime	$ 65,534.49	$ 73,521.25	$ 85,247.00	$ 32,103.50	$ 85,247.00	$ 85,247.00	$ -	0.00%
6006501-5141	Differential & Incentive	$ 4,070.44	$ 1,600.00	$ 2,410.00	$ 1,636.00	$ 2,410.00	$ 2,410.00	$ -	0.00%
6006501-5174	Life Insurance	$ 24.44	$ 41.04	$ 24.00	$ 13.86	$ 24.00	$ 24.00	$ -	0.00%
6006501-5175	Health Insurance	$ 44,404.31	$ 57,861.37	$ 82,610.00	$ 23,450.31	$ 82,610.00	$ 82,610.00	$ -	0.00%
6006501-5176	OPEB	$ 38,189.00	$ 38,189.00	$ 38,189.00	$ -	$ -	$ -	$ (38,189.00)	-100.00%
6006501-5177	Health Reimbursement Account	$ 33.36	$ 33.36	$ 80.00	$ 13.90	$ 80.00	$ 80.00	$ -	0.00%
6006501-5193	Retirement	$ 105,308.00	$ 119,823.00	$ 121,509.00	$ 121,509.00	$ 121,509.00	$ 121,509.00	$ -	0.00%
6006501-5194	Medicare	$ 6,380.63	$ 5,830.03	$ 7,071.00	$ 2,921.05	$ 7,071.00	$ 7,071.00	$ -	0.00%
6006501-5197	Uniform Allowance	$ 1,199.90	$ 1,599.89	$ 1,200.00	$ 1,589.98	$ 1,200.00	$ 1,200.00	$ -	0.00%
6006501-5198	CDL Stipend	$ 2,000.00	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
PERSONNEL SUB-TOTAL:		**$ 734,921.26**	**$ 812,978.56**	**$ 919,688.00**	**$ 450,909.42**	**$ 897,613.00**	**$ 897,613.00**	**$ (22,075.00)**	**-2.40%**
6006502-5211	Electricity	$ 140,303.28	$ 147,351.14	$ 159,272.00	$ 53,172.86	$ 148,222.00	$ 148,222.00	$ (11,050.00)	-6.94%
6006502-5212	Gas Heat	$ 2,269.08	$ 2,728.23	$ 2,280.00	$ 672.88	$ 2,800.00	$ 2,800.00	$ 520.00	22.81%
6006502-5213	Oil Heat	$ 17,425.28	$ 22,613.40	$ 20,650.00	$ 1,922.09	$ 23,000.00	$ 23,000.00	$ 2,350.00	11.38%
6006502-5215	Gasoline	$ 4,404.91	$ 5,630.52	$ 5,375.00	$ 987.74	$ 5,913.00	$ 5,913.00	$ 538.00	10.01%
6006502-5231	W&S Utilities	$ 18,214.92	$ 20,561.66	$ 24,990.00	$ 5,671.51	$ 25,980.00	$ 25,980.00	$ 990.00	3.96%
6006502-5245	Motor Vehicles	$ 639.03	$ 517.25	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
6006502-5247	Sanitary Sewers	$ 8,843.35	$ 32,268.22	$ 21,200.00	$ 13,569.46	$ 21,200.00	$ 21,200.00	$ -	0.00%
6006502-5251	Building Maintenance & Repair	$ 6,489.88	$ 14,499.11	$ 8,500.00	$ 690.00	$ 14,100.00	$ 14,100.00	$ 5,600.00	65.88%
6006502-5255	Other Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	0.00%
6006502-5256	Maintenance Meters	$ -	$ -	$ 25,000.00	$ -	$ 25,000.00	$ 25,000.00	$ -	0.00%
6006502-5276	Equipment Rental	$ 1,382.90	$ 3,273.75	$ 4,000.00	$ 902.93	$ 4,000.00	$ 4,000.00	$ -	0.00%
6006502-5278	Other Rentals	$ 543.57	$ 530.18	$ 750.00	$ 236.50	$ 750.00	$ 750.00	$ -	0.00%
6006502-5301	Medical Exams	$ -	$ 240.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
6006502-5302	Audit	$ 1,705.00	$ 1,979.98	$ 1,925.00	$ 1,946.02	$ 1,925.00	$ 1,925.00	$ -	0.00%
6006502-5304	Advertising	$ 548.39	$ 616.73	$ 500.00	$ 130.79	$ 500.00	$ 500.00	$ -	0.00%
6006502-5306	Data Processing	$ 9,123.82	$ 9,470.61	$ 20,433.00	$ 9,514.46	$ 27,047.00	$ 27,047.00	$ 6,614.00	32.37%
6006502-5310	Consultant	$ 4,850.00	$ 18,502.69	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -	0.00%
6006502-5311	Other Consultants	$ 17,377.75	$ 17,162.07	$ 21,300.00	$ 5,851.92	$ 20,000.00	$ 20,000.00	$ (1,300.00)	-6.10%
6006502-5312	Legal Services	$ -	$ 1,857.50	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00	$ -	0.00%
6006502-5341	Telephone	$ 5,575.44	$ 4,800.79	$ 6,195.00	$ 2,115.82	$ 6,195.00	$ 6,195.00	$ -	0.00%
6006502-5342	Postage	$ 553.49	$ 256.87	$ 700.00	$ 68.54	$ 700.00	$ 700.00	$ -	0.00%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

600 WASTEWATER Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
6006502-5383	Other Purchased Services	$ 16,757.08	$ 16,435.79	$ 19,811.00	$ 7,956.70	$ 19,811.00	$ 19,811.00	$ -	0.00%
6006502-5421	Office Supplies	$ 961.01	$ 2,210.61	$ 1,500.00	$ 863.39	$ 1,500.00	$ 1,500.00	$ -	0.00%
6006502-5451	Building Maintenance Supplies	$ 75.93	$ 1,220.45	$ 750.00	$ 650.00	$ 750.00	$ 750.00	$ -	0.00%
6006502-5461	Groundskeeping Supplies	$ -	$ 278.66	$ 200.00	$ -	$ 200.00	$ 200.00	$ -	0.00%
6006502-5481	Oil & Lube	$ 1,307.19	$ 3,155.61	$ 1,500.00	$ 257.29	$ 1,500.00	$ 1,500.00	$ -	0.00%
6006502-5483	Parts In-House Repairs	$ -	$ 112.16	$ 500.00	$ 477.47	$ 500.00	$ 500.00	$ -	0.00%
6006502-5485	Other Equipment	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
6006502-5511	Training	$ 1,864.42	$ 1,796.72	$ 1,600.00	$ 1,194.65	$ 1,600.00	$ 1,600.00	$ -	0.00%
6006502-5536	Shop Supplies	$ 105,699.40	$ 99,544.76	$ 110,170.00	$ 41,652.39	$ 110,170.00	$ 110,170.00	$ -	0.00%
6006502-5539	Other PW Supplies	$ 103,298.73	$ 78,518.86	$ 85,000.00	$ 31,110.62	$ 85,000.00	$ 85,000.00	$ -	0.00%
6006502-5712	Meals/Lodging	$ 130.00	$ 330.00	$ 500.00	$ 40.00	$ 500.00	$ 500.00	$ -	0.00%
6006502-5713	License Requirement	$ 368.00	$ 948.00	$ 1,000.00	$ 234.99	$ 1,000.00	$ 1,000.00	$ -	0.00%
6006502-5731	Association Dues	$ 185.00	$ 185.00	$ 200.00	$ -	$ 500.00	$ 500.00	$ 300.00	150.00%
6006502-5733	Conference Registrations	$ -	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	0.00%
6006502-5736	Workers Compensation	$ 18,843.82	$ 9,751.55	$ 11,541.00	$ 8,509.85	$ 11,541.00	$ 11,541.00	$ -	0.00%
6006502-5742	Package Insurance	$ 20,012.23	$ 21,706.95	$ 23,359.00	$ 21,775.48	$ 23,359.00	$ 23,359.00	$ -	0.00%
6006502-5780	Extraordinary / Unforeseen	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ 50,000.00	$ -	0.00%
6006502-5910	Long Term Debt Principal	$ 522,945.63	$ 523,594.53	$ 519,733.00	$ 257,792.32	$ 428,904.00	$ 428,904.00	$ (90,829.00)	-17.48%
6006502-5915	Long Term Debt Interest	$ 157,108.90	$ 144,188.33	$ 133,831.00	$ 67,855.02	$ 123,914.00	$ 123,914.00	$ (9,917.00)	-7.41%
6006502-5930	Debt Issue Expense	$ 6,181.33	$ 5,739.84	$ 7,737.00	$ 2,722.24	$ 7,737.00	$ 7,737.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 1,195,988.76**	**$ 1,214,578.52**	**$ 1,307,002.00**	**$ 540,545.93**	**$ 1,221,818.00**	**$ 1,221,818.00**	**$ (85,184.00)**	**-6.52%**
6006503-5815	Equipment	$ 124,257.31	$ 287,588.41	$ 330,000.00	$ 15,076.29	$ 250,000.00	$ 250,000.00	$ (80,000.00)	-24.24%
6006503-5818	Vehicles	$ 108,153.00	$ 29,355.00	$ -	$ -	$ 40,000.00	$ 40,000.00	$ 40,000.00	0.00%
6006503-5819	Infrastructure	$ -	$ -	$ -	$ -	$ 250,000.00	$ 250,000.00	$ 250,000.00	0.00%
CAPITAL SUB-TOTAL:		**$ 232,410.31**	**$ 316,943.41**	**$ 330,000.00**	**$ 15,076.29**	**$ 540,000.00**	**$ 540,000.00**	**$ 210,000.00**	**63.64%**
600 WASTEWATER SUB-TOTAL:		**$ 2,163,320.33**	**$ 2,344,500.49**	**$ 2,556,690.00**	**$ 1,006,531.64**	**$ 2,659,431.00**	**$ 2,659,431.00**	**$ 102,741.00**	**4.02%**

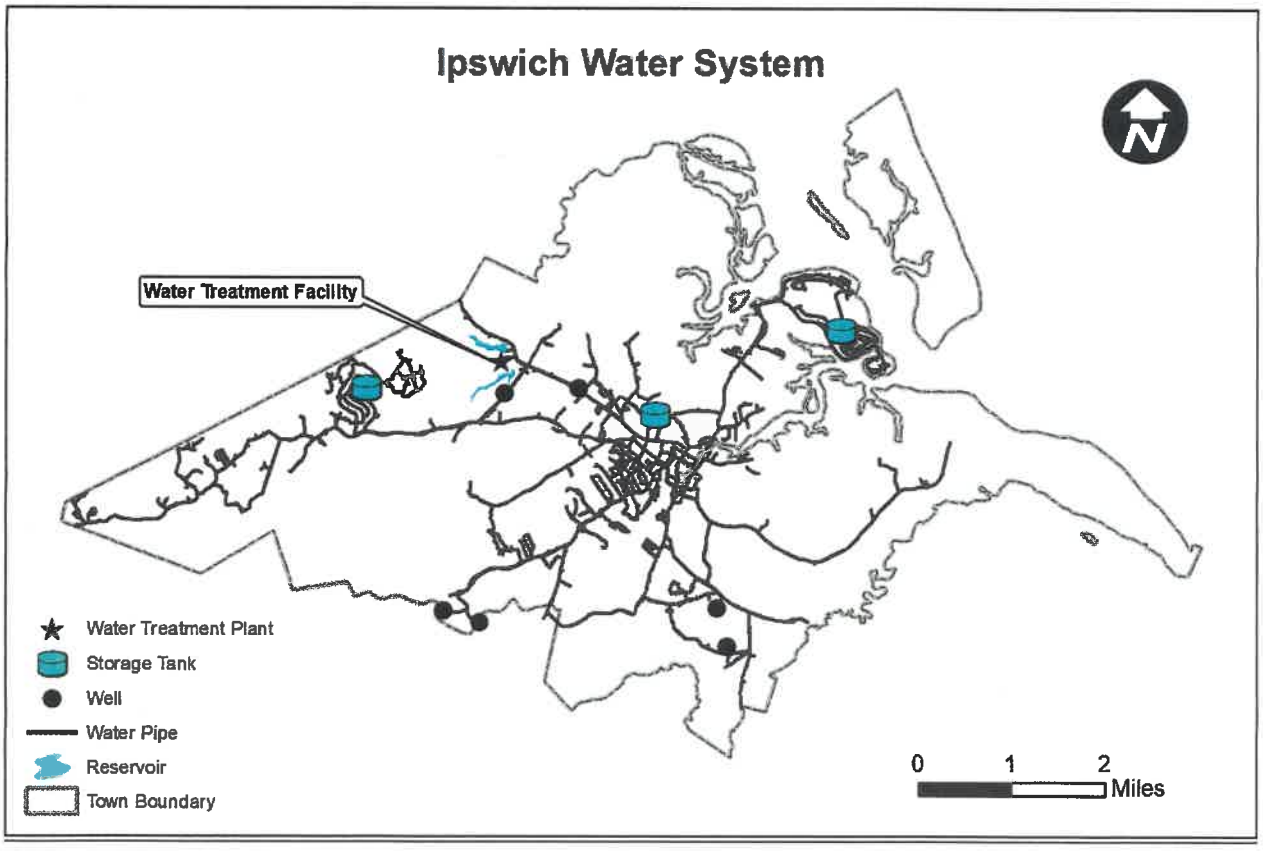
Water Enterprise Fund

The Ipswich Water Department operates and maintains the Town's public water system, which serves 98% of the Town's population. The system is operated as an enterprise fund, which is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. The fund allows the community to demonstrate to the public that the total cost for drinking water is recovered through user charges.

Description of Ipswich's Water Supply

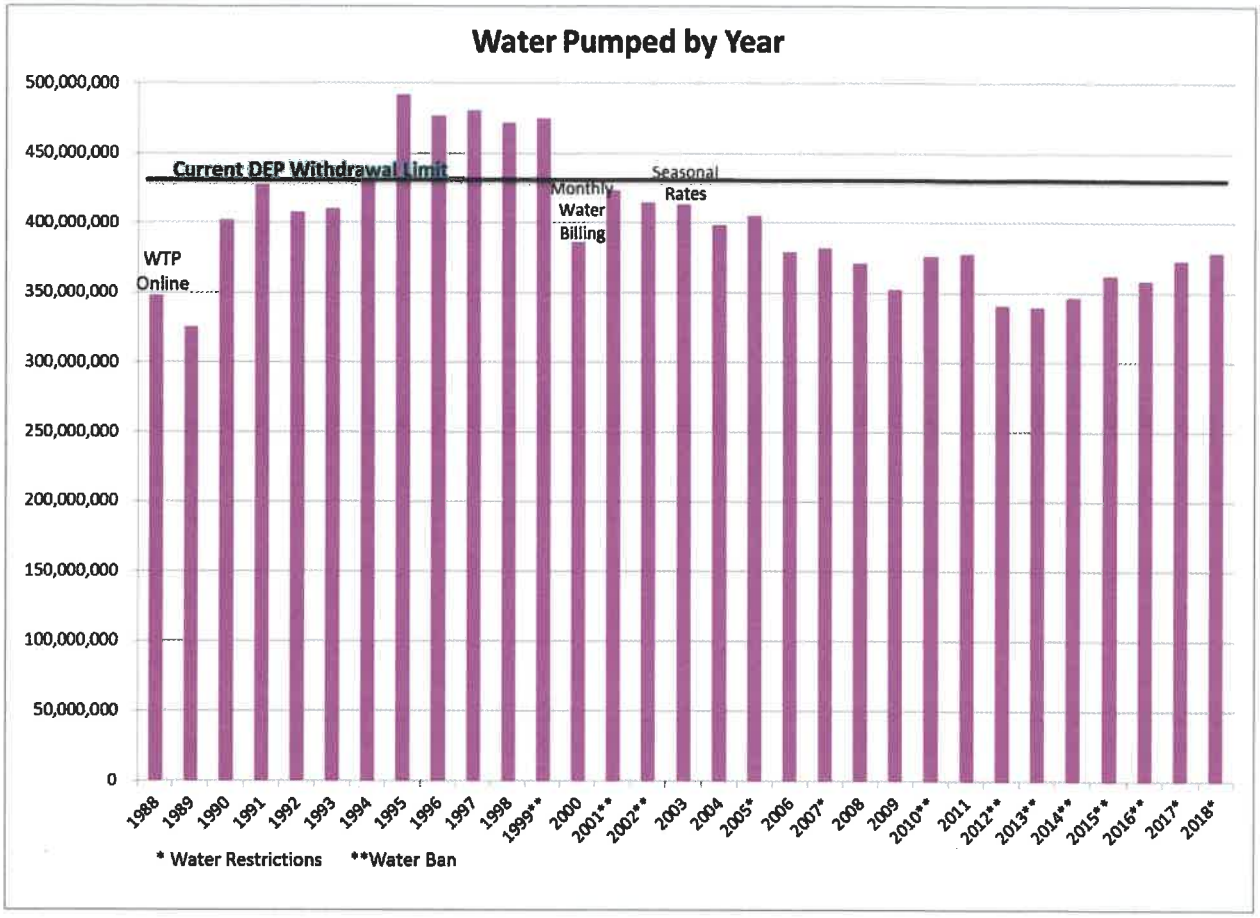
The Town of Ipswich receives its water through five gravel packed wells and two surface water reservoirs with a combined storage of 60 million gallons. The gravel pack wells receive on-site treatment for disinfection, corrosion control and fluoride prior to entry into the distribution system. The surface water is treated at the Water Treatment Plant on High Street prior to entry into the distribution system.

The water distribution system contains approximately 93 miles of pipe, much of which dates back to the late 1800's and serves approximately 4,500 customers. The system includes three tanks that maintain system pressure and store 4.5 million gallons of water. Each tank supplies a separate pressure zone, with the majority of the town being pressurized by the 3 million gallon Town Hill Tank. Three booster stations assist with filling the tanks and boosting pressure to subsections of the system. The system has emergency interconnection with the Towns of Hamilton and Rowley.



Ipswich Water Department

Annually, the Town pumps less than 400 million gallons of water to its customers.



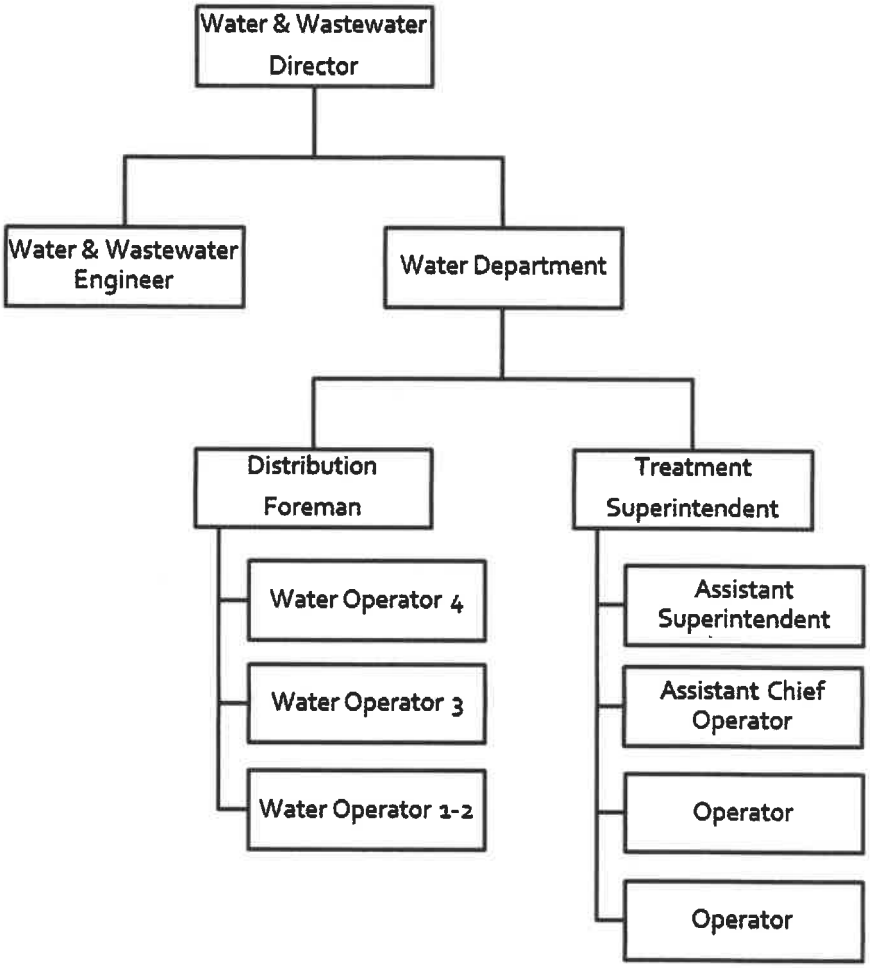
Rate Structure

The Ipswich Water Department established a seasonal rate structure in 2003. The goal of the structure is to manage summer water demand while remaining revenue neutral. With this structure, residential customers have their water rate increase 1.5 times the base (non-residential) rate between May and October of each year. During the winter months the rate drops below the base rate by a factor that is determined at the end of each summer. This rate drop is key to the revenue neutral portion of the structure. Residential customers with consistent annual usage will pay no more each year than they would with the year-round base rate.

The residential customer class was targeted for this structure because it represents approximately 80% of all water use in Ipswich and has historically shown a dramatic increase in usage during the summer months.

Since the rate structure was adopted, Ipswich has realized a drop in annual water use of more than 70 million gallons.

Organizational Chart



Goals and Objectives

To protect the Town's surface water and groundwater supplies, treat these supplies at the Town's wells and its water treatment facility, and distribute same to our customers; all in compliance with applicable Federal, State, and Local Statutes, By-Laws, and Rules and Regulations of the Town.

To manage water rates as equitably as possible while meeting operating cash flow and debt service needs.

To ensure the Town's water supply is drought resilient and sufficient to meet community demands into the future. To support this goal, the Water Department continues to pursue development of Lynch Well Site.

Plan for and execute rehabilitation of water infrastructure. Replacement of a portion of the High Street and Mill Road water mains is currently in the design phase. Construction is tentatively scheduled for the summer of 2019.

Develop an Asset Management Plan with funding strategy.

Accomplishments

The Dow Brook Reservoir Dam, which unexpectedly failed in April 2018 has been successfully rehabilitated. The Department responded quickly to the situation and began remediation efforts immediately. The Department also secured over $700,000 in state grant funds to assist in paying for the unplanned $1.4MM construction project.

The Water Source and Supply Evaluation will be complete in FY19. This report will provide data on how much water the Town will need through 2040 and evaluates options to enhance the water supply for drought resiliency and additional capacity.

A long term pump test of the Lynch Well Site on Linebrook Road is complete. The Town is requesting new source approval for this well site from the Massachusetts Department of Environmental Protection (MassDEP). The pump test report and Water Management Act Permit Amendment Application have been submitted to MassDEP for review and approval.

Design and bidding of a project to replace the water main on High Street between the Power Plant and Kimball Avenue will be complete this year. Construction is expected in FY20.

Rehabilitation options for the Mill Road water main crossing the Ipswich River have been evaluated. The main is expected to be rehabilitated and returned to service this year.

Full conversion to the Mueller Smart Meter System will be complete in FY19. All water meters will be monitored remotely and provide alerts to notify users of potential leaks.

Significant Budget Changes or Initiatives

The Water Department Budget (distribution and treatment combined) has increased roughly 10% over FY19. Most notably due to an increase in operating capital funds to support the above goals.

Ipswich relies on the bi-annual actuarial report prepared by Odyssey Advisors to determine OPEB Liability and contribution amounts. It has been the goal of the Water Department, as an Enterprise Fund, to fully fund the annual OPEB obligation as specified by the Annual Required Contribution. Recent changes as directed by the Governmental Accounting Standards Board (GASB), have made reporting and calculation of the OPEB liability more accurate and transparent. The updated actuarial report projects a surplus paid into the OPEB fund by the end of FY19. In light of this projection, the Water Department has reduced projected payment in FY20 to $40,000.

FY18 user fee revenue was just below target at 99% collected. Overall FY18 revenue was slightly better than projections at 101% above budgeted targets. This, combined with expending 90% of the FY18 budget, reduced the proposed use of surplus by $300,000.

FY19 revenues are on target. A 4% rate increase was needed to fund the FY19 budget. The FY20 budget cannot be funded without a rate increase. A 13% increase is proposed to fund the budget with significant capital expenditures and ensure surplus will not be depleted in later years when debt service is expected to increase significantly due several large infrastructure projects. Assuming the entire FY20 budget is spent, we project the FY20 ending surplus balance to be over $300,000. Although this figure is high, these funds will be critical to sustain the department and allow for continued capital funding as debt service increases. As previously projected, future rate increases are expected in order to fund the large future capital projects mentioned here. Rate increases will be proposed as necessary in the future to fund the budget and to maintain adequate surplus funds.

FY20 Water Department Operating Capital:

Cost	Project	Description
$75,000	Water Treatment Pickup Truck Replacement	Includes lift gate
$150,000	Lynch Well Site Development	Conduct further site investigations and permitting activities.
$65,000	SCADA Communication Network Upgrade	Current SCADA communication relies on copper data lines that are no longer supported by Verizon. Should these lines fail, the SCADA system that controls our water supplies will not function. This project completes a new radio communication network that began in FY19.
$125,000	Asset Management Plan Development (50% Water, $50% Sewer)	The plan will inventory and assess the existing water & wastewater assets; evaluate the level of service in terms of quality, quantity, reliability and environmental standards; identify assets critical to sustaining system performance; quantify minimum life cycle costs for critical assets, operations and maintenance; and determine a long-term funding strategy to ensure high level performance.
$415,000		

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

610 WATER Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
6106551-5110	Management Transfer Account	$ -	$ -	$ -	$ -	$ 9,494.00	$ 9,494.00	$ 9,494.00	0.00%
6106551-5113	Salary Allocation	$ 2,931.08	$ 3,004.55	$ -	$ 4,580.82	$ -	$ -	$ -	0.00%
6106551-5114	Permanent Other	$ 73,740.40	$ 76,197.36	$ 78,666.00	$ 37,790.00	$ 78,666.00	$ 78,666.00	$ -	0.00%
6106551-5115	Permanent Wages	$ 275,175.20	$ 293,448.19	$ 404,750.00	$ 168,818.93	$ 400,616.00	$ 400,616.00	$ (4,134.00)	-1.02%
6106551-5121	Temporary Part Time	$ 6,984.00	$ 6,248.00	$ 7,040.00	$ 5,408.00	$ 7,040.00	$ 7,040.00	$ -	0.00%
6106551-5123	Other Pay	$ 12,888.92	$ 24,009.58	$ 12,000.00	$ 4,625.20	$ 12,000.00	$ 12,000.00	$ -	0.00%
6106551-5131	Overtime	$ 79,742.65	$ 90,963.23	$ 82,501.00	$ 31,768.77	$ 82,501.00	$ 82,501.00	$ -	0.00%
6106551-5141	Differential & Incentive	$ 4,800.00	$ 1,312.50	$ 1,800.00	$ 1,281.45	$ 1,800.00	$ 1,800.00	$ -	0.00%
6106551-5174	Life Insurance	$ 100.67	$ 68.76	$ 106.00	$ 26.09	$ 106.00	$ 106.00	$ -	0.00%
6106551-5175	Health Insurance	$ 131,549.46	$ 103,774.61	$ 165,138.00	$ 44,781.02	$ 165,138.00	$ 165,138.00	$ -	0.00%
6106551-5176	OPEB	$ 54,111.00	$ 54,111.00	$ 54,111.00	$ -	$ 40,000.00	$ 40,000.00	$ (14,111.00)	-26.08%
6106551-5177	Health Reimbursement Account	$ 55.68	$ 55.68	$ 250.00	$ 23.20	$ 250.00	$ 250.00	$ -	0.00%
6106551-5193	Retirement	$ 171,724.00	$ 186,142.00	$ 181,408.00	$ 181,408.00	$ 181,408.00	$ 181,408.00	$ -	0.00%
6106551-5194	Medicare	$ 11,763.15	$ 12,918.42	$ 12,487.00	$ 6,313.36	$ 12,487.00	$ 12,487.00	$ -	0.00%
6106551-5197	Uniform Allowance	$ 1,186.99	$ 954.95	$ 1,600.00	$ 800.00	$ 1,600.00	$ 1,600.00	$ -	0.00%
6106551-5198	CDL Stipend	$ 2,000.00	$ 1,500.00	$ 2,000.00	$ 1,500.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
6106571-5110	Management Transfer Account	$ -	$ -	$ -	$ -	$ 10,408.00	$ 10,408.00	$ 10,408.00	0.00%
6106571-5113	Salary Allocation	$ 33,622.00	$ 31,304.54	$ 51,827.00	$ 1,355.43	$ 33,850.00	$ 33,850.00	$ (17,977.00)	-34.69%
6106571-5114	Permanent Other	$ 98,741.49	$ 101,210.21	$ 103,234.00	$ 49,631.75	$ 103,234.00	$ 103,234.00	$ -	0.00%
6106571-5115	Permanent Wages	$ 200,990.90	$ 208,039.07	$ 270,067.00	$ 101,910.01	$ 274,102.00	$ 274,102.00	$ 4,035.00	1.49%
6106571-5121	Temporary Part Time	$ 440.00	$ 4,832.00	$ 7,040.00	$ 6,624.00	$ 7,040.00	$ 7,040.00	$ -	0.00%
6106571-5131	Overtime	$ 108,249.58	$ 126,482.50	$ 111,224.00	$ 54,227.29	$ 111,224.00	$ 111,224.00	$ -	0.00%
6106571-5141	Differential & Incentive	$ 3,260.35	$ 1,618.50	$ 2,700.00	$ 1,556.40	$ 3,100.00	$ 3,100.00	$ 400.00	14.81%
6106571-5197	Uniform Allowance	$ 1,000.00	$ 600.00	$ 1,200.00	$ 600.00	$ 1,600.00	$ 1,600.00	$ 400.00	33.33%
PERSONNEL SUB-TOTAL:		**$ 1,275,057.52**	**$ 1,328,795.65**	**$ 1,551,149.00**	**$ 705,029.72**	**$ 1,539,664.00**	**$ 1,539,664.00**	**$ (11,485.00)**	**-0.74%**
6106552-5215	Gasoline	$ 8,740.61	$ 10,133.67	$ 10,000.00	$ 2,248.68	$ 10,000.00	$ 10,000.00	$ -	0.00%
6106552-5216	Diesel Fuel	$ 1,719.10	$ 2,482.23	$ 5,505.00	$ 379.71	$ 4,404.00	$ 4,404.00	$ (1,101.00)	-20.00%
6106552-5245	Motor Vehicles	$ 3,414.18	$ 5,856.14	$ 4,000.00	$ 1,115.29	$ 4,000.00	$ 4,000.00	$ -	0.00%
6106552-5251	Building Maintenance & Repair	$ 2,794.30	$ 15,223.02	$ 15,000.00	$ 287.50	$ 15,000.00	$ 15,000.00	$ -	0.00%
6106552-5254	Purification Maintenance	$ 76.37	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
6106552-5255	Other Repairs & Maintenance	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 10,000.00	$ 10,000.00	$ 9,000.00	900.00%
6106552-5256	Maintenance Meters	$ 17,220.60	$ 17,088.54	$ 60,000.00	$ 1,446.06	$ 60,000.00	$ 60,000.00	$ -	0.00%
6106552-5258	Maintenance - Mains & Services	$ 54,966.92	$ 74,144.38	$ 75,000.00	$ 9,542.43	$ 75,000.00	$ 75,000.00	$ -	0.00%
6106552-5259	Maintenance Hydrants	$ 7,246.90	$ 9,813.41	$ 13,000.00	$ 269.53	$ 10,000.00	$ 10,000.00	$ (3,000.00)	-23.08%
6106552-5278	Other Rentals	$ 3,201.86	$ 3,001.92	$ 3,500.00	$ 2,408.94	$ 3,500.00	$ 3,500.00	$ -	0.00%
6106552-5302	Audit	$ 2,585.00	$ 2,875.18	$ 2,805.00	$ 2,852.18	$ 2,805.00	$ 2,805.00	$ -	0.00%
6106552-5304	Advertising	$ 424.72	$ 579.63	$ 500.00	$ 57.42	$ 500.00	$ 500.00	$ -	0.00%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

610 WATER Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
6106552-5306	Data Processing	$ 15,206.51	$ 15,676.09	$ 30,722.00	$ 12,733.16	$ 25,078.00	$ 25,078.00	$ (5,644.00)	-18.37%
6106552-5307	Engineer/Draft/Maps	$ 34.96	$ 2,075.51	$ 500.00	$ -	$ 1,000.00	$ 1,000.00	$ 500.00	100.00%
6106552-5310	Consultant	$ 91,943.40	$ 55,624.77	$ 25,000.00	$ 10,834.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
6106552-5311	Other Consultants	$ 21,879.00	$ 21,740.00	$ 36,500.00	$ 6,425.00	$ 36,500.00	$ 36,500.00	$ -	0.00%
6106552-5312	Legal Services	$ -	$ 1,782.50	$ 3,000.00	$ 927.50	$ 3,000.00	$ 3,000.00	$ -	0.00%
6106552-5316	Inspector Consultant	$ 9,960.00	$ 10,020.00	$ 10,000.00	$ -	$ 12,000.00	$ 12,000.00	$ 2,000.00	20.00%
6106552-5341	Telephone	$ 2,493.24	$ 2,809.25	$ 3,600.00	$ 1,175.47	$ 3,600.00	$ 3,600.00	$ -	0.00%
6106552-5342	Postage	$ 922.47	$ 622.90	$ 1,175.00	$ 126.23	$ 1,175.00	$ 1,175.00	$ -	0.00%
6106552-5383	Other Purchased Services	$ 30,255.19	$ 30,468.12	$ 36,070.00	$ 13,175.39	$ 36,197.00	$ 36,197.00	$ 127.00	0.35%
6106552-5413	Other Supplies	$ 48.56	$ 250.51	$ 500.00	$ 210.00	$ 500.00	$ 500.00	$ -	0.00%
6106552-5421	Office Supplies	$ 291.06	$ 476.90	$ 500.00	$ 92.31	$ 500.00	$ 500.00	$ -	0.00%
6106552-5511	Training	$ 1,848.44	$ 2,135.50	$ 2,000.00	$ 170.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
6106552-5536	Shop Supplies	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
6106552-5712	Meals/Lodging	$ 1,944.96	$ 1,935.34	$ 1,500.00	$ 208.96	$ 1,500.00	$ 1,500.00	$ -	0.00%
6106552-5713	License Requirement	$ 160.00	$ 120.00	$ 160.00	$ 120.00	$ 160.00	$ 160.00	$ -	0.00%
6106552-5731	Association Dues	$ 262.00	$ 344.00	$ 275.00	$ 344.00	$ 1,000.00	$ 1,000.00	$ 725.00	263.64%
6106552-5733	Conference Registration	$ -	$ 866.53	$ 500.00	$ 258.02	$ 500.00	$ 500.00	$ -	0.00%
6106552-5735	Memberships	$ 330.00	$ 338.00	$ 490.00	$ 523.00	$ 800.00	$ 800.00	$ 310.00	63.27%
6106552-5736	Workers Compensation	$ 9,396.83	$ 15,382.30	$ 18,205.00	$ 12,711.60	$ 18,205.00	$ 18,205.00	$ -	0.00%
6106552-5742	Package Insurance	$ 26,008.80	$ 24,716.34	$ 25,892.00	$ 24,692.62	$ 25,892.00	$ 25,892.00	$ -	0.00%
6106552-5780	Extraordinary / Unforeseen	$ -	$ 66,641.07	$ 50,000.00	$ 25,300.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
6106552-5910	Long Term Debt Principal	$ 541,894.00	$ 534,283.00	$ 521,302.00	$ -	$ 527,216.00	$ 527,216.00	$ 5,914.00	1.13%
6106552-5915	Long Term Debt Interest	$ 166,919.67	$ 151,124.68	$ 146,402.00	$ 73,217.76	$ 191,620.00	$ 191,620.00	$ 45,218.00	30.89%
3106552-5916	Short Term Debt Interest	$ -	$ 5,000.00	$ 12,500.00	$ -	$ 7,500.00	$ 7,500.00	$ (5,000.00)	-40.00%
6106552-5930	Debt Issue Expense	$ 11,808.40	$ 3,229.33	$ 14,000.00	$ 1,707.15	$ 2,000.00	$ 2,000.00	$ (12,000.00)	-85.71%
6106572-5211	Electricity	$ 94,073.78	$ 103,850.40	$ 100,208.00	$ 40,519.87	$ 105,540.00	$ 105,540.00	$ 5,332.00	5.32%
6106572-5212	Gas Heat	$ 996.32	$ 1,401.06	$ 1,140.00	$ 238.40	$ 1,500.00	$ 1,500.00	$ 360.00	31.58%
6106572-5213	Oil Heat	$ 8,001.30	$ 11,067.33	$ 10,717.00	$ -	$ 10,717.00	$ 10,717.00	$ -	0.00%
6106572-5245	Motor Vehicles	$ 1,669.24	$ 6,227.87	$ 3,000.00	$ 2,391.27	$ 3,000.00	$ 3,000.00	$ -	0.00%
6106572-5251	Building Maintenance & Repair	$ 6,366.96	$ 15,644.27	$ 20,000.00	$ -	$ 20,000.00	$ 20,000.00	$ -	0.00%
6106572-5253	Pump Maintenance	$ 47,271.98	$ 89,201.35	$ 55,000.00	$ 19,282.37	$ 55,000.00	$ 55,000.00	$ -	0.00%
6106572-5254	Purification Maintenance	$ 115,326.61	$ 114,568.70	$ 131,000.00	$ 86,767.04	$ 151,000.00	$ 151,000.00	$ 20,000.00	15.27%
6106572-5255	Other Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	0.00%
6106572-5278	Other Rentals	$ 365.91	$ 376.41	$ 1,000.00	$ 332.46	$ 1,000.00	$ 1,000.00	$ -	0.00%
6106572-5293	Custodial Services	$ 1,922.48	$ 3,102.12	$ 2,000.00	$ 1,637.50	$ 3,000.00	$ 3,000.00	$ 1,000.00	50.00%
6106572-5341	Telephone	$ 8,148.35	$ 8,240.37	$ 9,020.00	$ 3,486.68	$ 9,020.00	$ 9,020.00	$ -	0.00%
6106572-5383	Other Purchased Services	$ 36,804.05	$ 33,337.26	$ 56,250.00	$ 16,333.30	$ 53,905.00	$ 53,905.00	$ (2,345.00)	-4.17%
6106572-5421	Office Supplies	$ 4,157.21	$ 2,264.85	$ 2,000.00	$ 1,155.68	$ 2,500.00	$ 2,500.00	$ 500.00	25.00%

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

610 WATER Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	as of 12/31/18 FY2019 Expended	FY2020 Dept. Request	FY2020 Town Mgr	$ Change	% Change
6106572-5451	Building Maintenance Supplies	$ 2,355.67	$ 3,837.33	$ 4,000.00	$ 1,317.78	$ 4,000.00	$ 4,000.00	$ -	0.00%
6106572-5481	Oil & Lube	$ 67.08	$ 363.93	$ 400.00	$ 483.32	$ 400.00	$ 400.00	$ -	0.00%
6106572-5511	Training	$ 1,164.10	$ 2,849.02	$ 1,500.00	$ -	$ 2,500.00	$ 2,500.00	$ 1,000.00	66.67%
6106572-5536	Shop Supplies	$ 28,847.29	$ 49,051.38	$ 27,000.00	$ 7,554.28	$ 30,000.00	$ 30,000.00	$ 3,000.00	11.11%
6106572-5540	Purification Chemicals	$ 171,207.96	$ 191,105.82	$ 253,270.00	$ 46,694.11	$ 280,075.00	$ 280,075.00	$ 26,805.00	10.58%
6106572-5712	Meals/Lodging	$ 1,040.00	$ 1,620.00	$ 800.00	$ 757.92	$ 800.00	$ 800.00	$ -	0.00%
6106572-5713	License Requirement	$ 120.00	$ 120.00	$ 120.00	$ 120.00	$ 160.00	$ 160.00	$ 40.00	33.33%
6106572-5731	Association Dues	$ 420.00	$ 420.00	$ 500.00	$ 420.00	$ 500.00	$ 500.00	$ -	0.00%
6106572-5733	Conference Registration	$ 388.43	$ 262.96	$ 1,000.00	$ 200.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
6106572-5735	Memberships	$ -	$ 284.00	$ 350.00	$ -	$ 350.00	$ 350.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ 1,567,712.77**	**$ 1,728,057.19**	**$ 1,811,878.00**	**$ 435,251.89**	**$ 1,914,619.00**	**$ 1,914,619.00**	**$ 102,741.00**	**5.67%**
								$ -	
6106553-5813	Water Plant	$ -	$ 164,813.34	$ 100,000.00	$ -	$ 275,000.00	$ 275,000.00	$ 175,000.00	175.00%
6106553-5815	Equipment	$ 140,729.36	$ 100,830.16	$ -	$ 500.00	$ -	$ -	$ -	0.00%
6106553-5818	Vehicle	$ 111,224.00	$ 81,450.00	$ -		$ -	$ -	$ -	0.00%
6106573-5813	Water Plant	$ -	$ -	$ 30,000.00	$ -	$ -	$ -	$ (30,000.00)	-100.00%
6106573-5815	Equipment	$ 12,630.00	$ -	$ 25,000.00	$ -	$ 65,000.00	$ 65,000.00	$ 40,000.00	160.00%
6106573-5816	Computers	$ -	$ 865.10	$ -		$ -	$ -	$ -	0.00%
6106573-5818	Vehicles	$ -	$ -	$ -		$ 75,000.00	$ 75,000.00	$ 75,000.00	0.00%
6106573-5819	Infrastructure	$ 24,661.40	$ 2,448.00	$ -		$ -	$ -	$ -	0.00%
CAPITAL SUB-TOTAL:		**$ 289,244.76**	**$ 350,406.60**	**$ 155,000.00**	**$ 500.00**	**$ 415,000.00**	**$ 415,000.00**	**$ 260,000.00**	**167.74%**
610 WATER SUB-TOTAL:		**$ 3,132,015.05**	**$ 3,407,259.44**	**$ 3,518,027.00**	**$ 1,140,781.61**	**$ 3,869,283.00**	**$ 3,869,283.00**	**$ 351,256.00**	**9.98%**

Solid Waste Recycling

Town of Ipswich

Town Manager Recommended Budget

FY20 Operating Budget

640 SOLID WASTE RECYCLING ENTERPRISE FUND										
Account Number	**Account Description**	**FY2017 Expended**	**FY2018 Expended**	**FY2019 Budget**	as of 12/31/18 **FY2019 Expended**	**FY2020 Dept. Request**	**FY2020 Town Mgr**	**$ Change**	**% Change**
6404311-5112	Allocation of Town Hall Salaries	$ -	$ 228.00	$ 234.00	$ -	$ 182.00	$ 182.00	$ (52.00)	-22.22%
6404311-5113	Allocation of Town Hall Salaries	$ -	$ 340.00	$ 347.00	$ -	$ 387.00	$ 387.00	$ 40.00	11.53%
6404311-5115	Allocation of Town Hall Salaries	$ -	$ 262.00	$ 371.00	$ -	$ 350.00	$ 350.00	$ (21.00)	-5.66%
6404311-5116	Permanent Part Time	$ -	$ 99.00	$ -	$ -	$ -	$ -	$ -	0.00%
6404311-5121	Temporary Part Time	$ -	$ 20,220.00	$ 20,659.00	$ 9,500.00			$ (20,659.00)	-100.00%
6404311-5131	Overtime	$ -	$ -	$ 17,000.00	$ 9,335.62	$ -	$ -	$ (17,000.00)	-100.00%
PERSONNEL SUB-TOTAL:		**$ -**	**$ 21,149.00**	**$ 38,611.00**	**$ 18,835.62**	**$ 919.00**	**$ 919.00**	**$ (37,692.00)**	**-97.62%**
6404312-5304	Advertising	$ -	$ 859.15	$ 5,500.00	$ -	$ 5,500.00	$ 5,500.00	$ -	0.00%
6404312-5383	Other Purchased Services	$ -	$ -	$ 1,600.00	$ 30.99	$ 1,600.00	$ 1,600.00	$ -	0.00%
6404312-5385	Sanitary Collection	$ -	$ 15,014.42	$ 930,542.00	$ 381,419.41	$ 58,131.00	$ 58,131.00	$ (872,411.00)	-93.75%
6404312-5387	Disposal	$ -	$ -	$ 15,200.00	$ 15,440.90	$ 18,000.00	$ 18,000.00	$ 2,800.00	18.42%
6404312-5536	Shop Supplies	$ -	$ 4,285.16	$ 4,500.00	$ 2,028.60	$ 4,500.00	$ 4,500.00	$ -	0.00%
6404312-5711	Mileage	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
6404312-5712	Meals/Lodging	$ -	$ -	$ 1,120.00	$ 480.00	$ -	$ -	$ (1,120.00)	-100.00%
6404312-5714	Purchase Water	$ -	$ -	$ 750.00	$ 431.59	$ 750.00	$ 750.00	$ -	0.00%
EXPENSES SUB-TOTAL:		**$ -**	**$ 20,158.73**	**$ 959,712.00**	**$ 399,831.49**	**$ 88,981.00**	**$ 88,981.00**	**$ (870,731.00)**	**-90.73%**
640 SOLID WASTE RECYCLING SUB-TOTAL:		**$ -**	**$ 41,307.73**	**$ 998,323.00**	**$ 418,667.11**	**$ 89,900.00**	**$ 89,900.00**	**$ (908,423.00)**	**-90.99%**

Capital

Town of Ipswich

Office of the Town Manager

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M E M O R A N D U M

TO: Select Board & Finance Committee
FROM: Anthony Marino, Town Manager
DATE: **January 22, 2019**
RE: Fiscal Year 2020 Capital Plan

It is my pleasure to submit the proposed FY2020-2024 Capital Plan, the first year of which constitutes the requested FY2020 Capital Budget. Each year, the Select Board, Finance Committee and Town Meeting review the proposals to make improvements to the town's buildings, equipment and infrastructure. Initiatives that require an exclusion (additional debt) from Proposition 2 ½ also require a ballot vote.

As in the past, the Town of Ipswich will utilize mostly free cash to fund these capital improvements. With the anticipation of the Facility Needs Assessment being completed by June 2019, we plan on presenting a new capital plan for next year's budgeting season. The new Capital Plan will incorporate our Town and School building needs identified in the Facility Needs Assessment as well as town and school equipment that is scheduled to be replaced.

The Free Cash Benefit

In its most basic definition, Free Cash is the fiscal year-end combination of revenues that come in higher than estimated and expenditures that come in lower than budgeted. After the June 30th close of the fiscal year, the Town's Free Cash is certified by the State Department of Revenue and available for appropriation. Free Cash that was certified at the close of FY2018 (June 30, 2018) is available for use in FY2020 (July 1, 2019) Capital Budget.

Utilizing Free Cash to fund Capital Improvement projects is a sound fiscal management practice, and is applauded by our auditors and credit rating agencies. As we move forward, my recommendation would be to increase our free cash number by being more fiscally conservative and increasing our departmental turn-backs as well as being conservative with our revenue projections.

Individual Project Requests

Each Capital item for FY20 includes a detailed project request sheet, which details the need for the item or project, provides a cost estimate and provides a narrative supporting the purchase. Each item has been vetted through the internal approval process and has been reviewed with the Tri-Board sub-committee which consisted of, Sarah Player from the School Committee, William Whitmore from the Select Board,

Kevin Murphy from the Finance Committee, Dr. Brian Blake, School Superintendent, and Anthony Marino, Town Manager. This group reviewed all of the projects and participated in the final decision-making process to balance capital requests with available funds.

Therefore, this plan is presented as a collaborative effort between all departments. We look forward to working the Select Board, School Committee, Finance Committee, and the voters at Town Meeting to review and discuss this group effort.

Town of Ipswich 1/22/2019

Capital Requests 5 Year Plan (listed by Department)

FY 2020

	Project Title	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding	Comments
SECTION 1									
TECHNOLOGY & COMMUNICATIONS - Estimated									
IT	Computer Replacement	143,200	50,000	22,480	28,960	41,760		GF	Town Hall, Police, Fire, Cemetery, Library ACO, DPW garage (Servers & PC's)
IT	Network Upgrade	35,000				35,000		GF	
IT	Server Replacement	47,190		32,190	15,000			GF	
SUBTOTAL TECHNOLOGY		**225,390**	**50,000**	**54,670**	**43,960**	**76,760**	**0**		
SECTION 2									
A - DEVELOPMENT & CONTINGENCY - TOWN MANAGER									
	Project Development and Reserve								
SUBTOTAL DEVELOPMENT & CONTINGENCY - TM		**0**	**0**	**0**	**0**	**0**	**0**		
B. Facilities-School									
Payne	Payne building Repairs & Restoration of Cen	30,000	15,000	15,000					
District	SPED Wheelchair Bus Year 1 of 5	36,000	12,000	12,000	12,000			Lease	FY20 is year 2 of 4
	Wind Turbine Gear Box set aside	100,000	20,000	20,000	20,000	20,000	20,000	GF	$20K /yr until FY2025 or 7 years (FY19 - FY2025)
	Technology: User Equipment	450,000	150,000	150,000	150,000			GF	
	Technology: Infrastructure	270,000		120,000			150,000	GF	
	purchase of 72 Passenger Bus	80,000		20,000	20,000	20,000	20,000	Lease	
Doyon	Replace Flooring in Classrooms	30,000			30,000			GF	
	Bathroom Upgrade Fixtures	35,000			35,000			GF	
	Roof Repairs	50,000	50,000					GF	
	Parking Lot Lights	70,000			70,000			GF	
Winthrop	Barthroom Upgrades, plumbing issues	50,000	50,000					GF	
	Roof Repairs	50,000	50,000						
MS/HS	Paint Floor - Performing Arts Center	15,000	15,000						
	MS/HS schools upg phone/PA/Clock and bel	71,828	35,914	35,914				GF	FY17 Funded Oct.25, 2016
	Replace Flooring- carpet plan	225,000		75,000	75,000	75,000		GF	Phased Plan
	Painting MS/HS Interior & Possible Exterior	48,070	48,070					GF	
	High School Classroom Furniture Replaceme	45,980	45,980					GF	
	Middle School Classroom Furniture Replacer	45,980	45,980						
	SUBTOTAL SCHOOLS	**1,702,858**	**537,944**	**447,914**	**412,000**	**115,000**	**190,000**		

Capital Requests 5 Year Plan (listed by Department)
FY 2020

	Project Title	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding	Comments
C. Facilities-Town									
Town Hall	Replace 10 Gym Windows	75,000			75,000			GF	
	Boiler Replacement	71,500		71,500				GF	
	Fire Alarm System Repl	36,000	36,000					GF	
								GF	
Public Library	Repair Iron Fence	48,000		48,000				GF	
	Window Repl - Single Panes	60,000	60,000					GF	
Police Station								GF	
	Tuck Point/Seal	59,000		59,000				GF	
								GF	
Pony Express	Install Pump Station with Electrical Compon	100,000		100,000				GF	
	Install irrigation for Fields 1 & 2	100,000			100,000			GF	
	Install 80 Parking Spaces	75,000			75,000			GF	
	Install Drainage for Fields 3 & 4	75,000				75,000		GF	
	Install Drainage for Fields 5 & 6	100,000					100,000	GF	
	SUBTOTAL FACILITIES OTHER	**799,500**	**96,000**	**278,500**	**250,000**	**75,000**	**100,000**		
SUBTOTAL FACILITIES		**2,502,358**	**633,944**	**726,414**	**662,000**	**190,000**	**290,000**		
SECTION 3									
EQUIPMENT									
DPW	PW-46 (Ford Dump Truck L8000) Year 4 of 5	35,108	35,108					Lease	5 Years
	PW-45 (F650 Dump) Year 3 of 5	58,540	29,270	29,270				Lease	29,269.85 each year for 5 years
	PW-56 (Bucket Truck) Year 2 of 5	130,500	43,500	43,500	43,500			Lease	5 Years
	PW- 58 (Backhoe)	160,000		160,000				GF	
	Sidewalk Machine	64,233	21,411	21,411	21,411			Lease	FY18 & FY19 out of GF budget (5 year lease)
Cemeteries & Parks									
	60" Zero Turn Mower to replace 2006 every	15,000	15,000					GF	
	44" Zero Turn Mower to replace 2004 every	10,000		10,000					
	2009 Dump truck replacement- F550 Dump	55,000			55,000			GF	
	52" Zero Turn Mower to replace 2003 every	11,000				11,000		GF	
	F250 Pick-up	35,000					35,000	GF	
Fire	E-4 Class A Pumper Truck- F80 year 2 of 5	286,503	95,501	95,501	95,501			Lease	229,000 available
	E-2 Replacement 1992 year 2 of 5	286,503	95,501	95,501	95,501			Lease	
	Replacement of Squad 2 pick-up	45,000		45,000				GF	Replace a 14 year squad pick up
	Fire prevention vehicle replacement	60,000				60,000		GF	
	Command Vehicle - new	52,000		52,000				GF	
	FY25 E1 Truck Replacement matching AFG g	25,000	25,000					GF	

Capital Requests 5 Year Plan (listed by Department)

FY 2020

	Project Title	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding	Comments
Police	Administrative Vehicle - Chief	40,000	40,000					GF	
	Administrative Vehicle - XO	40,000		40,000				GF	
	Police Server	10,000	10,000					GF	
Harbors	New Engines Patrol Boat	50,000	50,000					WW	
Emerg. Mgmt.	Radio Infrastructure(E440Mhz Digital Repea	75,000	75,000					GF	
SUBTOTAL EQUIPMENT		**1,544,387**	**535,291**	**592,183**	**310,913**	**71,000**	**35,000**		
SECTION 4									
ATHLETIC FIELDS/FACILITIES/CEMETERIES									
	Bialek Park Tennis Courts Removal	20,000			20,000			GF	TBD- pending feasibility study of Bialek
	Bialek Park Gazebo/Picnic/Toddler Area	100,000		100,000				GF	
	Bialek Park Basketball Court Improvements	25,000			25,000			GF	
	Bialek Park ADA Compliant walking Paths	25,000				25,000		GF	
	Bialek Park Replace Outdoor Lighting	200,000					200,000	GF	
	Bialek Park Parking Lot Improvements	TBD						GF	
	Father Ryc's Playground Half Court Basketba	20,000		20,000				GF	
	Father Ryc's Playground New Play Structure	50,000					50,000	GF	
	Crane's Beach Replace Boardwalk	100,000		100,000				GF	
SUBTOTALS FIELDS/FACILITIES/CEMETERIES		**540,000**	**0**	**220,000**	**45,000**	**25,000**	**250,000**		
SECTION 5									
ROADS, SIDEWALKS & DRAINS									
1 - Ongoing Maintenance & Reconstruction									
2 - Major Infrastructure		440,678	440,678						Ch 90
3 - Sidewalks		0						DE	
SUBTOTAL ROADS, SIDEWALKS & DRAINS		**440,678**	**440,678**	**0**	**0**	**0**	**0**		
SECTION 6									
WATER INFRASTRUCTURE									
	SCDA Communication Upgrade	165,000	65,000			50,000	50,000	WF	
	Vehicles (WTP w/ lift gate, Water Utility Tru	150,000	75,000		75,000			WF	
	Water main replacements	300,000			100,000	100,000	100,000	WF	
	Water Treatment Plant Upgrade Evaluation	100,000		100,000				WF	
	Raw water station upgrade & Generator for	150,000			150,000			WF	
	Lynch Well Site	400,000	150,000	250,000				WF	
	Aset Management Plan Development (50% \	125,000	125,000						
SUBTOTAL WATER INFRASTRUCTURE (OPERATING CAPITAL)		1,390,000	415,000	350,000	325,000	150,000	150,000		

Capital Requests 5 Year Plan (listed by Department)

FY 2020

	Project Title	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding	Comments
Authorized & Unissued Debt									
2013 ATM	Town Hill Tank Painting	900,000				900,000		Bond	Deferred indefinitely
	Raw Water Station Upgrades	100,000			100,000			Bond	
	Dow Dam High St Water Main	1,500,000	1,500,000						
SUBTOTAL WATER BONDS		2,500,000	1,500,000	0	100,000	900,000	0		
TOTAL WATER		**3,890,000**	**1,915,000**	**350,000**	**425,000**	**1,050,000**	**150,000**		
SECTION 7									
WASTEWATER									
	Vehicle	40,000	40,000						
	Ipswich River Siphon Trunk line upgrades	150,000	150,000	TBD				SF	
	Centrifuge Rehabilitiation	75,000			75,000			SF	
	Asset Management Plan Development (50%	125,000	125,000					SF	
	Dewatering HVAC floor	100,000			100,000			SF	
	Evaluate Aeration Blowers and design	400,000	100,000	300,000				SF	
	Aeration Piping Replacement	250,000			125,000	125,000		SF	
	Town Wharf Pump Station evaluation and re	375,000	25,000	250,000	100,000			SF	est $4 Million to replace
	Plant Area Paving	100,000				100,000		SF	
	Clarifier Coatings	50,000					50,000	SF	
	Infiltration/Inflow - Pipe Rehabilitation	500,000	100,000	100,000	100,000	100,000	100,000	SF	
SUBTOTAL WASTEWATER INFRASTRUCTURE		**2,165,000**	**540,000**	**650,000**	**500,000**	**325,000**	**150,000**		
SECTION 8									
ECONOMIC DEVELOPMENT									
Planning	Hammatt St Parking Lot	1,575,000		75,000		1,500,000		GF/Bond	
	Downtown Riverwalk Extension	31,000		31,000					
	Comprehensive Plan Update	40,000	40,000						
SUBTOTAL ECONOMIC DEVELOPEMNT		**1,646,000**	**40,000**	**106,000**	**0**	**1,500,000**	**0**		

Capital Requests 5 Year Plan (listed by Department)
FY 2020

Project Title	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding	Comments
CAPITAL SECTION SUBTOTALS								
	5 Year Project Request	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024		
1 -SUBTOTAL TECHNOLOGY	225,390	50,000	54,670	43,960	76,760	0		
2a- SUBTOTAL DEVELOPMENT & CONTINGENCY- TM	0	0	0	0	0	0		
2b - SUBTOTAL FACILITIES	2,502,358	633,944	726,414	662,000	190,000	290,000		
3 - SUBTOTAL EQUIPMENT	1,544,387	535,291	592,183	310,913	71,000	35,000		
4 - SUBTOTALS FIELDS/FACILITIES/CEMETERIES	540,000	0	220,000	45,000	25,000	250,000		
5 - SUBTOTAL ROADS, SIDEWALKS & DRAINS	440,678	440,678	0	0	0	0		
6 - SUBTOTAL WATER FUND	3,890,000	1,915,000	350,000	425,000	1,050,000	150,000		
7 - SUBTOTAL SEWER FUND	2,165,000	540,000	650,000	500,000	325,000	150,000		
8-ECONOMIC DEVELOPMENT	1,646,000	40,000	106,000	0	1,500,000	0		
TOTALS FY 2020 - FY2024	**12,953,813**	**4,154,913**	**2,699,267**	**1,986,873**	**3,237,760**	**875,000**		
Water, Sewer & Ch 90	6,495,678	2,895,678	1,000,000	925,000	1,375,000	300,000		
Harbors thru Waterways	50,000	50,000	0	0	0	0		
Town	4,705,277	671,291	1,251,353	649,873	1,747,760	385,000		
School	1,702,858	537,944	447,914	412,000	115,000	190,000		
Total Capital	12,953,813	4,154,913	2,699,267	1,986,873	3,237,760	875,000		

	Funding Sources	Requests	Deficit/Avail.
Capital Stabilization	16,500		
Raise and Appropriate	66,651		
Free Cash	1,025,000		
Fire Set Aside	51,084		
Waterways Fund - Harbors Capital	50,000		
Overlay	50,000		
Total Harbors, Town and School	1,259,235	1,259,235	0

Mandatory Payments - Leases	Total	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Town	$861,387	$320,291	$285,183	$255,913	$0	$0
Proposed New Lease - Town	$160,000	$0	$160,000	$0	$0	$0
School	$36,000	$12,000	$12,000	$12,000	$0	$0
Proposed New Lease - School	$80,000	$0	$20,000	$20,000	$20,000	$20,000
Total Leases	$1,137,387	$332,291	$477,183	$287,913	$20,000	$20,000

Project Title:	**5-Year Desktop PC Replacement**	Project Life:	5-Years	Project Location:	Town Buildings
Date:	12/3/2018				
Name of Person Submitting:	**Greg Parachojuk**	Contact Email:	gregp@ipswich-ma.gov		
Directorate:	**IT**	Department:	154	Priority:	4

Description and Justification:

5-Year desktop computer replacement plan. Business Class PC's with Microsoft Office Pro and Adobe Acrobat Pro DC. Up to date and reliable PC's are required by all town staff that mandate computers to perform their job. All computer and software replacements are a minimum of 5-years old.

FY2020 - (25) Desktops and (8) Laptops
FY2021 - (13) Desktops and (1) Laptop
FY2022 - (16) Desktops and (2) Laptops
FY2023 - (24) Desktops and (2) Laptops
FY2024 - None

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	1	143,200	50,000	22,480	28,960	41,760	-
Contingency							
Other							
TOTAL		143,200	**$50,000**	**$22,480**	**$28,960**	**$41,760**	

Soure of Funding Estimate: *Quotes, State Contract, Etc.*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Project Title:	**Window Replacement**	Project Life:	20 years	Project Location:	Public Library
Name of Person Submitting:	**William Hodge**	Contact Email:	billh@ipswich-ma.gov		Library-1
Directorate:	**Public Works**	Department:	Facilities Department	Priority:	**5**

Description and Justification:

Remove and replace the single pane windows on the main floor of the Public Library. Replacement with thermal pane windows - energy savings. Cost due to various styles and sizes required.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction		60,000	60,000				
Furnishings/Equipment							
Departmental Equipment							
Contingency							
Other							
TOTAL		60,000	**$60,000**				

Soure of Funding Estimate: Vendor quotes

Source of Funds Legend

(1) Capital Stabilization Fund-CSB	(3) General Fund	(5) Waterways Fund- WW	(7) Sewer Fund- SF	
(2) Free Cash-FC	(4) Bond-B	(6) Solid Waste- SWF	(8) Water Fund- WF	(9) Other

Project Title: **PW-46 (5yr Lease) 5 of 5**	Project Life: 15yrs	Project Location: DPW Gargage	Date: 11/27/2018
Name of Person Submitting: **Rick Clarke**	Contact Email: rickc@ipswich-ma.gov		
Directorate:	Department: DPW		Priority: **1**

Description and Justification:

PW-46 mainly used for plowing outer Linebrook Road Route (One of the hardest snow routes). Also snow removal for downtown. (Year 5 of 5)

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	175,540	35,108				
Contingency							
Other							
TOTAL		$ 175,540	**$35,108**				

Soure of Funding Estimate: *Already purchase*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB (2) Free Cash-FC (3) General Fund (4) Bond-B (5) Waterways Fund- WW (6) Solid Waste- SWF (7) Sewer Fund- SF (8) Water Fund- WF (9) Other

Project Title:	**PW-45 (5yr Lease) 4 of 5**	Project Life:	15yrs	Project Location:	DPW Gargage	Date:	11/27/2018
Name of Person Submitting:	**Rick Clarke**	Contact Email:	rickc@ipswich-ma.gov				
Directorate:		Department:	DPW			Priority:	1

Description and Justification:

PW-45 is used for mainly plowing and hauling snow from the downtown. Also used for hauling/paving during construction. (Year 4 of 5)

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	147,500	29,270	29,270			
Contingency							
Other							
TOTAL		$ 147,500	**$29,270**	**$29,270**			

Soure of Funding Estimate: *Already purchase*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB	(3) General Fund	(5) Waterways Fund- WW	(7) Sewer Fund- SF	
(2) Free Cash-FC	(4) Bond-B	(6) Solid Waste- SWF	(8) Water Fund- WF	(9) Other

Project Title: **PW-56 (5yr Lease) 3 of 5**	Project Life: 15yrs	Project Location: DPW Gargage	Date: 11/27/2018
Name of Person Submitting: **Rick Clarke**	Contact Email: rickc@ipswich-ma.gov		
Directorate:	Department: DPW Forestry		Priority: **1**

Description and Justification:

PW-56 is the Forestry's only Bucket truck that is used daily to perform line clearing for the Utilities Dept. It's also the most important equipment during emergency storms for removing trees off of electric lines to restore power. (Year 3 of 5)

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	217,500	43,500	43,500	43,500		
Contingency							
Other							
TOTAL		$ 217,500	**$43,500**	**$43,500**	**$43,500**		

Soure of Funding Estimate: *Quote from vendor*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB	(3) General Fund	(5) Waterways Fund- WW	(7) Sewer Fund- SF	
(2) Free Cash-FC	(4) Bond-B	(6) Solid Waste- SWF	(8) Water Fund- WF	(9) Other

Project Title: **PW-50 (5yr Lease) 2 of 5**	Project Life: 15yrs	Project Location: DPW Gargage	Date: 11/27/2018
Name of Person Submitting: **Rick Clarke**	Contact Email: rickc@ipswich-ma.gov		
Directorate:	Department: DPW		Priority: 1

Description and Justification:

PW-50 is used for mainly plowing sidewalks and hauling snow from the downtown. Also used for construction. (Year 2 of 5)

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	107,055	21,411	21,411	21,411	21,411	
Contingency							
Other							
TOTAL		$ 107,055	**$21,411**	**$21,411**	**$21,411**	**$21,411**	

Soure of Funding Estimate: *Already purchase*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Project Title:	60" Zero Turn Mower	Project Life:	12 Years	Project Location:	Cemetery Garage	Date:	12/3/2018
Name of Person Submitting:	Jeffrey Putur	Contact Email:	jeffp@ipswich-ma.gov				
Directorate:	Public Works	Department:	Cemetery & Parks			Priority:	

Description and Justification:

This mower was last replaced in 2006. These mowers are essential to everyday mowing in all properties throughout the growing season.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	GF	15,000	15,000				
Contingency							
Other							
TOTAL		15,000	**$15,000**				

Soure of Funding Estimate: *Quote from state contract vendor*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB	(3) General Fund	(5) Waterways Fund- WW	(7) Sewer Fund- SF	
(2) Free Cash-FC	(4) Bond-B	(6) Solid Waste- SWF	(8) Water Fund- WF	(9) Other

Project Title:	Truck 1 (AFG Grant Application)	Project Life:	25 Years	Project Location:	Fire Department
Date:	11/30/2018				
Name of Person Submitting:	Andre J. Theriault	Contact Email:	firechief@ipswichfire.org		
Directorate:	Fire Chief	Department:	Fire	Priority:	1 & 4

Description and Justification:

Truck 1 is scheduled to be replaced in FY25. At a projected cost of $1 million the department will make attempts to fund the purchase through the Assistance to Firefighters Grant (AFG) Program. This is a highly competitive grant program that will require a 5% match if awarded.

The AFG has a 1 year period of performance to complete the awarded project. For vehicle awards this is a tight time frame as it takes about 300+ days to build & deliver new apparatus. By having the funds budgeted the process would continue uninterrupted. If the department has to wait for Town Meeting approval for funds there will be no way the department could meet the 1 year deadline.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment							
Contingency							
Other	3	25,000	25,000				
TOTAL		25,000	$25,000				

Source of Funding Estimate: *Quotes, State Contract, Etc.*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Project Title:	**Admin Police Vehicle**	Project Life:	10 years	Project Location:	Date: 12/5/2018
Name of Person Submitting:	**Chief Paul A. Nikas**	Contact Email:	p2nikas@ipswichpolice.org		
Directorate:	**Public Safety**	Department:	Police		Priority:

Description and Justification:

The Chief's Admin Cruiser was purchased in 2010 and will be over 9 years old at the time of replacement. The vehicle will be repurposed to the Town for use by another Town Department.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2019	FY2020	FY2021	FY2022	FY2023
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	40,000		40,000			
Contingency							
Other							
TOTAL		40,000		**$40,000**			

Soure of Funding Estimate: State Bid contract - Plymouth County.

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Project Title:	**Public Safety Servers**	Project Life:	4-5yrs	Project Location:	Police	Date: 11/27/18
Name of Person Submitting:	**Chief Paul A. Nikas**	Contact Email:	p2nikas@ipswichpolice.org			
Directorate:	**Public Safety**	Department:	Police & Fire			Priority:

Description and Justification:

We currently have 2 servers that handle all of our RMS needs. Server #1 – Contains IMC and holds all of our data. This includes all the Police and Fire reports, all dispatch calls for service, paging for both police and fire, and all payroll and time management for employees. Server #2 – This is the conduit in which IMC and Dispatch contact CJIS, all cruisers and Fire apparatus connect to IMC. All exporting of reports to SWISS and the DMV as well as connections to 911 and Livescan.

Both systems are utilizing Microsoft Server 2012 R2 software. Microsoft released a timetable of server versions being end of life, with Server 2012 mainstream support coming up on 10/9/2018; extended support ends 10/10/2023. After 10/9/18, Server 2012 will no longer be able to receive Windows Updates and will no longer be approved by CJIS. In order to maintain our connection to CJIS we will have to upgrade to the newest version of software. The servers were purchased in 2015. Given the critical nature of this data and connections to CJIS it is imperative we keep up to date software and hardware. An approximate cost to replace would be 10k

Insert Photo of project- Delete Text First

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2020	FY2021	FY2022	FY2023	FY2024
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	10,000	10,000				
Contingency							
Other							
TOTAL		10,000	**$10,000**				

Soure of Funding Estimate: *Quote from State Contract - GOVConnect*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB (3) General Fund (5) Waterways Fund- WW (7) Sewer Fund- SF

(2) Free Cash-FC (4) Bond-B (6) Solid Waste- SWF (8) Water Fund- WF (9) Other

Project Title:	**Repower the Patrol Boat**	Project Life:	5 years	Project Location: Patrol Boat	Date: 12/5/2018
Name of Person Submitting:	**Chief Paul A. nikas**	Contact Email:	p2nikas@ipswichpolice.org		
Directorate:	**Public Safety**	Department:	**Harbors**		Priority:

Description and Justification:

The engines on the patrol boat were purchased in 2012. They have over 1,800 hrs of service time on the engines and will need to be replaced to ensure they have reliable operation. This cost includes two replacement engines, neccessary controls, wiring and installation. Cost is based on an estimate from a local vendor utilizing General Services Administration (GSA) pricing.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2019	FY2020	FY2021	FY2022	FY2023
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	5	50,000		50,000			
Contingency							
Other							
TOTAL		50,000		**$50,000**			

Soure of Funding Estimate: *State / GSA pricing list*

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Project Title:	**Radio Infrastructure (New Site)**	Project Life:	10 years	Project Location:	Various	Date:	12/5/2018
Name of Person Submitting:	**Chief Paul A. Nikas**	Contact Email:	p2nikas@ipswichpolice.org				
Directorate:	**Public Safety**	Department:	**Police**			Priority:	

Description and Justification:

The Public Safety Radio System operates 4 Repeaters located in various areas of Town (Police Station, Town Hill, Plover Hill and Dix Rd). These Repeaters recieve radio transmissions and "repeat" them back to the main Repeater located at the Police Station. These Repeaters are the backbone of our communications system and are essntial to full radio coverage throughout town. Due to topography of the town, areas along Topsfield rd, Linebrook rd and west of Rt1 have extremely weak coverage. The new cell tower on Topsfield rd provides a new location to greatly improve emergency radio communitcation. I am requesting funding to expand our coverage. Cost is estimated after inspections and vendor quotes.

RECOMMENDED FINANCING

	Source of Funds	Total Five -Year Cost	Estimated Project Costs by Fiscal Year				
			FY2019	FY2020	FY2021	FY2022	FY2023
Feasibility Study							
Design							
Land Acquisition							
Construction							
Furnishings/Equipment							
Departmental Equipment	3	75,000		75,000			
Contingency							
Other							
TOTAL		75,000		**$75,000**			

Soure of Funding Estimate: Estimate from CyberComm our communication vendor.

Source of Funds Legend

(1) Capital Stabilization Fund-CSB
(2) Free Cash-FC
(3) General Fund
(4) Bond-B
(5) Waterways Fund- WW
(6) Solid Waste- SWF
(7) Sewer Fund- SF
(8) Water Fund- WF
(9) Other

Appendices

Table of Abbreviations and Acronyms

Table of Abbreviations and Acronyms

Admin	Administrative
Asst or Assist	Assistant
AFSCME	American Federation of State, County and Municipal Employees
AP	Accounts Payable
ATB	Appellate Tax Board
BAN	Bond Anticipation Note
BLA	Bureau of Local Assets
BOA	Bureau of Accounts
CD	Certificate of Deposit
CERT	Community Emergency Response Team
CI&P	Commercial, Industrial & Personal
CIP	Capital Improvement Program
COA	Council on Aging
CORI	Criminal Offender Record Information
CPR	Cardiopulmonary Resuscitation
DET	Department of Employment and Training
DLS	Division of Local Services
DOE	Department of Education
DOER	Department of Energy Resources
DOR	Department of Revenue
DPW	Department Public Works
DUA	Division of Unemployment Assistance
ECC	Emergency Communication Center
E&D	Excess and Deficiency
EMA	Emergency Management Agency
EMD	Emergency Medical Dispatch
EOC	Emergency Operations Center
Equip	Equipment
EQV	Equalized Valuation
F/T	Full Time
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FFCV	Full and Fair Cash Value
FICA	Federal Insurance Contributions Act

Table of Abbreviations and Acronyms

FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GATRA	Greater Attleboro-Taunton Regional Transit Authority
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GVW	Gross Vehicle Weight
HMEP	Hazardous Materials Emergency Preparedness
HMO	Health Maintenance Organization
HQ	Headquarters
IGR	Informational Guideline Release
IOD	Injured On Duty
ISO	Insurance Service Organization
ISR	Internal Revenue Service
LEPC	Local Emergency Planning Committee
MassDOT	Massachusetts Department of Transportation
MBTA	Massachusetts Bay Transit Authority
MCI	Mass Casualty Incident
MGL	Massachusetts General Law
MHD	Massachusetts Highway Department
MIIA	Massachusetts Interlocal Insurance Association
MMHG	Mayflower Municipal Health Group
MQGE	Medicare Qualified Government Employees
MS4	Municipal Separate Stormwater System
MSBA	Massachusetts School Building Authority
MTRS	Massachusetts Teachers Retirement System
MWPAT	Massachusetts Water Pollution Abatement Trust
NSS	Net School Spending
OPEB	Other Post-Employment Benefits
Ops	Operations
P/T	Part Time
PEG	Public, Educational, Government
PERAC	Public Employee Retirement Administrative Commission
PM	Preventive Maintenance
PPO	Preferred Provider Organization

Table of Abbreviations and Acronyms

PRG	Program
PVC	Poly Vinyl Chloride
RMV	Registry of Motor Vehicles
ROPS	Roll Over Protection Structure
SHINE	Serving the Health Insurance Needs of Everyone- state health insurance assistance program
SOL	State Owned Land
SPED	Special Education
STAS	Statutory System
UAAL	Unfunded Actuarial Accrued Liability
UMAS	Uniform Massachusetts Accounting System
UTMC	Unemployment Tax Management Corporation
UTV	Utility Task Vehicle
VAT	Vinyl Asbestos Tile
VCT	Vinyl Composition Tile
VNA	Visiting Nurses Association
WTP	Water Treatment Protection Plant

Glossary of Terms

Glossary of Terms

Abatement	A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit. (See Commitment)
Accounting System	The total structure of records and procedures that identify the record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.
Accrued Interest	The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)
Adopted Budget	The version of the budget that has been approved by a vote of Town Meeting.
Additional Assistance	This state aid program provides unrestricted, general fund revenue to a certain number of communities through the Cherry Sheet. Additional Assistance evolved from the old resolution aid formula of the 1980s, but following state budget cuts, it was level funded beginning in FY92 and then subsequently reduced.
Amortization	The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.
Appellate Tax Board (ATB)	Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.
Appropriation	An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)
Arbitrage	As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.
Assessed Valuation	A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.
Audit	An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.
Audit Management Letter	An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls and other matters.

Glossary of Terms

Audit Report	Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.
Available Funds	Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).
Balance Sheet	A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.
Balanced Budget	A budget in which estimated receipts are greater than or equal to proposed appropriations. This is a requirement for all Massachusetts cities and towns.
Betterments (Special Assessments)	Whenever part of a community benefits from a public improvement, or betterment (*e.g.*, water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of up to 20 years. In this case, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
Boat Excise	In accordance with MGL Chapter 60B, this is an amount levied on boats and ships in lieu of a personal property tax for the privilege of using the Commonwealth's waterways. Assessed annually as of July 1, the excise is paid to the community where the boat or ship is usually moored or docked.
Bond	A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note).
Bond Anticipation Note (BAN)	Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school-related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Bond Authorization	The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See Bond Issue)

Glossary of Terms

Bond Counsel	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
Bond Issue	The actual sale of the entire, or a portion of, the bond amount authorized by a town meeting or city council.
Bond Premium	The difference between the market price of a bond and its face value (when the market price is higher). A premium will occur when the bond's stated interest rate is set higher than the true interest cost (the market rate). Additions to the levy limit for a Proposition 2 1/2 debt exclusion are restricted to the true interest cost incurred to finance the excluded project. Premiums received at the time of sale must be offset against the stated interest cost in computing the debt exclusion. If receipt of the premium and the payment of interest at maturity of an excluded debt occur in different fiscal years, reservation of the premium for future year's debt service is required at the end of the fiscal year when the premium was received. (See DOR Bulletin 2003-20B)
Bond Rating (Municipal)	A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.
Bonds Authorized and Unissued	The balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.
Budget	A plan for allocating resources to support particular services, purposes, and functions over a specified period of time.
Budget Calendar	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message	A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.
Budget Unit	A board or department to which the municipality's legislative body appropriates funds.
Capital Assets	All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Asset)

Glossary of Terms

Capital Budget	An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Asset, Fixed Asset)
Capital Improvements Program	A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity, and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.
Capital Outlay Expenditure Exclusion	A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require a two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.
Cash	Currency, coin, checks and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
Cash Management	The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.
Cemetery Perpetual Care	Funds donated by individuals for the care of gravesites. According to MGL Ch. 114 §25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.
Certification	Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Revaluation)
Certificate of Deposit (CD)	A bank deposit evidenced by a negotiable or non-negotiable instrument that provides on its face that the amount of such deposit, plus a specified interest, is payable to the bearer or to any specified person on a certain date specified in the instrument, at the expiration of a certain specified time, or upon notice in writing.
Chapter 70 School Aid	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Glossary of Terms

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 Chapter 90 formula comprises three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 percent) derived the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.
Cherry Sheet	Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls. (See Cherry Sheet Assessments, Estimated Receipts)
Cherry Sheet Assessments	Estimates of annual charges to cover the cost of certain state and county programs.
Cherry Sheet Offset Items	Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)
Classification of Real Property	Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (See Classification of the Tax Rate)
Classification of the Tax Rate	Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.
Collective Bargaining	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.
Commitment	This establishes the liability for individual taxpayers. For example, the assessors' commitment of real estate taxes fixes the amount that the collector will bill and collect from property owners.

Glossary of Terms

Compensated Absences	Time off, with pay, made available to employees for vacation leave, sick leave, and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that is attributable to services already rendered, and is not contingent on a specific event (such as illness) that is outside the control of the employer and employee.
Compensating Balance Agreement	An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.
Conservation Fund	A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two- thirds vote of city council or town meeting.
Cyclical Inspection Program	A cyclical re-inspection program involves completing an interior and exterior inspection of all property over a multi-year period, not exceeding nine years.
Data Collection	Process of inspecting real and personal property and recording its attributes, quality, and condition.
Debt Authorization	Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Glossary of Terms

Debt Exclusion	An action taken by a community through a referendum vote to raise funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition $2^1/_2$. By approving a debt exclusion, a community calculates its annual levy limit under Proposition $2^1/_2$, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
Debt Limit	The maximum amount of debt that a municipality may authorize for qualified purposes under state law.
Debt Service	The repayment cost usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.
Debt Statement	Reference to a report, which local treasurers are required to file with the DOR, showing authorized and issued debt, debt retired and interest paid by a community during the prior fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."
Deficit	The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.
Encumbrance	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.
Enterprise Fund	An enterprise fund, authorized by MGL Ch. 44 §53F$^1/_2$, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101
Equalized Valuations (EQVs)	The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, by MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Glossary of Terms

Estimated Receipts	A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)
Excess and Deficiency (E&D)	Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.
Excess Levy Capacity	The difference between the levy limit and the amount of real and personal property taxes levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.
Exemption	A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.
Expenditure	An outlay of money made by municipalities to provide the programs and services within their approved budget
Fiduciary Funds	Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
Financial Advisor	An individual or institution that assists municipalities in the issuance of tax-exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Glossary of Terms

Financial Statement	A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.
Fiscal Year (FY)	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Fixed Costs	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
Foundation Budget	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.
Free Cash (Also Budgetary Fund Balance)	Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts more than 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. (See Available Funds)
Full and Fair Cash Value (FFCV)	Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))
Full Faith and Credit Obligations	A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full-faith-and-credit bonds.
Full-time equivalent	A unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts.
Fund	An accounting entity with a self-balancing set of accounts that is segregated to carry on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

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Fund Accounting	Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.
General Ledger	The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.
General Obligation Bonds	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Governing Body	A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.
Government Finance Officers Association (GFOA)	A nationwide association of public finance professionals.
Governmental Accounting Standards Board (GASB)	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.
Hotel/Motel Excise	A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4 percent of the charge for stays of less than 90 days at hotels, motels and lodging houses. The convention center legislation imposed an additional 2.75 percent charge in Boston, Cambridge, Springfield, and Worcester.
Indirect Cost	Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.
Interest	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.
Interest Rate	The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
Investments	Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Glossary of Terms

Judgment	An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.
Law Enforcement Trust Fund	A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C §47. Funds from this account may be expended by the police chief without further appropriation.
Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition $2^1/_2$ provisions.
Levy Ceiling	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition $2^1/_2$). It states that, in any year, the real and personal property taxes imposed may not exceed $2^1/_{2\ \text{percent}}$ of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)
Levy Limit	A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition $2^1/_2$). It states that the real and personal property taxes imposed by a city or town may only grow each year by $2^1/_{2\ \text{percent}}$ of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)
Local Aid	Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.
Local Appropriating Authority	In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.
Local Receipts	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)
Lock Box Service	A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day, the community receives payment information on a disk or another medium, which can be automatically posted to the collectors' cash receipts software. Printed reports are also provided.
Long-Term Debt	Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)
Maturity Date	The date that the principal of a bond becomes due and payable in full.

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Massachusetts School Building Authority (MSBA)	Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. Projects that received their first reimbursement payment prior to July 26, 2004, will continue to get annual state payments to offset the related annual debt service. After that, cities, towns, and regional school districts will receive a lump sum amount representing the state 's share of the eligible project costs. (See DOR IGR 06-101)
Minimum Required Local Contribution	The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).
Modified Accrual Basis of Accounting	A method of accounting that recognizes revenues in the accounting period in which they become available and measurable.
Motor Vehicle Excise (MVE)	A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at $25.00 per $1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.
Municipal(s)	(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (*i.e.*, municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.
Municipal Revenue Growth Factor (MRGF)	An estimate of the percentage changes in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic $2^1/_2$ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).
Net School Spending (NSS)	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)
New Growth	The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.
Note	A short-term loan, typically with a maturity date of a year or less.

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Official Statement	A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.
Offset Receipts	A local option that allows estimated receipts of a particular department to be earmarked for the use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the number of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve the use of a higher amount before appropriation. Actual collections are greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.
OPEB (Other Postemployment Benefits)	Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
Other Amounts to be Raised (Tax Recapitulation Sheet)	Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (*e.g.*, overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.
Overlay (Overlay Reserve or Allowance for Abatements and Exemptions)	An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.
Overlay Deficit	A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.
Overlay Surplus	Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

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Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.
Override Capacity	The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
Payments in Lieu of Taxes	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Permanent Debt	Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-Term Debt)
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government for its citizenry. An example is a cemetery perpetual care fund.
Personal Property	Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Personnel Costs	The cost of salaries, wages, and related employment benefits.
Preliminary Tax	The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.
Principal	The face amount of a bond, exclusive of accrued interest.
Private-Purpose Trust Funds	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.
Proposition $2^1/_2$	A state law enacted in 1980, Proposition $2^1/_2$ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.
Proprietary Funds	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are the enterprise fund and the internal service fund.
Purchase Order	An official document or form authorizing the purchase of products and services.
Purchased Services	The cost of services that are provided by a vendor.
Raise and Appropriate	A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.
Real Property	Land, buildings and the rights and benefits are inherent in owning them.

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Receipts Reserved for Appropriation	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.
Refunding of Debt	A transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.
Reserve Fund	An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.
Revaluation	The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)
Revenues	All monies received by a governmental unit from any source.
Revolving Fund	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E$^1/_2$ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Sale of Cemetery Lots Fund	A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care, and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.
Short-Term Debt	Outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less. (See Note)
Sick Leave Buyback	A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.

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Special Revenue Fund	Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.
Stabilization Fund	A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)
Surcharge	An additional sum added to a particular, already existing charge such as a tax, a fee, a fine or penalty.
Surety Bond	A performance bond that protects the municipality against any financial loss arising from a breach of public trust by an employee who collects money on behalf of the community.
Surplus Revenue	The amount by which cash, accounts receivable and other assets exceed liabilities and reserves.
Temporary Debt	Borrowing by a community in the form of notes and for a term of one year or less. (See Short-Term Debt)
Triennial Certification	The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).
Trust Fund	In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.
Tax Rate	The amount of property tax stated regarding a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.
Tax Rate Recapitulation Sheet (Recap Sheet)	A document submitted by a city or town to the DOR to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (to issue the first-half semiannual property tax bills before October 1) or by December 1 (to issue the third quarterly property tax bills before January 1).

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Tax Title (or Tax Taking)	A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.
Tax Title Foreclosure	The procedure initiated by a city or town treasurer in Land Court or through the land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).
Undesignated Fund Balance	Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.
Unfunded OPEB Liability	This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OBEB liability is determined every two years. (See GASB 45; OPEB)
Unfunded Pension Liability	Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is predetermined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow, and the rate of future costs of living increases to pensioners.
Uniform Municipal Accounting System (UMAS)	UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.
Unreserved Fund Balance (Surplus Revenue Account)	The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxed receivable and uncollected. (See Free Cash)
Valuation (100 percent)	The legal requirement that a community's assessed value on the property must reflect its market or full and fair cash value.

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Warrant	An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.
Waterways Improvement Fund	An account into which fifty percent of boat excise tax and mooring fees imposed under MGL Chapter 91 §10A receipts are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in MGL Ch. 40 §5G.
Zero Based Budget	A budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting scrutiny and prioritization of costs annually.