

# **Town of Ipswich Finance Committee**



**Annual Report  
For the Town Meeting  
Tuesday, May 14, 2019**

**Please bring this report to Town Meeting**

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*Note:* If you have a disability and wish to request assistance, please contact the ADA Coordinator, Jim Bone, at 978-356-6605 or [jimb@ipswichma.gov](mailto:jimb@ipswichma.gov) at least 5 days prior to the meeting date.

*If special accommodations are needed to attend, please call Jim Bone at 978-356-6605.*

**Note: This publication is for informational purposes only. The Town makes no representation that this is the legal and accurate document, and it may be subject to printing errors. The legal warrant is posted and is on file with the Town Clerk's Office.**

# Town Meeting Overview

## Warrant Articles Involving Spending Authority

The FY 2019 Ipswich tax rate is \$14.09. The impact on the tax rate for every additional \$100,000, raised and appropriated, is approximately \$0.04. Free cash is a revenue source resulting from a locality's operations in the previous fiscal year. That is, it represents actual receipts in excess of revenue estimates, and unspent amounts in departmental budgets. The 2019 average single-family home assessed valuation is \$542,308 for purposes of showing the tax impact of these articles.

### ARTICLE 1 – Consent Calendar

This article has changed this year and now includes; Salaries of elected officials; Transfer funds from the Electric Light Department; establish revolving funds including a new Crane's Beach Maintenance Fund; and appropriate the sum of \$440,336 for highway improvements.

*Quantum of Vote: Simple Majority (4/5ths majority if unpaid bills are included)*

*Recommended by the Select Board: 5-0*

*Recommended by the School Committee: No Vote*

*Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** The Highway Funds are funding by the state and in turn have no impact on the tax rate.

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### ARTICLE 3 - FY 2020 Municipal Budget

To see if the Town will vote to hear and act upon the reports of the Select Board and Finance Committee relative to the Fiscal 2020 municipal budget, and to raise, appropriate, transfer money from available funds, and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year's operations, including the compensation of elected Town officers, and to authorize the Town to enter into lease-purchase contracts for equipment having a term of five years or less; or to take any other action relative thereto.

#### MOTION:

**I move to appropriate the sum of \$26,401,824 for the FY2020 municipal budget to be expended as follows:**

General Government	\$709,219
Finance	\$1,052,329
Planning	\$570,664
Public Safety	\$5,372,544
Public Works	\$4,687,133
Community & Cultural Services	\$1,526,072
Benefits & Other Misc.	<u>\$5,750,361</u>

**General Fund Total** \$19,668,321

**For a General Fund Total of \$19,668,321 including waterways; and**

Water Department	\$3,914,948
Wastewater Department	\$2,728,655
Sanitation, Solid Waste, Recycling	\$89,900

**Total Municipal Budget** \$26,401,824

**And that the following sums be raised and appropriated or transferred to fund the FY2020 budget:**

Septic Loan Program	\$ 17,865
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Tourism Account	\$2,000
Debt Premium	\$1,931
Overlay Surplus	\$125,000
Waterways Improvements	\$102,052
Raise and Appropriate	\$19,419,473
Water Receipts	\$3,798,106
Water Reserves	\$116,842
Wastewater Receipts	\$2,434,072
Wastewater Reserves	\$294,583
Sanitation, Solid Waste & Recycling	<u>\$89,900</u>
<b>Total Funding Sources</b>	<b>\$26,401,824</b>

and to authorize the Town to enter into lease-purchase contracts for equipment having a term of five years or less.

*Quantum of Vote: Simple Majority  
Recommended by the Select Board: 5-0  
Recommended by the School Committee: No Vote  
Recommended by the Finance Committee: 7-0*

**Fiscal Impact:** The operating budget is an increase of \$598,491 or 3.14% over the FY19 budget, primarily due increases in employee benefits and salary increases. This appropriation will add approximately \$109 to the average taxpayer’s tax bill.

**ARTICLE 4 – FY 2020 School Budget**

To see if the Town will vote to hear and act upon the reports of the School Committee and Finance Committee relative to the Fiscal 2020 School Department budget and to raise, appropriate, or transfer money from available funds (including the Education Stabilization Fund), and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year’s operations, including entering into lease-purchase agreements having a term of five years or less for a school bus and/or for other purposes; and to act upon a request to reauthorize existing revolving funds pursuant to state law; or to take any other action relative thereto.

**MOTION:**

**I move to transfer \$125,000 from the Overlay Surplus account, to transfer \$380,754 from the Education Stabilization Fund, and to raise and appropriate the sum of \$33,069,647 for a total budget of \$33,575,401 to fund the FY 2020 School Budget as set forth in Article 4 of the warrant for this town meeting.**

*Quantum of Vote: 2/3rds Majority  
Recommended by the Select Board: 5-0  
Recommended by the School Committee: 5-0  
Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This appropriation is an increase of \$815,680 or 2.5% of taxpayer funds over the FY19 budget. This appropriation will add approximately \$149 to average taxpayer’s tax bill.

**ARTICLE 5 – FY 2020 Whittier Regional High School Budget**

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$455,189, or a greater or lesser sum, to cover the Town’s share of the ensuing year’s annual operating and debt service expenses of the Whittier Regional Vocational Technical High School; or to take any other action relative thereto.

*Quantum of Vote: Simple Majority  
Recommended by the Select Board: 5-0  
Recommended by School Committee: 5-0  
Recommended by Finance Committee: 8-0*

**Fiscal Impact:** This appropriation will be a decrease of \$58,833 from FY19 and will reduce the average taxpayer's tax bill by approximately \$11.

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**ARTICLE 6 – FY 2020 Essex County Technical Institute Budget**

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$235,707, or a greater or lesser sum, to cover the Town's share of the ensuing year's annual operating and debt service expenses of the Essex County Technical Institute; or to take any other action relative thereto.

*Quantum of Vote: Simple Majority  
Recommended by the Select Board: 5-0  
Recommended by School Committee: 5-0  
Recommended by Finance Committee: 8-0*

**Fiscal Impact:** This appropriation will be an increase of \$94,539 from FY19 and will increase the average tax bill by approximately \$17.

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**ARTICLE 7 – Transfer of FY 2019 Appropriated Budget Funds to Educational Stabilization Fund**

To see if the Town will vote to transfer available funds from the FY 2019 school budget to the Educational Stabilization Fund or take any action relative thereto

*Quantum of Vote: Simple Majority  
Recommend at Town Meeting by the Select Board: 5-0  
Recommended by School Committee: 5-0  
Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 8 – Transfer FY 2019 Budget Funds to Special Education Reserve Fund**

To see if the Town will vote to transfer available funds from the FY 2019 school budget to the Special Education Reserve Fund or take any action relative thereto.

*Quantum of Vote: Simple majority  
Recommendation by the Select Board: 5-0  
Recommended by the School Committee: 5-0  
Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This article has no fiscal impact

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**ARTICLE 9 – Annual Capital Plan**

To see if the Town will vote to transfer from the Capital Stabilization fund the sum of \$16,500, from Free Cash the sum of \$1,025,000, from Overlay Surplus the sum of \$50,000, from the Fire Pumper Set-Aside fund the sum of \$51,084, from the Waterways Fund – Harbor Capital the sum of \$50,000, and raise and appropriate the sum of \$66,651 for the following purposes, and that any remaining funds be transferred to the Capital Stabilization Fund:

<u>IT:</u>	
Computer Replacement	\$50,000
<u>SCHOOLS:</u>	
Payne Building Repairs & Restoration	\$15,000
SPED Vehicle (Year 2 of 4)	\$12,000
Wind Turbine Gear Box Set-Aside (Year 2 of 7)	\$20,000
Technology: User Equipment	\$150,000
Roof Repairs (Doyon)	\$50,000
Bathroom Upgrades (Winthrop)	\$50,000
Roof Repairs (Winthrop)	\$50,000

MS/HS Upgrade Phone/PA/Clock and Bell System (Year 4 of 5)	\$35,914
Paint Floor – Performing Arts Center	\$15,000
Paint MS/HS Interior & Exterior	\$48,070
High School Classroom Furniture Replacement	\$45,980
Middle School Classroom Furniture Replacement	\$45,980

**BUILDINGS:**

Fire Alarm Panel Replacement (Town Hall)	\$36,000
Replacement of Single Pane Windows (Library-Year 1 of 2)	\$60,000

**EQUIPMENT:**

Sidewalk Machine	\$21,411
PW-46 Ford Dump Truck (Year 5 of 5)	\$35,108
PW-45 F650 Dump (Year 4 of 5)	\$29,270
PW-56 Bucket Truck (Year 3 of 5)	\$43,500
60” Zero Turn Mower	\$15,000
FY25 E1 Truck Replacement Matching Funds	\$25,000
E-4 Class A Pumper Truck (Year 3 of 5)	\$95,501
E-2 1992 Replacement Pumper (Year 3 of 5)	\$95,501
Radio Infrastructure (E440 Mhz Digital Repeater)	\$75,000
Police Computer Server Replacement	\$10,000
Administrative Vehicle – Police Chief	\$40,000
New Engines for Patrol Boat	\$50,000

**ECONOMIC DEVELOPMENT:**

Community Development Plan Update	\$40,000
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Or to take any action relative thereto.

*Quantum of Vote: 2/3rds majority  
 Recommendation by the Select Board: 5-0  
 Recommended by the School Committee: 5-0  
 Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This fiscal year there are more funds used from raise and appropriate for Capital than last fiscal year, but the overall Capital appropriation is less. The difference will increase the impact of approximately \$3 to the average taxpayer tax bill. Use of free cash and other funds to fund capital items will not directly increase the tax rate but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.

**ARTICLE 10 – Water Main Replacement**

This article seeks to appropriate the sum of \$5,500,000 to survey, design, permit and construct improvements to the Town’s water distribution system, by authorizing the Treasurer, with the approval of the Select Board (Board of Water Commissioners), to issue bonds.

*Quantum of Vote: 2/3rds majority  
 Recommended by the Select Board: 5-0  
 Recommended by the School Committee: 5-0  
 Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This debt service for this bond authorization will be paid by water ratepayers and have no impact on the tax rate.

**ARTICLE 12 – Stabilization Funding**

This article seeks transfer the sum of \$50,000 from Free Cash to the Stabilization Fund.

*Quantum of Vote: Simple majority  
 Recommended by the Select Board: 5-0  
 Recommended by the School Committee: 5-0  
 Recommendation by the Finance Committee: 8-0*

**Fiscal Impact:** Use of free cash will not directly increase the tax rate but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.

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**ARTICLE 13 – Other Post-Employment Benefits Funding**

To see if the town will vote to raise and appropriate the sum of \$71,910 and to transfer the sum of \$110,807 from Free Cash and to transfer said sums to the OPEB Trust Fund to be held for future payments of health insurance benefits for retirees. The balance in the OPEB trust fund as of December 31, 2018 was \$4,336,860.

*Quantum of Vote: Simple majority  
Recommended by the Select Board: 5-0  
Recommended by School Committee: 5-0  
Recommended by the Finance Committee: 8-0*

**Fiscal Impact:** This fiscal year there is a slight increase in appropriated funds and less free cash being used for OPEB than last fiscal year. The difference will result in an increase of approximately \$.26 to the average tax bill. Use of free cash will not directly increase the tax rate but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.

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**TOWN OF IPSWICH**  
**Summary of Finance Committee's Budget Recommendations**  
**For the May 14, 2019 Annual Town Meeting**

	Actual FY 2019	Recommended FY 2020	Increase/(decrease) from FY2018	% change
<b>Municipal Budget</b>				
Municipal Operating Budget	17,768,515	18,428,975	660,460	3.72%
Includes Excluded Debt Service	1,189,130	1,137,294	(51,836)	-4.36%
Harbormaster Budget	<u>112,185</u>	<u>102,052</u>	<u>(10,133)</u>	-9.03%
<b>Subtotal-Municipal Budget</b>	<b>19,069,830</b>	<b>19,668,321</b>	<b>598,491</b>	3.14%
Water Enterprise	3,518,027	3,914,948	396,921	11.28%
Sewer Enterprise	2,556,690	2,728,655	171,965	6.73%
Sanitation, Solid Waste & Recycling Enterprise	998,323	89,900	(908,423)	-90.99%
<b>Total - Municipal Omnibus Budget</b>	<b>26,142,870</b>	<b>26,401,824</b>	<b>258,954</b>	0.99%
<b>School Budget</b>				
School Operating Budget	29,845,192	31,040,701	1,195,509	4.01%
Includes Excluded Debt Service: HS/MS	<u>2,533,775</u>	<u>2,534,700</u>	<u>925</u>	0.04%
<b>Subtotal-School Budget</b>	<b>32,378,967</b>	<b>33,575,401</b>	<b>1,196,434</b>	3.70%
School Override	0	0	0	0.00%
<b>Total - School Budget</b>	<b>32,378,967</b>	<b>33,575,401</b>	<b>1,196,434</b>	3.70%
<b>Tax Revenue</b>				
Property Taxes	39,429,985	40,739,805	1,309,820	3.32%
Overrides & Debt Exclusions -Town	1,185,770	1,135,364	(50,406)	-4.25%
Overrides & Debt Exclusions -Schools	1,143,975	1,144,900	925	0.08%
School Override	0	0	0	0.00%
<b>Total - Tax Revenue</b>	<b>41,759,730</b>	<b>43,020,069</b>	<b>1,260,339</b>	3.02%
<b>Non-Tax Revenue</b>				
State Aid/Cherry Sheet	5,894,919	5,894,919	0	0.00%
School Building Authority	1,389,800	1,389,800	0	0.00%
Estimated Local Receipts	3,825,500	3,827,450	1,950	0.05%
Other Available Funds	169,865	269,865	100,000	58.87%
Education Stabilization Fund	63,637	380,754	317,117	498.32%
Free Cash	0	0	0	0.00%
Fund Balance Reserved for Debt Premium	2,191	1,931	(260)	-11.87%
Waterways Improvement Fund	112,185	102,052	(10,133)	-9.03%
Electric Light PILOT	325,000	325,000	0	0.00%
Water Revenue & Surplus	3,518,027	3,914,948	396,921	11.28%
Sewer Revenue & Surplus	2,556,690	2,728,655	171,965	6.73%
Sanitation, Solid Waste & Recycling Revenue	998,323	89,900	(908,423)	-90.99%
<b>Total - Non-Tax Revenue</b>	<b>18,856,137</b>	<b>18,925,274</b>	<b>69,137</b>	0.37%
<b>TOTAL REVENUE SOURCES</b>	<b>60,615,867</b>	<b>61,945,343</b>	<b>1,329,476</b>	2.19%
<b>Charges &amp; Assessments</b>				
Tax Title Legal Counsel	(5,000)	(5,000)	0	0.00%
Cherry Sheet Offsets	(315,097)	(315,097)	0	0.00%
Veterans Assessment	(57,776)	(61,145)	(3,369)	5.83%
Cherry Sheet Charges	(292,419)	(292,419)	0	0.00%
Whittier Assessment	(514,022)	(455,189)	58,833	-11.45%
Essex NS Agricultural & Tech **	(141,168)	(235,707)	(94,539)	66.97%
Overlay Deficits	0	0	0	0.00%
STM Capital Article	(63,000)	0	63,000	-100.00%
Unpaid Bills	0	(20,000)	(20,000)	
Allowance for Abatements	(409,897)	(400,000)	9,897	-2.41%
Stabilization, OPEB & Articles	(135,525)	(138,561)	(3,036)	2.24%
<b>Total - Charges &amp; Assessments</b>	<b>(1,933,904)</b>	<b>(1,923,118)</b>	<b>10,786</b>	-0.56%
<b>TOTAL AVAILABLE REVENUE</b>	<b>58,681,963</b>	<b>60,022,225</b>	<b>1,340,262</b>	2.28%
<b>TOTAL EXPENSES</b>	<b>58,521,837</b>	<b>59,977,225</b>	<b>1,455,388</b>	2.49%
<b>Total Under Levy Limit</b>	<b>160,126</b>	<b>45,000</b>	<b>(115,126)</b>	

\*\* Any changes to Essex North Shore Agricultural & Tech Assessment will be appropriated at the Special Town Meeting in the Fall out of additional Ch 70 and other Cherry Sheet Funds when the final assessment is known.

# Summary of Finance Committee Budget Recommendations

## Message to Voters

### Introduction

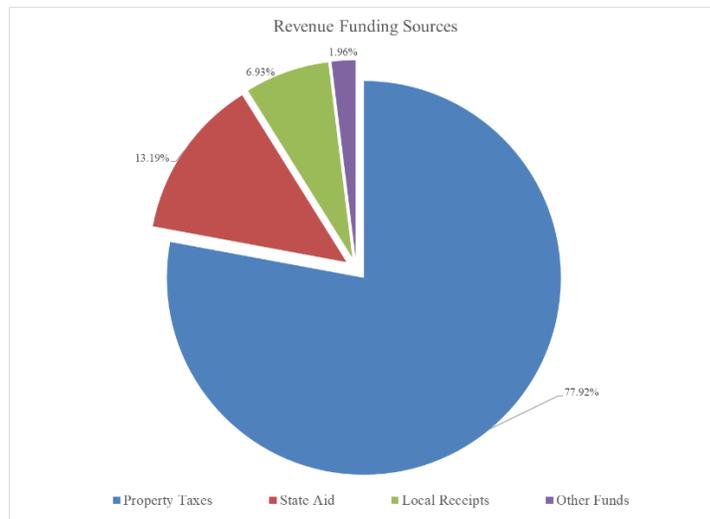
The Town of Ipswich Finance Committee is pleased to present this report for the 2019 Annual Town Meeting to the voters and taxpayers of Ipswich. The Finance Committee's mission is to make objective recommendations to Town Meeting on all warrant articles. The Committee is also responsible for reviewing every matter before town meeting and has broad authority to investigate town operations and to summon public officials to appear and produce documents. By doing so, the Finance Committee seeks to ensure the long term financial health of town government.

The Committee reviews and considers any matter which may have the potential for long or short-term fiscal impact on the town, and communicates with other town boards, departments, employees, and members of the public for the purpose of gathering relevant and accurate information. The Finance Committee is also charged by the Town Charter with providing this annual report to every registered voter in Ipswich prior to the annual town meeting.

In fulfilling our charter, the Finance Committee seeks to examine operational, capital and strategic expenditures to ensure the long-term financial health of town government and guide the town's finances in a way that supports our community and maintains the quality of life we have come to know and expect.

To that end, over the course of the year, the Finance Committee reviews and considers any matter which may have a long- or short-term fiscal impact on the town, including gathering relevant and accurate information from various Town Boards, departments, and employees. Through this process, we are able to fulfil our charge as provided by our Town Charter to provide every registered voter with this report prior to the Annual Town Meeting.

### Revenue Chart



The Town entered in to the FY20 budget planning process in a favorable position, with the first two quarters of FY19 completed on track and on budget.

As with previous years, our two primary sources of revenue for the FY20 budget are property taxes and state assistance. In building the FY20 budget, we assumed level funding of both state aid and chapter 70 funding; upon confirmation of the final amounts from the Governor's FY20 Budget, the Town may have the need to appropriate additional funds, if so, we will come before Fall Town Meeting for your approval. Despite state aid, the Town remains highly dependent on Property taxes to operate both municipal and school budgets. FY20 net available revenues are projected to grow by 3.02% from a FY19 actual tax levy levels of \$41,759,730 to \$43,020,069. In FY 20 property taxes will be responsible for

77.92% of our revenue while state aid is assumed at 13.19%. As noted above, State funding level may change when that budget is finalized in late June.

Although not a primary source, additional support for the FY20 budget may be available from Free Cash. Free cash is a revenue source which results from the calculation, as of July 1, of a community's remaining, unrestricted funds from operations of the previous fiscal year based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line-items for the year just ending, plus unexpended free cash from the previous year. Free Cash is offset by property tax receivables and certain deficits, and as a result, can be a negative number. Cities and towns generally use free cash to support current year operations or as a revenue source for the ensuing years budget. However, until a balance sheet for the prior year is submitted by the accountant, auditor or comptroller and free cash is certified by the Director of Accounts, it is not available for use. DOR certification protects communities from relying on free cash that does not materialize due to an inaccurate, unconfirmed local estimate. Ipswich's free cash was certified in 10/11/2018 at \$1,443,225. \$4,377 of Certified Free Cash was expended at the October 2018 Special Town Meeting. Finance Committee is supportive of the long term, thoughtful process that now is used to develop an Annual Capital Plan but is concerned that town's continued use of Free Cash is not a stable source of funding for such a program. Future Budget discussions need to explore a methodology that assures that Capital Planning will be consistently funded and not subject to the less predictable availability of Free Cash. Assuming all Town Meeting appropriations pass, there will be \$153,041 available in Free Cash.

FUNDS	Free Cash 6/30/18	Stabilization	OPEB	Wastewater	Water	Recycling	Capital Stabil.	Education Stab.	SPED Reserve
<b>Balances as of 3/22/2019</b>	1,443,225	1,768,772	4,336,860	1,005,510	489,627	33,969	16,566	2,329,942	161,267
<b>STM Fall 2018</b>									
Transfer to FY19 School Hmls	-4,377								
Free Cash Fund Reserve	-100,000								
<b>ATM 2018-</b>									
Capital	-1,025,000						-16,500		
OPEB	-110,807		110,807						
OPEB From Raise & Appropriate			71,910						
Stabilization	-50,000	50,000							
Water Budget					-116,842				
Waste water Budget				-294,583					
FY20 School Budget								(380,754)	
Trnsfr from/to FY19 School Budget								219,118	
Trnsfr from/to FY19 School Budget									100,000
<b>Balances</b>	<b>153,041</b>	<b>1,818,772</b>	<b>4,519,577</b>	<b>710,927</b>	<b>372,785</b>	<b>33,969</b>	<b>66</b>	<b>2,168,306</b>	<b>261,267</b>

As a reminder, the Select Board adopted a policy for Free Cash on February 4, 2013. Free Cash may be used upon a vote at Town Meeting for emergency, unforeseen expenses for which there is no immediate alternative source of funding, to stabilize a budget in response to adverse economic events that deemed of short duration, to enhance reserves such as the Stabilization Fund, the Capital Stabilization Fund, and the OPEB Trust Fund, to fund capital projects or other special projects for which there is no additional source of funding. Free Cash should not be used to fund ongoing operating expenses and should not be allowed to fall below \$100,000.

It is worth noting that while health insurance expenses have been rising over the years and were projected to increase by nearly 10%, the actual rate decreased by 2.5%. providing some relief in an already tight operating budget. That said, Workman's compensation insurance costs are expected to increase by double digits due to higher claims over the prior 3 years. These items require careful analysis and focus to assure that everything is being done to control these increases. These categories have an important impact on the rate of growth of the Town's budget.

Finally, it is important to point out that the HS/MS 10-28-96 \$31.9 million debt exclusion bond matures in FY 20. This will relieve taxpayers \$2.5 million of annual principal and interest payments.

### **Base Budgets – Determining Where to Start the Annual Budget Discussion**

The Finance Committee begins the annual budget process in January by meeting with the Select Board and School

Committee to establish the “base budgets” for the schools and municipal departments. Base budgets take into consideration core operating expenses of the current year and then consider any new revenues for FY 2020. This year’s projections from the Governor’s budget combined with careful tracking of property taxes, new growth, licenses and fees generated through the town, suggested that Ipswich build its FY2020 budget with a 3.49% or \$1,794,925 increase over the FY 2019 base budget approved at the Annual Town Meeting in May, 2018 and amended at the Fall 2018 Special Town Meeting.

Base Expenditure Calculation	F20 School		FY20 Town		FY20 Total
Final FY19 Budget Above	\$ 32,378,967		\$ 19,069,830		\$ 51,448,797
<b>Net FY19 Base Budget</b>	<b>\$ 32,378,967</b>	<b>62.93%</b>	<b>\$ 19,069,830</b>	<b>37.07%</b>	<b>\$ 51,448,797</b>
<i>Apportion additional FY20 Tax Levy Capacity</i>	\$ 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
<b>FY20 Base Budget</b>	<b>\$ 33,194,647</b>	<b>62.92%</b>	<b>\$ 19,566,269</b>	<b>37.08%</b>	<b>\$ 52,760,916</b>
Harbormaster funded by Waterways			\$ 102,052		\$ 102,052
Transfer from Education Stabilization	\$ 380,754				\$ 380,754
<b>FY20 Base Budget with Harbormaster</b>	<b>\$ 33,575,401</b>		<b>\$ 19,668,321</b>		<b>\$ 53,243,722</b>

Base FY19 to FY20 School Inc + Stab	Base FY19 to FY20 Town Increase
\$ 1,196,434	\$ 598,491

With these revenue and expenditures established, through a series of public meetings, the schools and municipality embark on an intensive, collaborative and interactive 5-month budgeting process, (as outlined below). Throughout this process, current services are assessed and recommendations for the upcoming fiscal year are made.

### Building the FY20 Budget: Timeline of Events

10/2018	Budget forms distributed to Department Directors/Heads to start FY20 budget process
11/2018	Town Manager and Departments update 5-year capital budget
	Budget history and detailed spreadsheets distributed to school and municipal departments detailing FY17/FY18 actual and FY19 budget as adopted and revised at the 2018 Special Town Meeting
12/2018 – 1/2019	TriBoard Capital Planning Subcommittee meets
12/2018 – 1/2019	Town Manager and Finance Director hold department budget review meetings
12/2018	School Committee meets with the Superintendent of Schools and Director of Finance & Operations to review target numbers for FY20 budget
1/10/2019	Warrant opened for 2019 ATM
1/19/2019	Principals return completed budget worksheets and backup detail to School Committee
1/22/2019	School Committee and Administrators hold Budget Workshops
1/26/2019	Town Manager submits draft FY20 budget to SelectBoard
1/30/2019	Tri-board meeting convened to plan budget timeline, revenue allocations and targets
2/5/2019	Using the Finance Committee’s template and incorporating the SelectBoard and School Committee goals, Municipal Director, Department and Board Heads create measurable goals, project revenue and calculates FY20 funding requests within set targets
2/7 & 2/8	Principals and Department Heads present draft budgets to School Committee
3/2019	Selectman send municipal budget to Finance Committee
3/2019	Capital Plan delivered to Select Board
2/19 - 4/19	The Finance Committee conducts Municipal & School Budget hearings
3/2019	School Committee holds Public Hearings and votes budget
4/2019	SelectBoard, Finance Committee and School Committee hold Warrant Hearing to vote articles
5/6/2019	Finance Committee Annual Report mailed to all households
5/14/2019	<b>Annual Town Meeting</b>
5/21/2019	<b>Election Day</b>

## Ipswich Comparative Analysis

The following charts compare Ipswich with a peer group of communities that the Finance Committee has used to evaluate the soundness of Town policies and financial performance. The Finance Committee has utilized the most recent data from the Massachusetts Department of Revenue Municipal Data Bank to inform this analysis.

Localities utilize a variety of sources to fund their operations. The following chart depicts the sources of revenues for Ipswich in comparison with 17 similar towns. Population-wise, Ipswich was 8<sup>th</sup> highest; its budget was 6<sup>th</sup> highest. State aid provided 11.8% of the budget. Among these towns, Ipswich ranked was the 4<sup>th</sup> highest in the proportion of our budget funded by state aid, which exceeds most communities in large part to support our many miles of roads. In Tax Levy, Local Receipts, and Other Revenue Ipswich generally reflected our comparative population. Comparatively higher State Aid enabled the town to enjoy a lower proportion of Tax Levy relative to the total budget.

### FY2019 REVENUES BY SOURCE

Municipality	Tax Levy	State Aid	Local Receipts	Other Revenue	Total Budget	Tax Levy % of Budget	State Aid % of Budget
Amesbury	41,985,922	11,743,206	11,486,271	3,618,094	68,833,493	61.00	17.06
Boxford	29,687,019	2,418,378	3,848,954	1,423,051	37,377,402	79.43	6.47
Danvers	78,154,410	10,531,964	29,174,587	9,712,920	127,573,881	61.26	8.26
Essex	13,308,720	300,139	4,488,588	1,946,995	20,044,442	66.40	1.50
Georgetown	20,817,493	6,626,193	6,303,597	1,241,182	34,988,465	59.50	18.94
Hamilton	27,516,935	876,613	4,449,206	378,710	33,221,464	82.83	2.64
Ipswich	41,595,267	7,284,719	9,991,117	2,822,065	61,693,168	67.42	11.81
Lynnfield	45,163,050	5,559,580	6,775,857	2,948,909	60,447,397	74.71	9.20
Manchester*	27,440,129	258,046	5,002,081	1,383,779	34,084,035	80.51	0.76
Newbury	16,914,568	895,853	2,327,520	2,011,424	22,149,366	76.37	4.04
Newburyport	57,152,900	7,353,956	21,407,953	2,011,775	87,926,584	65.00	8.36
N. Reading	50,754,796	9,457,852	11,849,103	6,386,359	78,448,109	64.70	12.06
Rowley	15,622,353	722,377	5,633,381	1,780,617	23,758,728	65.75	3.04
Salisbury	21,647,874	1,188,271	8,839,804	1,421,012	33,096,961	65.41	3.59
Scituate	63,900,669	7,835,793	21,347,823	6,219,908	99,304,194	64.35	7.89
Swampscott	48,420,103	5,205,151	11,591,007	2,502,326	67,718,587	71.50	7.69
Topsfield	23,946,009	1,971,166	3,379,451	1,737,595	31,034,221	77.16	6.35
Wenham	15,874,411	465,044	4,242,751	1,168,000	21,750,206	72.99	2.14

\* For formatting purposes, Manchester by the Sea is hereinafter referred to as “Manchester.”

As the following table demonstrates, Ipswich is fortunate to have a modest commercial and industrial tax base that provides 10.1% of the total levy to fund its Total Budget, placing the town in the upper tier of the comparison. The breadth of the town’s tax base contributes to a favorable financial position, and the Finance Committee strongly supports the Town’s initiative to increase economic development and enhance the commercial and industrial tax base.

## TAX LEVIES BY CLASS FY 19

Municipality	Residential	Commercial	Industrial	Personal Property	Total	% Comm. Indus. & Per. Prop.
Amesbury	35,867,219	2,964,600	1,876,331	1,277,773	41,985,923	14.57%
Boxford	28,826,967	209,584	31,636	618,832	29,687,019	2.90%
Danvers	52,502,480	18,673,057	4,853,339	2,125,534	78,154,410	32.82%
Essex	12,102,897	817,323	220,151	168,348	13,308,719	9.06%
Georgetown	19,070,603	661,796	751,450	333,644	20,817,493	8.39%
Hamilton	26,225,511	1,054,662	12,037	224,725	27,516,935	4.69%
<b>Ipswich</b>	<b>37,382,244</b>	<b>1,841,231</b>	<b>1,940,821</b>	<b>430,971</b>	<b>41,595,267</b>	<b>10.13%</b>
Lynnfield	37,292,585	6,817,544	365,225	687,696	45,163,050	17.43%
Manchester	25,601,175	1,142,229	79,137	617,588	27,440,129	6.70%
Newbury	16,170,087	474,853	33,906	235,723	16,914,569	4.40%
Newburyport	49,993,506	4,125,450	2,372,674	657,872	57,152,899	12.52%
N. Reading	44,483,512	3,259,622	2,105,964	905,698	50,754,796	12.36%
Rowley	13,563,465	1,275,958	556,830	224,510	15,622,353	13.17%
Salisbury	17,939,348	2,850,676	391,240	466,610	21,647,874	17.13%
Scituate	61,151,491	1,933,312	176,942	638,925	63,900,670	4.30%
Swampscott	42,603,885	4,240,365	396,537	1,179,316	48,420,103	12.01%
Topsfield	22,129,797	1,143,625	313,462	359,125	23,946,009	7.58%
Wenham	15,521,817	190,231	15,921	146,442	15,874,411	2.22%

The table below reveals that Ipswich’s residential tax burden, as measured by the Average Single-Family Tax Bill, is the 12<sup>th</sup> highest in the peer group. This continues an improvement in standing since FY 15, when the Town’s ranking was 11<sup>th</sup> of 18 communities. Our Average Assessed Value is consistent with the Average Tax Bill. Ipswich is unique in that it has a large geography (approximately 33 square miles) with over 73 miles of roads, beaches and shell fishing areas, waterways, open space, and schools, all to be maintained by a reasonably stable population of about 13,800.

## COMPARISON OF SINGLE-FAMILY TAXATION

Municipality	Average SF Value	Average SF Tax	Tax Rank
<b>Ipswich Rank</b>	<b>12<sup>th</sup></b>	<b>12<sup>th</sup></b>	
Amesbury	354,891	6,739	14
Boxford	622,989	10,092	4
Danvers	444,964	6,025	16
Essex	537,217	8,424	9
Georgetown	425,181	6,752	13
Hamilton	566,413	9,187	5
<b>Ipswich</b>	<b>514,911</b>	<b>7,332</b>	<b>12</b>
Lynnfield	630,402	8,674	8
Manchester	1,127,277	12,434	1
Newbury	493,456	5,379	17
Newburyport	560,297	7,430	11
N. Reading	537,467	8,782	7
Rowley	429,749	6,266	15
Sandisfield	254,191	3,378	18
Scituate	553,095	7,716	10
Swampscott	567,045	9,073	6
Topsfield	583,083	10,122	3
Wenham	606,711	11,400	2

The Finance Committee is aware of the Town’s financial position and encourages reasonable tax rates, while continuing to provide adequate services for the town's diverse needs. Growth in assessed values through suitable economic development will relieve pressure on residential taxes.

A comparison of per capita incomes reveals consistency with the Average Single-Family Tax Bill; occupying the 12<sup>th</sup> highest, or lower third. Looking back, comparative income in Ipswich was somewhat higher in the Great Recession, but declined as income in other communities recovered. Ipswich’s per capita income grew by a healthy 4.3% from 2015-2016.

### COMPARATIVE TRENDS IN PER CAPITA INCOME

<b>Municipality</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Ipswich Rank</b>	13 <sup>th</sup>	13 <sup>th</sup>	13 <sup>th</sup>	13 <sup>th</sup>	12 <sup>th</sup>	13 <sup>th</sup>	12 <sup>th</sup>
Amesbury	30,355	31,353	31,266	32,950	32,874	34,065	35,224
Boxford	82,523	81,854	88,271	84,774	115,037	104,605	85,980
Danvers	33,474	35,019	35,723	37,914	38,921	40,015	41,623
Georgetown	38,310	40,221	40,868	43,128	45,267	47,302	49,843
Hamilton	52,877	59,462	67,519	62,035	66,019	66,838	73,837
<b>Ipswich</b>	<b>43,107</b>	<b>44,977</b>	<b>45,093</b>	<b>48,321</b>	<b>52,684</b>	<b>48,008</b>	<b>50,083</b>
Lynnfield	58,383	59,558	61,974	63,128	70,475	75,692	75,130
Manchester	96,660	99,243	117,993	111,920	119,679	127,809	130,990
Newbury	52,133	49,894	50,852	54,387	56,462	57,443	61,520
Newburyport	43,725	48,995	51,581	50,964	52,169	55,734	55,870
N. Reading	46,884	47,947	48,227	50,390	54,804	55,655	57,274
Rowley	37,557	37,666	38,612	41,247	44,496	44,730	45,613
Salisbury	24,381	24,547	24,645	25,941	26,481	27,007	28,388
Scituate	45,176	47,826	51,210	52,897	57,696	61,387	63,432
Swampscott	60,646	61,461	65,671	70,471	69,261	67,570	70,696
Topsfield	57,151	60,741	66,468	65,269	70,600	77,781	70,929
Wenham	76,432	81,173	70,142	64,157	73,579	70,123	63,017

The following Financial Flexibility Report indicates that the town has some flexibility to undertake projects or address unforeseen problems. Although the town is in the midrange among its peers in Excess Levy Capacity, Free Cash is lower in comparison and the Stabilization Fund is in the high end of the range, resulting in midrange placement among peers in Available Resources. Ipswich’s Available Resources as a percent of the budget is comparatively low, and the proportion of its debt to the budget is somewhat high among its peers, reducing financial flexibility. The size of Ipswich's Stabilization Fund is helpful, however, in enhancing flexibility.

## Financial Flexibility Report - FY2018

Municipality	Total Budget	Excess Levy Capacity	7/1/17 Free Cash	6/30/17 Stabilization Fund	Available Resources	Available Resources % Budget	Debt % of EQV	Levy Limit % of Ceiling
Amesbury	67,553,666	4,098,325	1,547,056	1,705,857	7,351,238	10.88%	1.79%	82.1%
Boxford	35,590,134	1,370,459	3,833,134	809,306	6,012,899	16.89%	0.37%	65.8%
Danvers	119,049,859	161,283	7,180,539	9,057,317	16,399,139	13.78%	1.65%	61.6%
Essex	18,890,012	120,027	1,315,735	819,470	2,255,232	11.94%	1.48%	57.9%
Georgetown	34,227,813	10,953	645,206	840,751	1,496,910	4.37%	2.41%	56.0%
Hamilton	32,887,567	2,928,821	3,004,450	1,321,988	7,255,259	22.06%	0.91%	68.9%
<b>Ipswich</b>	<b>59,787,177</b>	<b>120,673</b>	<b>1,609,733</b>	<b>3,616,283</b>	<b>5,346,689</b>	<b>8.94%</b>	<b>1.21%</b>	<b>54.3%</b>
Lynnfield	59,674,861	27,913	2,791,608	1,531,875	4,351,396	7.29%	0.75%	53.5%
Manchester	33,069,785	4,207	3,658,047	1,573,827	5,236,081	15.83%	0.29%	39.6%
Newbury	20,619,140	12,950	1,499,298	130,888	1,643,136	7.97%	0.64%	42.0%
Newburyport	84,115,515	386,098	2,493,539	3,771,490	6,651,127	7.91%	2.66%	50.4%
N. Reading	74,716,559	926	1,658,769	2,718,685	4,378,380	5.86%	2.65%	56.9%
Rowley	21,840,963	13,631	2,022,917	1,032,111	3,068,659	14.05%	1.50%	56.3%
Salisbury	32,317,640	116,711	1,304,196	661,218	2,082,125	6.44%	1.13%	44.8%
Scituate	95,376,300	347,512	3,252,678	3,595,163	7,195,353	7.54%	2.48%	50.1%
Swampscott	66,986,040	2,149,337	4,038,376	3,884,775	10,072,488	15.04%	1.12%	68.0%
Topsfield	31,348,967	21,469	2,280,274	1,411,640	3,713,383	11.85%	0.19%	65.4%

In its AAA bond rating of Ipswich in May 2016, Standard & Poors expressed confidence in the town's financial flexibility and condition: "We rate the town higher than the nation because we believe Ipswich can maintain better credit characteristics than the nation in a stress scenario based on its predominantly locally derived revenue base and our view that pledged revenue supporting debt service on the bonds is at limited risk of negative sovereign intervention." In laymen's terms, this means that S&P believes that Ipswich can financially accommodate unforeseen stresses, relying on its local revenue base to discharge its financial obligations.

### School Budget Overview

The Finance Committee is pleased with the improvement in the Ipswich Public Schools in FY19 and expects this progress to continue. In FY20, the school's operating budget will be \$33.6M, up 3.79% from last year and in line with school's five-year plan developed four years ago. The Ipswich School Department represents 63% of the total appropriated operating budget for the town. Thanks to the generosity of the Ipswich taxpayers through the 2016 Override, the town has shown its commitment to education to our 1,761 students and school employees, with the increased investment in the school, the following staffing changes have occurred:

- Doyon School – decreased by 1.8 FTEs –Instructional Staff
- Winthrop School – decreased by 1.3 FTEs Instructional Staff
- Middle School – increase of 4.2 FTEs – Instructional Staff
- High School – increase of 0.85 FTEs –Instructional Staff

The override has allowed for improved learning environments in all school buildings and maintenance of appropriate class sizes. The elementary schools continue to engage their students in active learning environments both in their STEAM Studio and classrooms. With the support of professional development, teachers are creating projects and problem-based learning experiences while using technology to amplify teaching and learning. Professional collaboration has resulted in newly-developed STEAM units aligned with updated state standards. The schools continue to nurture safe, empathetic, collaborative learning community's intent on the social development of future citizens. The schools recognize the

importance of attending to students’ social-emotional and health development and have added a mental health professional to support these needs.

The Middle School continues to expand and refine its successful co-teaching model, project-based learning while preparing students for the challenges of high school.

The High School continues to promote Project Based Learning and Certificate Tracks while developing career pathways that will provide interested students opportunities to explore their intended careers through custom curriculum options.

Ipswich High School has an exceptionally low dropout rate, with 99% of students graduating within 5 years and a 93% acceptance rate to 2 and 4-year programs to many top tier schools. Over the past two years, our high school seniors were accepted into over 185 different colleges.

## **Municipal Budget Overview**

The FY20 Budget begins with the Town Manager, who in concert with Department heads create the operational and capital budget for the Select Board review and approval. The Select Board then forwards the budget to the Finance Committee for review and recommendations to Town Meeting. Each year, the budget is balanced using projected revenues, with no reliance on use of free cash.

**Revenues:** The FY20 general fund budget assumes an increase in available property tax revenue and modest increases in local revenue, for a total increase of 3.6% or \$1,808,767. (A base budget for both the school department and the town was calculated and agreed upon late in 2019 and is included at the end of Revenue Section for reference.)

The Town continues to budget for level funding in state revenue, due to uncertainty of expected state revenue growth during FY20. At this time, there are no large Ipswich permitted projects in place for FY20, so new growth tax revenue is forecasted to be flat at \$324K in FY20. If additional funds are available, these will be appropriated at the fall town meeting as has been past practice.

No use of free cash is being proposed for the FY20 operating budget. Water and Sewer revenues will be adjusted to meet approved funding.

<b>FY2020 TOTAL BUDGET BY FUNCTIONAL CATEGORY</b>		
GENERAL GOVERNMENT	\$1,761,548	2.96%
PLANNING	\$570,664	0.96%
PUBLIC SAFETY	\$5,372,544	9.01%
PUBLIC WORKS	\$4,687,133	7.86%
COMMUNITY & CULTURAL	\$1,526,072	2.56%
BENEFITS & OTHER MISC.	\$5,750,361	9.65%
EDUCATION	\$33,194,647	55.70%
WASTEWATER	\$2,728,655	4.58%
WATER	\$3,914,948	6.57%
SOLID WASTE RECYCLING	\$89,900	0.15%
<b>TOTAL</b>	<b>\$59,596,471</b>	<b>100.00%</b>

**Fund Balances:** As of this publication, reserve fund balances are as follows:

Free Cash	\$1,438,848
Stabilization	\$1,768,772
OPEB	\$4,336,860
Wastewater	\$1,005,510
Water	\$489,627
Recycling	\$33,969
Capital Stabilization	\$16,566
Education Stabilization	\$2,329,942
SPED Reserve	\$161,267

**Items of Note:** The town continues to focus management and staff's attention on economic development, effective staffing levels, and operational improvement in addressing specific needs in the community, as well as meeting federal and state mandates.

**The FY20 proposed budget: key inflection points:**

**Salaries and Related Costs** (Overtime, Uniforms, etc.): This budget funds existing personnel and contractual obligations of collective bargaining agreements, and existing services. Union and non-union personnel salary increases grew 1.5% in FY20, with a small subset of employees receiving market rate adjustments per state guidelines.

**Sanitation Removal & Recycling:** FY20 will have no change to the trash and recycling services, contractual 5% increase is included in the budget. The Select Board will likely review prior recommendation to implement pay-as-you-throw (PAYT) and the use of a previously authorized enterprise fund to concentrate sanitation revenues and expenses.

**Insurance Increases:** The town was successful in controlling health care cost in FY18 by successfully negotiating with the Public Employee Committee, which allowed FY19's increase to be under 5%. FY20 includes a decrease of 2.5%, the town funds 65% of the employee's health care cost.

**Other Goals of the Select Board:** Where feasible given budget constraints, the Town Manager has incorporated funding of the goals of the Select Board in both the FY20 operational and capital budgets.

**General Government:**

**Legal:** An increase of \$10K is proposed in FY20, the town will have union contract negotiation, and recently has had an increase in demands for legal opinions.

**Information and Communication Technology:** An increase of \$11K is in the budget reflecting inclusion of the annual service fee for the Office 365 email service.

**Planning and Community Development:**

**Open Space Revolving Fund (Off-Budget Operation):** Open Space operations are funded through a revolving fund, which is comprised of hotel/motel excise revenue, roll-back taxes from Chapter 61A (conversion of agricultural property under Chapter 61A to residential property), and a cell tower lease on open space property. While these operations have been funded off budget via a revolving fund arrangement in prior years, expenses are now outstripping revenues and reserves. As a result, in FY20, the operating budget will fund more of the stewardship role and the benefits of the personnel dedicated to the Open Space program.

**Public Safety:**

**Police:** The town's RAVE Alert System and the annual expense of Body Worn Cameras has added \$27K to the department's technology expenses.

**Public Works:**

**Highway:** Road maintenance expense in the operating budget will increase to \$350K in FY20, an increase of \$27K from FY19. State funding of road maintenance (Chapter 90) for the year will be determined in July 2019, yet are expected to be around \$400K, thereby providing Ipswich a road and sidewalk program of \$750K in FY20.

**Solid Waste/Transfer Station/Sanitation:** The collection and disposal of solid waste and recycling will increase by \$14K in FY20. It should be noted that with the significant change in FY18 to the cost of recycling recyclables, it is now more expensive to process and transfer recyclables than solid waste.

- Ipswich's annual waste processed and transferred 2,931 tons of solid wastes and 1,810 tons of recyclables over the past year.

**Cemeteries and Parks:** \$15K budget increase to fund the buildout of Father Rye's playground half-court basketball court.

### **Community and Cultural Services:**

This category includes departments and operations that support and enhance the cultural and recreational experience and quality of life for Ipswich residents.

**Public Health:** The Health Inspector contractor expense will move to a part-time Health Inspector expense in FY20. No material expense change with this move.

**Adult Services/Council on Aging:** Hourly pay rates will be implemented for receptionists and van drivers, total change will increase the budget \$11K.

**Library:** New part-time Archivist will be hired in FY20 to work on a number of immediate and long-term goals related to local history, budget increase \$29K.

### **Benefits and Other**

**Health Insurance:** The town has received official information regarding health insurance increases. The town will experience a decrease of 2.5%.

**Retirement Assessment:** The town's retirement assessment expense increased by 8%, from \$1,843,855 to \$1,992,392 (Ipswich is 10.25% of pension appropriation). The retirement assessment to the general fund increased by \$148,537.

**Medicare:** Increases are calculated based on existing employees, and estimated new hires replacing retirees hired before 1986. The estimated increase to the general fund in FY20 is \$9,720, a 7% increase.

**Unemployment:** This line has increased to reflect historical trends, although the town tends to have generally low unemployment cost overall.

**Miscellaneous Finance:** The Management Transfer Account fund has been funded for \$148K. This account covers a variety of unanticipated, unforeseen or unplanned costs during the year. Unused funds from this account are turned back to Free Cash.

**Debt Service:** Existing debt service is decreasing as principal payments are made and thereby lowering the interest on the outstanding debt. Debt Service for FY20 will be \$1,280,739 a reduction from FY19 of \$53K.

### **Wastewater and Water**

**Wastewater:** Plan and execute the rehabilitation of the wastewater infrastructure, along with improving resiliency of critiques components is the focus of FY20. Investment in specific Wastewater Capital Expenditures is identified below in town-wide capital expenditures section of this report. A proposed 6% increase in wastewater rates is proposed to fund this fund this plan.

**Water:** The main project for the department in FY20 will be replacing a portion of the water main on High Street between the Utilities Office and Kimball Avenue (the High Street water main has experienced several breaks in the past year). Existing key work will continue to pursue development of the Lynch Well Site. Investment in specific Water Department Capital Expenditures is identified below in town-wide capital expenditures section of this report. A proposed 15% increase in water rates is proposed.

## Capital Planning

The Town's Capital Expenditure Plan has been developed by the Town through a collaborative process with the Capital Planning Group, comprised of town and school personnel charged with the maintenance and repair of facilities and infrastructure. All Capital investments are ranked according to the criteria adopted by the Select Board through the Capital Planning Policy. This policy requires the Town Manager to submit, to the Select Board, annually, a five-year capital plan for the town. This plan includes equipment and infrastructure needs with a net cost of ten thousand dollars (\$10,000) or more and a life expectancy of five (5) or more years. Items 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. The first year of the plan is the proposed capital budget for the next fiscal year. (Police Cruisers are excluded from the Capital Expenditure Plan list and are considered an Operating expense due to their two-year life expectancy.)

The following Capital Expenditure items are recommended to be funded in Fiscal Year 2020

### **Technology and Communication**

Computer Replacement	\$50,000
Technology: User Equipment	\$150,000

*Technology and Communication Total* \$200,000

### **Facilities**

#### School

Payne Building Repairs & Restoration	\$15,000
SPED Vehicle (Year 2 of 4)	\$12,000
Wind Turbine Gear Box Set-Aside (Year 2 of 7)	\$20,000
Roof Repairs (Doyon)	\$50,000
Bathroom Upgrades (Winthrop)	\$50,000
Roof Repairs (Winthrop)	\$50,000
MS/HS Upgrade Phone/PA/Clock and Bell System (Year 4 of 5)	\$35,914
Paint Floor – Performing Arts Center	\$15,000
Paint MS/HS Interior & Exterior	\$48,070
High School Classroom Furniture Replacement	\$45,980
Middle School Classroom Furniture Replacement	\$45,980

#### Town

Town Hall: Fire Alarm Panel Replacement (Town Hall)	\$36,000
Public Library: Replacement of Single Pane Windows (Library-Year 1 of 2)	\$60,000

*Facilities Total* \$633,944

### **Equipment**

Sidewalk Machine	\$21,411
PW-46 Ford Dump Truck (Year 5 of 5)	\$35,108
PW-45 F650 Dump (Year 4 of 5)	\$29,270
PW-56 Bucket Truck (Year 3 of 5)	\$43,500
60" Zero Turn Mower	\$15,000
FY25 E1 Truck Replacement Matching Funds	\$25,000
E-4 Class A Pumper Truck (Year 3 of 5)	\$95,501
E-2 1992 Replacement Pumper (Year 3 of 5)	\$95,501
Radio Infrastructure (E440 Mhz Digital Repeater)	\$75,000
Police Computer Server Replacement	\$10,000

Administrative Vehicle – Police Chief	\$40,000
New Engines for Patrol Boat	\$50,000
<i>Equipment Total</i>	<i>\$535,291</i>
<b>Economic Development</b>	
Community Development Plan Update	\$40,000
<b>Total Capital Expenditures Fiscal Year 2020</b>	<b>\$1,259,235</b>

Additionally, the following capital items are recommended to be funded within the Fiscal Year 2020 Water and Wastewater Operating Budgets.

**Water**

SCDA Communication Network Upgrade	\$65,000
Vehicle WTP w/life gate	\$75,000
Lynch Well Site	\$150,000
Asset Management Plan Development	\$125,000
Dow Dam High St Water Main	\$1,500,000

**Wastewater**

Vehicle	\$40,000
Ipswich River Siphon Trunk line Upgrade	\$150,000
Asset Management Plan Development	\$125,000
Evaluate Aeration Blowers and design (25% of full price)	\$100,000
Town Wharf Pump Station evaluation	\$25,000
Infiltration/Inflow – Pipe Rehabilitation	\$100,000

Funding

Fiscal Year 2020 Capital Expenditure Plan totaling \$1,259,235 will be funded through a transfer of \$1,025,000 from free cash, \$16,500 transferred from the Capital Stabilization Fund, \$51,084 from the Fire Pumpers Set-Aside Fund, \$50,000 from Waterways Improvement, \$50,000 from Overlay Surplus, and by raising and appropriating the sum of \$66,651 in Fiscal Year 2020. The Finance Committee unanimously supports the Town’s Capital Expenditure Plan. During the Finance Committee’s April 9<sup>th</sup> Warrant Hearing, the committee expressed an expectation that the 2021 capital plan include the results of the physical infrastructure study in process at this time.

*Note: State funded Chapter 90 road projects is excluded from the above table.*

**Unfunded Liabilities**

The Finance Committee been concerned for many years about the Town of Ipswich’s exposure for unfunded pension and health insurance liabilities. Unfunded liabilities can be thought of as a promise to provide future benefits to our employees and retirees for which money has not been set aside today. These liabilities consist primarily of retirement pensions and retirement health insurance costs and are increasing at a rate much greater than our ability to fund them. These unfunded liabilities are creating fiscal crises in cities and towns across the country. In Ipswich, we are proud to say we are doing far better than most communities.

**Other Post-Employment Benefits (OPEB) (a/k/a Retiree Health Insurance):**

The Town of Ipswich is solely responsible for funding 50% of the retiree health insurance costs for all eligible town, school and utility employees. Eligible employees include those 55 years or older with 10 years of service or those of any age who have 20 years of service. The Town provides health insurance for the retiree and for their spouse if they so choose. There are currently (as of July 2017) 458 active employees and 283 retired employees.

Ipswich retirees did not receive health insurance until 1995, when Town Meeting voted to adopt enabling legislation that would provide health insurance for retirees. The Finance Committee at the time recommended against this article due to

the unknown future costs of funding this benefit. For the most part, Ipswich has funded its retiree health insurance costs on a “pay as you go” basis”, rather than fully funding the true long-term cost of this benefit.

The Finance Committee has spent considerable time and effort over many years to try to find ways to first, reduce our future health insurance costs and second, fund our future obligations. While some progress has been made on controlling health care costs, these costs continue to escalate at rates that exceed our annual budget increases, thus becoming a “budget buster”. This year we are fortunate in that the Town’s health insurance costs are projected to actually decline. This year’s change is estimated at -2.5%. However, the long-term outlook for future health care costs is for annual increases in the 5% range. The Town has accumulated reserves to partially offset future OPEB costs in the amount of \$4.4 million. The net unfunded liability of the Town for OPEB is approximately \$22.76 million.

The Finance Committee for many years has pushed to include within the Town, School and Utilities operating budgets some minimal payments into the retiree health insurance Trust Fund established by Town Meeting for the purpose of funding future obligations without a great deal of success. However, in 2017 the town adopted a revised OPEB policy which would provide a small but steady stream of funding for OPEB liabilities. This policy would establish a three-tiered contribution formula, with the first tier equal to 0.25% of total annual payroll, the second tier equal to 25% of annual free cash in excess of \$1,000,000 and the third tier consisting of an amount equal to the Town’s unfunded retirement liability payments starting when the retirement liability is retired in 2035. While the amount of proposed funding is not close to amount required to offset annual OPEB increases, the commitment to annual funding allows the town auditors to assign a lower discount rate to the liability, thereby reducing the net present value of the future OPEB payments. This new payment schedule allows the OPEB unfunded liability to be fully funded in approximately 25 years. Starting in 2018, OPEB assets and liabilities are included on the Town balance sheet as part of the annual audit under new rules established under GASB 75.

Under Article 13, the Finance Committee has recommended the appropriation of \$71,900 from available funds and the use \$110,807 in free cash for a total of \$182,707 to fund a small portion of the “normal” cost of funding OPEB obligations. This is in addition to amounts included in the Water, Sewer and Wastewater budgets for their respective employees. The total accumulated OPEB reserves from contributions over the past years and accumulated interest is approximately \$4.4 million. The Ipswich Finance Committee requests your support for increased funding for OPEB costs. Money put aside today means that it is not available to be spent on current needs, yet the failure to do so merely places the burden on our children and grandchildren to pick up the costs for decisions that we make today.

### **Retirement:**

The Town is responsible through the Essex Regional Retirement System (ERRS) for funding the pensions for municipal, utility and school non-teaching staff. The state, through your tax dollars and teacher payroll deductions, covers the pensions for teachers. In the late 1980s, the state recognized that public employee pension plans, which at the time were funded on a “pay as you go” basis (like our current OPEB costs), were not financially sustainable. Accordingly, legislation was passed that required public pension plans to transition to an actuarially-sound funding basis which would result in pension plans being fully funded by 2028. We are now thirty years into that 40-year plan to move the pension plans into a sustainable financial footing, but we are still far from fully funded. At this point after 30 years, the Essex Regional Retirement Board’s assets equal only 55.4% of its liabilities. The total unfunded actuarial liability is still increasing and will not start to decrease until 2020. The actuarially sound funding plan by necessity has been stretched out another seven years to 2035. At the present time, the Town of Ipswich’s share (10.48%) of the unfunded liability of the Essex Regional Retirement System is approximately \$38.7 million. The Town’s contribution to the ERRS is expected to increase by between 6.05% - 7.4% annually each year until at least 2025, then drop to a 3.75 % increase until 2035, at which point the liability will be fully funded.

There have been some substantial reforms in the ERRS in recent years, which have resulted in improved management and leadership, including our own Treasurer, Kevin Merz, who serves on the ERRS board. The investment portfolio has been merged in the state Pension Reserves Investment Trust (PRIT), which manages the pension trust for state employees. This move has resulted in lower costs of managing the portfolio and higher returns. While the long-term returns on this fund have averaged approximately 10% since 2012, this past calendar year was affected by a poor stock market performance. The PRIT lost money with a negative return of -1.83%, a big change from the prior year’s 17.11% return. For FY2020, the Town’s contribution to the ERRS will be \$3,762,778.

## New Feoffees Review

**The Trust:** Upon his death in 1660, William Paine bequeathed the 36 acres of Little Neck to a trust to benefit the school of Ipswich forever. On August 10, 2012, per a court settlement and trust administration order, the land of Little Neck was sold to cottage owners who had been land tenants. This sale converted the real estate assets to an investment trust and changed the trust governance. The beneficiary of the trust continues to be the Ipswich Public Schools.

**New Feoffees of the Grammar School:** Establishment of the New Feoffees of the Grammar School resulted from the December 2012 resolution of the dispute about the ownership of Little Neck and the Governance of the Feoffees trust. Net proceeds from the sale of Little Neck totaled \$21.795 million. The change of governance created a publicly appointed board operating pursuant to Open Meeting Rules, with a charge to provide a predictable stream of income from investments of the transformed corpus of the trust to be disbursed annually to the Ipswich Schools for “supplemental enrichment programs and uses that provide education enhancement for Ipswich public school students.”

The New Feoffees pledge to adhere to best practices for charitable trusts; to provide complete transparency to the citizens of Ipswich; and to be in open and regular communication with the School Committee, Select Board and Finance Committee. The group is committed to establishing and implementing prudent policies and procedures to grow the corpus, distribute funds, hire professional service providers, report to stakeholders and operate to balance the interests of present and future generations of Ipswich school children, so that the trust fulfills Mr. Paine’s intent to support the schools in perpetuity.

The New Feoffees board consists of 2 appointees each by the Select Board, the School Committee, and the Finance Committee with staggered 3-year terms, plus one appointee by the old Feoffees. The current Board is comprised of George Markos, Chair; Ellen Rose, Treasurer, Joe Tragert, Secretary; Tom Reardon, Richard Fates, Nat Pulsifer and Seth Ward as members.

The Feoffees annual distribution to the schools is determined by 2 calculations: 50% allocated to the average Trust value over the preceding 12 quarter, the remaining 50% is derived by taking half of the previous year’s distribution. The policy is designed to not erode the trust principal below the original distribution, adjusted for inflation and to provide a stable predictable flow of income for the schools.

**Use of Feoffees funding at the Ipswich Schools:** With reliable distributions anticipated, The School Committee decided to divide the distribution into two grant streams: **William Payne Grants** – larger grants which will have a greater impact on the improving schools. **Mini-grants**- Smaller grants (\$5,000 or less) which provided to staff through an application process. To receive funds, Staff applies for funding through an annual grant process demonstrating how their project will broaden and supplement the education opportunities in the general curriculum.

The history of allocations is as follows:

2014 Award	\$1,404,569.67
2015 Award	\$1,083,237.99
2016 Award	\$680,473.26
2017 Award	\$644,703.00
2018 Award	\$716,233.00

In FY2019, \$642,956 was allocated to funding a variety of programs including nutrition program for elementary students and after school enrichment opportunities for our young learners. A college readiness “boot camp” was offered again this past summer for high school students, and virtual reality made its way into our classrooms via Google Expedition, allowing our students to go on virtual field trips around the world. A new lathe machine was purchased by our engineering program along with a laser cutter and robotics actuation equipment. These are just some examples of the individual Feoffee grants.

Other grant awards included extensive support for place-based learning (field trips), providing educators with targeted professional development to enhance classroom learning for students, and developing creativity and critical thinking tools

for teachers at all levels. There was also a grant awarded for the exploration and research around elementary World Language acquisition.

In addition to the programs noted above, smaller grants were also made for individual teachers to enhance classroom experiences for their students. Several of the grants focused on math instruction at different levels, science and STEAM experimentation, and providing book club opportunities for our students. Like the larger Payne Grants, the Feoffees' Mini Grants provide wonderful opportunities for our students.

**2019 Award for FY20:** The Trust requires the Feoffees "to report to the Appointing Authorities by October 1 (or such other date agreed by the School Committee) the amount that the Feoffees reasonably anticipate that they will distribute to the public schools in the forthcoming distribution". The estimate is intended to provide the School Committee ample time to plan for the appropriate use of the distribution, which will be made on or before June 30, 2018, before the start of the forthcoming school year. The actual "Measurement Date" for the distribution is calculated is March 31<sup>st</sup>, six months after the October estimate, so the amount reported here may be higher or lower depending upon market conditions as of the Measurement Date.

Based on the average market value of the Trust for the trailing 12 quarters ending September 30, 2018, the Feoffees reasonably anticipate a distribution of approximately \$779,022 in June of 2019 to be used for FY20. The final determination will be based on the average market valuation of the Trust for the 12 trailing quarters ending on the Measurement Date, March 31, 2019, therefore the actual distribution in June of 2019 may differ from this estimate.

Through the budget discussion, as we learned of the growing programmatic need and projected budget shortfall, the Finance Committee encouraged the School Committee to explore the possibility of expanding the use of Feoffees funds to bridge the gap with an eye towards extending the useful life of the 2015 override.

**Concluding Remarks**

As we look back on FY19 and towards FY20, The Finance Committee is encouraged by the spirit of cooperation and collaboration within and across all departments. In his first year, our new Town Manager has worked closely with his team and the schools to create efficiencies in shared services by combining departments and reassessing work flows; we look forward to continued progress in this area.

On the heels of a divisive and failed attempt to address the needs of our elementary school children, our town boards have come together to identify areas of process improvement and lessons learned we stand ready to support the School Committee when they are ready to revisit the issue.

FY20 is shaping up to be a year of change and growth for the Town of Ipswich as we consider the future of our public safety facilities, repair and invest in our utilities infrastructure and assess our infrastructure through the lens of climate change

Thank you for taking the time to review this report and attend Town Meeting. Ours is a unique and remarkable Town, rich in diversity of spirit and opinion; your participation in our town government enriches the process and shape our community for years to come.

Respectfully Submitted by the Town of Ipswich Finance Committee

Janice Clements-Skelton, Chair	
Jamie Fay, Vice-Chair	Tammy Howe
Chris Doucette	Kevin Murphy
Michael Dougherty	Michael Schaaf
Walter Hartford	Robert White

**Financial Summaries**  
**Revenue Estimates for FY2020**

<b>REVENUE ESTIMATES FOR FY 2020 OPERATING BUDGETS</b>					
<b>Description</b>	<b>FY 2016 (Actual)</b>	<b>FY 2017 (Actual)</b>	<b>FY 2018 (Actual)</b>	<b>FY 2019 (Act Tax Levy)</b>	<b>FY 2020 (Budget)</b>
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
<b>MAXIMUM LEVY INCLUDING OVERRIDES</b>	<b>37,456,875</b>	<b>38,910,716</b>	<b>40,115,439</b>	<b>41,760,900</b>	<b>43,020,068</b>
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					
Education Stabilization				63,637	380,754
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	345,687	752,671
Electric Department (PILOT)	325,000	325,000	325,000	325,000	325,000
<b>TOTAL RECEIPTS &amp; AVAILABLE FUNDS</b>	<b>10,912,861</b>	<b>11,435,170</b>	<b>11,975,827</b>	<b>11,735,600</b>	<b>12,191,771</b>
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	11,735,600	12,191,771
<b>TOTAL REVENUE</b>	<b>48,369,736</b>	<b>50,345,886</b>	<b>52,091,266</b>	<b>53,496,500</b>	<b>55,211,839</b>
<b>Less: Assessments, Charges, Offsets</b>					
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)
<b>TOTAL AVAILABLE REVENUE</b>	<b>46,253,332</b>	<b>48,467,536</b>	<b>49,897,217</b>	<b>51,434,955</b>	<b>53,243,722</b>

## Proposed FY2020 Municipal Operating Budget

<b>BUDGET SUMMARY CHART</b>							
	ATM	ATM	ATM	ATM			
	FY2016	FY2017	FY2018	FY2019	FY2020	DOLLAR	PER CENT
	APPROP	APPROP	APPROP	APPROP	SELECT BOARD	Inc/(Dec)	Inc/Dec
<b>MUNICIPAL OPERATING BUDGET by Directorate</b>							
General Government & Finance	1,513,086	1,609,929	1,643,430	1,706,696	1,761,548	54,852	3.2%
Planning & Community Development	539,407	542,894	557,236	560,988	570,664	9,676	1.7%
Public Safety Directorate	4,706,968	4,662,268	4,938,688	5,264,946	5,270,492	5,546	0.1%
Public Works Directorate	3,830,577	4,200,399	4,303,025	4,471,831	4,687,133	215,302	4.8%
Community & Cultural Services	1,335,409	1,391,651	1,479,526	1,477,867	1,526,072	48,205	3.3%
Benefits & Other	4,491,416	4,811,551	4,962,606	5,475,317	5,750,361	275,044	5.0%
<b>Total Municipal Operating Budget</b>	<b>16,337,509</b>	<b>17,218,692</b>	<b>17,884,511</b>	<b>18,957,645</b>	<b>19,566,269</b>	<b>608,624</b>	<b>3.2%</b>
Harbors funded through Waterways	79,354	84,904	109,668	112,185	102,052	(10,133)	-9.0%
<b>Total Municipal Operating Budget with Harbors</b>	<b>16,416,863</b>	<b>17,303,596</b>	<b>17,994,179</b>	<b>19,069,830</b>	<b>19,668,321</b>	<b>598,491</b>	<b>3.1%</b>
RECYCLING			40,880	998,323	89,900	(908,423)	-91.0%
WASTEWATER	2,101,107	2,384,104	2,566,992	2,556,690	2,728,655	171,965	6.7%
WATER	3,196,274	3,424,769	3,682,323	3,518,027	3,914,948	396,921	11.3%
<b>Total Enterprise Fund Budget</b>	<b>5,297,381</b>	<b>5,808,873</b>	<b>6,290,195</b>	<b>7,073,040</b>	<b>6,733,503</b>	<b>(339,537)</b>	<b>-4.8%</b>
<b>TOTAL MUNICIPAL OMNIBUS BUDGET</b>	<b>21,714,244</b>	<b>23,112,469</b>	<b>24,284,374</b>	<b>26,142,870</b>	<b>26,401,824</b>	<b>258,954</b>	<b>1.0%</b>
<b>IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:</b>							
School Department	26,620,582	30,398,177	31,360,511	32,378,967	33,575,401	1,196,434	3.7%
School Override* (ballot question)	2,900,000						
Essex Tech**	325,000	430,000	250,000	189,000	235,707	46,707	24.7%
Whittier Vocational	556,348	650,000	500,000	520,000	455,189	(64,811)	-12.5%
<b>Total Education Budget</b>	<b>30,401,930</b>	<b>31,478,177</b>	<b>32,110,511</b>	<b>33,087,967</b>	<b>34,266,297</b>	<b>1,178,330</b>	<b>3.6%</b>
<b>TOTALS</b>	<b>52,116,174</b>	<b>54,590,646</b>	<b>56,394,885</b>	<b>59,230,837</b>	<b>60,668,121</b>	<b>1,437,284</b>	<b>2.4%</b>
<b>ATM=Annual Town Meeting</b>							
*School Operating Override if passed at Town Meeting and Election.							
**The balance of the Essex Aggie Assessments will be appropriated at the Special Town Meeting in the Fall out of additional Ch70 and other Cherry Sheet Funds when the final assessments are known.							

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>GENERAL GOVERNMENT AND FINANCE</b>							
113	MODERATOR						
	PERSONNEL SUB-TOTAL:	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%
	EXPENSES SUB-TOTAL:	\$124.00	\$247.48	\$200.00	\$200.00	\$0.00	0.00%
<b>113</b>	<b>MODERATOR SUB-TOTAL:</b>	<b>\$374.00</b>	<b>\$497.48</b>	<b>\$450.00</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>0.00%</b>
122	SELECT BOARD						
	PERSONNEL SUB-TOTAL:	\$39,534.00	\$43,937.67	\$44,465.00	\$57,900.00	\$13,435.00	30.21%
	EXPENSES SUB-TOTAL:	\$17,548.00	\$25,687.78	\$14,540.00	\$14,550.00	\$10.00	0.07%
<b>122</b>	<b>SELECT BOARD SUB-TOTAL:</b>	<b>\$57,082.00</b>	<b>\$69,625.45</b>	<b>\$59,005.00</b>	<b>\$72,450.00</b>	<b>\$13,445.00</b>	<b>22.79%</b>
123	TOWN MANAGER						
	PERSONNEL SUB-TOTAL:	\$251,446.03	\$243,782.15	\$260,980.00	\$236,503.00	-\$24,477.00	-9.38%
	EXPENSES SUB-TOTAL:	\$27,734.06	\$32,526.01	\$13,045.00	\$13,045.00	\$0.00	0.00%
<b>123</b>	<b>TOWN MANAGER SUB-TOTAL:</b>	<b>\$279,180.09</b>	<b>\$276,308.16</b>	<b>\$274,025.00</b>	<b>\$249,548.00</b>	<b>-\$24,477.00</b>	<b>-8.93%</b>
124	LEGAL						
	EXPENSES SUB-TOTAL:	\$149,221.88	\$283,693.06	\$125,000.00	\$135,000.00	\$10,000.00	8.00%
<b>124</b>	<b>LEGAL SUB-TOTAL:</b>	<b>\$149,221.88</b>	<b>\$283,693.06</b>	<b>\$125,000.00</b>	<b>\$135,000.00</b>	<b>\$10,000.00</b>	<b>8.00%</b>
131	FINANCE COMMITTEE						
	PERSONNEL SUB-TOTAL:	\$2,849.00	\$2,534.00	\$3,190.00	\$3,190.00	\$0.00	0.00%
	EXPENSES SUB-TOTAL:	\$18,974.94	\$12,210.00	\$12,420.00	\$12,420.00	\$0.00	0.00%
<b>131</b>	<b>FINANCE COMMITTEE SUB-TOTAL:</b>	<b>\$21,823.94</b>	<b>\$14,744.00</b>	<b>\$15,610.00</b>	<b>\$15,610.00</b>	<b>\$0.00</b>	<b>0.00%</b>
134	ACCOUNTING						
	PERSONNEL SUB-TOTAL:	\$250,167.61	\$245,423.86	\$266,904.00	\$279,337.00	\$12,433.00	4.66%
	EXPENSES SUB-TOTAL:	\$6,177.75	\$6,746.20	\$8,976.00	\$8,900.00	-\$76.00	-0.85%
<b>134</b>	<b>ACCOUNTING SUB-TOTAL:</b>	<b>\$256,345.36</b>	<b>\$252,170.06</b>	<b>\$275,880.00</b>	<b>\$288,237.00</b>	<b>\$12,357.00</b>	<b>4.48%</b>
136	PURCHASING & RISK MANAGEMENT						
	PERSONNEL SUB-TOTAL:	\$54,410.05	\$55,765.56	\$56,880.00	\$57,736.00	\$856.00	1.50%
	EXPENSES SUB-TOTAL:	\$2,536.02	\$1,582.54	\$2,675.00	\$2,750.00	\$75.00	2.80%
<b>136</b>	<b>PURCHASING &amp; RISK MANAGEMENT SUB-TOTAL:</b>	<b>\$56,946.07</b>	<b>\$57,348.10</b>	<b>\$59,555.00</b>	<b>\$60,486.00</b>	<b>\$931.00</b>	<b>1.56%</b>
137	ASSESSING						
	PERSONNEL SUB-TOTAL:	\$196,616.26	\$215,729.61	\$199,569.00	\$203,964.00	\$4,395.00	2.20%
	EXPENSES SUB-TOTAL:	\$38,326.67	\$34,757.32	\$36,885.00	\$37,135.00	\$250.00	0.68%
<b>137</b>	<b>ASSESSING SUB-TOTAL:</b>	<b>\$234,942.93</b>	<b>\$250,486.93</b>	<b>\$236,454.00</b>	<b>\$241,099.00</b>	<b>\$4,645.00</b>	<b>1.96%</b>
138	TREASURER/COLLECTOR						
	PERSONNEL SUB-TOTAL:	\$192,222.98	\$196,944.59	\$203,463.00	\$207,194.00	\$3,731.00	1.83%
	EXPENSES SUB-TOTAL:	\$13,062.65	\$15,793.97	\$13,520.00	\$13,520.00	\$0.00	0.00%
<b>138</b>	<b>TREASURER/COLLECTOR SUB-TOTAL:</b>	<b>\$205,285.63</b>	<b>\$212,738.56</b>	<b>\$216,983.00</b>	<b>\$220,714.00</b>	<b>\$3,731.00</b>	<b>1.72%</b>
154	INFORMATION TECHNOLOGY						
	PERSONNEL SUB-TOTAL:	\$112,421.21	\$130,390.28	\$119,432.00	\$136,484.00	\$17,052.00	14.28%
	EXPENSES SUB-TOTAL:	\$105,108.84	\$115,332.42	\$103,778.00	\$115,287.00	\$11,509.00	11.09%
<b>154</b>	<b>INFORMATION TECHNOLOGY SUB-TOTAL:</b>	<b>\$217,530.05</b>	<b>\$245,722.70</b>	<b>\$223,210.00</b>	<b>\$251,771.00</b>	<b>\$28,561.00</b>	<b>12.80%</b>
161	TOWN CLERK						
	PERSONNEL SUB-TOTAL:	\$130,601.95	\$126,708.82	\$132,271.00	\$136,630.00	\$4,359.00	3.30%
	EXPENSES SUB-TOTAL:	\$8,114.28	\$12,069.60	\$17,464.00	\$17,464.00	\$0.00	0.00%
<b>161</b>	<b>TOWN CLERK SUB-TOTAL:</b>	<b>\$138,716.23</b>	<b>\$138,778.42</b>	<b>\$149,735.00</b>	<b>\$154,094.00</b>	<b>\$4,359.00</b>	<b>2.91%</b>
162	ELECTIONS AND REGISTRATIONS						
	PERSONNEL SUB-TOTAL:	\$45,088.83	\$15,384.67	\$51,591.00	\$51,591.00	\$0.00	0.00%
	EXPENSES SUB-TOTAL:	\$13,536.52	\$15,622.65	\$19,198.00	\$20,498.00	\$1,300.00	6.77%
<b>162</b>	<b>ELECTIONS AND REGISTRATIONS SUB-TOTAL:</b>	<b>\$58,625.35</b>	<b>\$31,007.32</b>	<b>\$70,789.00</b>	<b>\$72,089.00</b>	<b>\$1,300.00</b>	<b>1.84%</b>
<b>TOTAL GENERAL GOVERNMENT AND FINANCE</b>		<b>\$1,676,074</b>	<b>\$1,833,120</b>	<b>\$1,706,696</b>	<b>\$1,761,548</b>	<b>\$54,852</b>	<b>3.21%</b>

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>							
171	PLANNING						
	PERSONNEL SUB-TOTAL:	\$181,989	\$185,923	\$195,649	\$192,984.00	-\$2,665	-1.36%
	EXPENSES SUB-TOTAL:	\$30,376	\$10,427	\$12,450	\$12,450.00	\$0	0.00%
<b>171</b>	<b>PLANNING SUB-TOTAL:</b>	<b>\$212,365</b>	<b>\$196,350</b>	<b>\$208,099</b>	<b>\$205,434.00</b>	<b>-\$2,665</b>	<b>-1.28%</b>
173	CONSERVATION						
	PERSONNEL SUB-TOTAL:	\$96,399	\$94,178	\$98,894	\$101,793.45	\$2,899	2.93%
	EXPENSES SUB-TOTAL:	\$3,489	\$2,255	\$2,720	\$2,719.00	-\$1	-0.04%
<b>173</b>	<b>CONSERVATION SUB-TOTAL:</b>	<b>\$99,888</b>	<b>\$96,433</b>	<b>\$101,614</b>	<b>\$104,512.45</b>	<b>\$2,898</b>	<b>2.85%</b>
174	ZONING BOARD OF APPEALS						
	PERSONNEL SUB-TOTAL:	\$27,276	\$27,859	\$28,416	\$28,844.00	\$428	1.51%
	EXPENSES SUB-TOTAL:	\$2,427	\$1,353	\$2,300	\$2,450.00	\$150	6.52%
<b>174</b>	<b>ZONING BOARD OF APPEALS SUB-TOTAL:</b>	<b>\$29,702</b>	<b>\$29,212</b>	<b>\$30,716</b>	<b>\$31,294.00</b>	<b>\$578</b>	<b>1.88%</b>
175	HISTORICAL COMMISSION						
	PERSONNEL SUB-TOTAL:	\$0	\$0	\$0	\$975.00	\$975	0.00%
	EXPENSES SUB-TOTAL:	\$0	\$2,444	\$2,400	\$2,800.00	\$400	16.67%
<b>175</b>	<b>HISTORICAL COMMISSION SUB-TOTAL:</b>	<b>\$0</b>	<b>\$2,444</b>	<b>\$2,400</b>	<b>\$3,775.00</b>	<b>\$1,375</b>	<b>57.29%</b>
251	CODE ENFORCEMENT - BUILDING INSPECTOR						
	PERSONNEL SUB-TOTAL:	\$186,029	\$177,144	\$208,389	\$215,878.56	\$7,490	3.59%
	EXPENSES SUB-TOTAL:	\$6,245	\$11,089	\$9,770	\$9,770.00	\$0	0.00%
<b>251</b>	<b>CODE ENFORCEMENT SUB-TOTAL:</b>	<b>\$192,274</b>	<b>\$188,233</b>	<b>\$218,159</b>	<b>\$225,648.56</b>	<b>\$7,490</b>	<b>3.43%</b>
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT</b>		<b>\$534,229</b>	<b>\$512,672</b>	<b>\$560,988</b>	<b>\$570,664</b>	<b>\$9,676</b>	<b>1.72%</b>

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>PUBLIC SAFETY</b>							
210	POLICE						
	PERSONNEL SUB-TOTAL:	\$2,413,421	\$2,468,744	\$2,523,411	\$2,544,398	\$20,987	0.83%
	EXPENSES SUB-TOTAL:	\$91,118	\$98,123	\$118,900	\$142,550	\$23,650	19.89%
	CAPITAL SUB-TOTAL:	\$74,000	\$77,653	\$80,000	\$80,000	\$0	0.00%
<b>210</b>	<b>POLICE SUB-TOTAL:</b>	<b>\$2,578,539</b>	<b>\$2,644,520</b>	<b>\$2,722,311</b>	<b>\$2,766,948</b>	<b>\$44,637</b>	<b>1.64%</b>
220	FIRE						
	PERSONNEL SUB-TOTAL:	\$1,449,854	\$1,716,664	\$1,877,146	\$1,815,313	-\$61,833	-3.29%
	EXPENSES SUB-TOTAL:	\$174,267	\$122,984	\$108,404	\$113,465	\$5,061	4.67%
	CAPITAL SUB-TOTAL:	\$3,220	\$3,900	\$0	\$0	\$0	0.00%
<b>220</b>	<b>FIRE SUB-TOTAL:</b>	<b>\$1,627,341</b>	<b>\$1,843,547</b>	<b>\$1,985,550</b>	<b>\$1,928,778</b>	<b>-\$56,772</b>	<b>-2.86%</b>
233	EMERGENCY MANAGEMENT						
	PERSONNEL SUB-TOTAL:	\$7,500	\$7,500	\$7,500	\$9,500	\$2,000	26.67%
	EXPENSES SUB-TOTAL:	\$8,932	\$11,639	\$11,410	\$15,910	\$4,500	39.44%
	CAPITAL SUB-TOTAL:	\$0	\$0	\$4,875	\$0	-\$4,875	0.00%
<b>233</b>	<b>EMERGENCY MANAGEMENT SUB-TOTAL:</b>	<b>\$16,432</b>	<b>\$19,139</b>	<b>\$23,785</b>	<b>\$25,410</b>	<b>\$1,625</b>	<b>27.33%</b>
292	ANIMAL CONTROL						
	PERSONNEL SUB-TOTAL:	\$57,064	\$52,996	\$60,613	\$64,520	\$3,907	6.45%
	EXPENSES SUB-TOTAL:	\$3,343	\$1,639	\$3,120	\$3,220	\$100	3.21%
<b>292</b>	<b>ANIMAL CONTROL SUB-TOTAL:</b>	<b>\$60,407</b>	<b>\$54,635</b>	<b>\$63,733</b>	<b>\$67,740</b>	<b>\$4,007</b>	<b>6.29%</b>
295	HARBORMASTER (Funded by Waterways)						
	PERSONNEL SUB-TOTAL:	\$51,447	\$59,581	\$85,125	\$78,282	-\$6,843	-8.04%
	EXPENSES SUB-TOTAL:	\$17,378	\$31,883	\$27,060	\$23,770	-\$3,290	-12.16%
<b>295</b>	<b>HARBORMASTER SUB-TOTAL:</b>	<b>\$68,825</b>	<b>\$91,463</b>	<b>\$112,185</b>	<b>\$102,052</b>	<b>-\$10,133</b>	<b>-9.03%</b>
296	SHELLFISH						
	PERSONNEL SUB-TOTAL:	\$84,888	\$85,129	\$90,196	\$91,997	\$1,801	2.00%
	EXPENSES SUB-TOTAL:	\$30,737	\$18,683	\$23,255	\$23,605	\$350	1.51%
<b>296</b>	<b>SHELLFISH SUB-TOTAL:</b>	<b>\$115,625</b>	<b>\$103,812</b>	<b>\$113,451</b>	<b>\$115,602</b>	<b>\$2,151</b>	<b>1.90%</b>
297	CIVILIAN DISPATCH						
	PERSONNEL SUB-TOTAL:	\$336,052	\$355,705	\$353,761	\$363,658	\$9,897	2.80%
	EXPENSES SUB-TOTAL:	\$1,961	\$940	\$2,355	\$2,355	\$0	0.00%
<b>297</b>	<b>CIVILIAN DISPATCH SUB-TOTAL:</b>	<b>\$338,012</b>	<b>\$356,646</b>	<b>\$356,116</b>	<b>\$366,013</b>	<b>\$9,897</b>	<b>2.78%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$4,805,181</b>	<b>\$5,113,763</b>	<b>\$5,377,131</b>	<b>\$5,372,544</b>	<b>-\$4,587</b>	<b>-0.09%</b>

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>PUBLIC WORKS</b>							
421	PUBLIC WORKS						
	PERSONNEL SUB-TOTAL:	\$167,232	\$175,479	\$173,072	\$176,357	\$3,285	1.90%
	EXPENSES SUB-TOTAL:	\$4,307	\$7,170	\$5,160	\$5,300	\$140	2.71%
<b>421</b>	<b>PUBLIC WORKS SUB-TOTAL:</b>	<b>\$171,539</b>	<b>\$182,649</b>	<b>\$178,232</b>	<b>\$181,657</b>	<b>\$3,425</b>	<b>1.92%</b>
422	EQUIPMENT MAINTENANCE						
	PERSONNEL SUB-TOTAL:	\$63,673	\$64,665	\$67,726	\$69,249	\$1,523	2.25%
	EXPENSES SUB-TOTAL:	\$102,108	\$129,623	\$152,979	\$160,839	\$7,860	5.14%
<b>422</b>	<b>EQUIPMENT MAINTENANCE SUB-TOTAL:</b>	<b>\$165,781</b>	<b>\$194,288</b>	<b>\$220,705</b>	<b>\$230,088</b>	<b>\$9,383</b>	<b>4.25%</b>
423	SNOW & ICE						
	PERSONNEL SUB-TOTAL:	\$82,761	\$84,366	\$100,000	\$100,000	\$0	0.00%
	EXPENSES SUB-TOTAL:	\$413,852	\$388,350	\$382,564	\$382,564	\$0	0.00%
<b>423</b>	<b>SNOW &amp; ICE SUB-TOTAL:</b>	<b>\$496,613</b>	<b>\$472,716</b>	<b>\$482,564</b>	<b>\$482,564</b>	<b>\$0</b>	<b>0.00%</b>
424	HIGHWAY						
	PERSONNEL SUB-TOTAL:	\$479,118	\$508,861	\$533,515	\$549,668	\$16,153	3.03%
	EXPENSES SUB-TOTAL:	\$685,841	\$770,403	\$673,601	\$705,560	\$31,959	4.74%
	CAPITAL SUB-TOTAL:	\$83,550	\$0	\$0	\$0	\$0	0.00%
<b>424</b>	<b>HIGHWAY SUB-TOTAL:</b>	<b>\$1,248,509</b>	<b>\$1,279,264</b>	<b>\$1,207,116</b>	<b>\$1,255,228</b>	<b>\$48,112</b>	<b>3.99%</b>
425	FORESTRY						
	PERSONNEL SUB-TOTAL:	\$84,395	\$129,298	\$140,986	\$145,923	\$4,937	3.50%
	EXPENSES SUB-TOTAL:	\$75,203	\$42,675	\$41,590	\$42,864	\$1,274	3.06%
<b>425</b>	<b>FORESTRY SUB-TOTAL:</b>	<b>\$159,598</b>	<b>\$171,972</b>	<b>\$182,576</b>	<b>\$188,787</b>	<b>\$6,211</b>	<b>3.40%</b>
431	SANITATION (Enterprise Fund in FY19)						
	PERSONNEL SUB-TOTAL:	\$10,580	\$0	\$0	\$33,992	\$33,992	0.00%
	EXPENSES SUB-TOTAL:	\$693,679	\$696,729	\$907,423	\$921,744	\$14,321	1.58%
<b>431</b>	<b>SANITATION SUB-TOTAL:</b>	<b>\$704,259</b>	<b>\$696,729</b>	<b>\$907,423</b>	<b>\$955,736</b>	<b>\$48,313</b>	<b>5.32%</b>
432	SOLID WASTE TRANSFER STA. (Enterprise Fund in FY19)						
	PERSONNEL SUB-TOTAL:	\$14,643	\$18,202	\$0	\$17,000	\$17,000	0.00%
	EXPENSES SUB-TOTAL:	\$16,315	\$20,414	\$0	\$1,120	\$1,120	0.00%
<b>432</b>	<b>SOLID WASTE SUB-TOTAL:</b>	<b>\$30,958</b>	<b>\$38,617</b>	<b>\$0</b>	<b>\$18,120</b>	<b>\$18,120</b>	<b>0.00%</b>
472	FACILITIES MANAGEMENT						
	PERSONNEL SUB-TOTAL:	\$231,457	\$247,206	\$270,439	\$269,791	-\$648	-0.24%
	EXPENSES SUB-TOTAL:	\$568,379	\$549,799	\$538,912	\$577,757	\$38,845	7.21%
<b>472</b>	<b>FACILITIES MANAGEMENT SUB-TOTAL:</b>	<b>\$799,835</b>	<b>\$797,006</b>	<b>\$809,351</b>	<b>\$847,548</b>	<b>\$38,197</b>	<b>4.72%</b>
491	CEMETERIES AND PARKS						
	PERSONNEL SUB-TOTAL:	\$362,648	\$391,186	\$405,229	\$423,225	\$17,996	4.44%
	EXPENSES SUB-TOTAL:	\$57,897	\$84,134	\$78,635	\$104,180	\$25,545	32.49%
<b>491</b>	<b>CEMETERIES AND PARKS SUB-TOTAL:</b>	<b>\$420,546</b>	<b>\$475,319</b>	<b>\$483,864</b>	<b>\$527,405</b>	<b>\$43,541</b>	<b>9.00%</b>
<b>TOTAL PUBLIC WORKS</b>		<b>\$4,197,639</b>	<b>\$4,308,560</b>	<b>\$4,471,831</b>	<b>\$4,687,133</b>	<b>\$215,302</b>	<b>4.81%</b>

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>COMMUNITY &amp; CULTURAL</b>							
512	PUBLIC HEALTH						
	PERSONNEL SUB-TOTAL:	\$148,427	\$154,137	\$156,198	\$172,588	\$16,390	10.49%
	EXPENSES SUB-TOTAL:	\$32,878	\$35,003	\$36,967	\$24,758	-\$12,209	-33.03%
<b>512</b>	<b>PUBLIC HEALTH SUB-TOTAL:</b>	<b>\$181,304</b>	<b>\$189,140</b>	<b>\$193,165</b>	<b>\$197,346</b>	<b>\$4,181</b>	<b>2.16%</b>
541	COA / ADULT SERVICES						
	PERSONNEL SUB-TOTAL:	\$149,382	\$153,898	\$159,179	\$183,941	\$24,762	15.56%
	EXPENSES SUB-TOTAL:	\$2,964	\$3,007	\$3,077	\$3,077	\$0	0.00%
<b>541</b>	<b>COA / ADULT SERVICES SUB-TOTAL:</b>	<b>\$152,346</b>	<b>\$156,905</b>	<b>\$162,256</b>	<b>\$187,018</b>	<b>\$24,762</b>	<b>15.26%</b>
543	VETERANS						
	EXPENSES SUB-TOTAL:	\$288,192	\$243,514	\$300,000	\$275,000	-\$25,000	-8.33%
<b>543</b>	<b>VETERANS SUB-TOTAL:</b>	<b>\$288,192</b>	<b>\$243,514</b>	<b>\$300,000</b>	<b>\$275,000</b>	<b>-\$25,000</b>	<b>-8.33%</b>
610	LIBRARY						
	PERSONNEL SUB-TOTAL:	\$530,065	\$548,324	\$575,510	\$621,033	\$45,523	7.91%
	EXPENSES SUB-TOTAL:	\$135,822	\$140,317	\$141,359	\$138,182	-\$3,177	-2.25%
<b>610</b>	<b>LIBRARY SUB-TOTAL:</b>	<b>\$665,887</b>	<b>\$688,640</b>	<b>\$716,869</b>	<b>\$759,215</b>	<b>\$42,346</b>	<b>5.91%</b>
620	RECREATION & CULTURE						
	PERSONNEL SUB-TOTAL:	\$64,801	\$65,623	\$67,827	\$69,743	\$1,916	2.82%
	EXPENSES SUB-TOTAL:	\$36,915	\$38,314	\$37,750	\$37,750	\$0	0.00%
<b>620</b>	<b>RECREATION &amp; CULTURE SUB-TOTAL:</b>	<b>\$101,715</b>	<b>\$103,937</b>	<b>\$105,577</b>	<b>\$107,493</b>	<b>\$1,916</b>	<b>1.81%</b>
<b>TOTAL COMMUNITY &amp; CULTURAL</b>		<b>\$1,389,445</b>	<b>\$1,382,136</b>	<b>\$1,477,867</b>	<b>\$1,526,072</b>	<b>\$48,205</b>	<b>3.26%</b>

**Town of Ipswich**

Town Manager Recommended Budget

FY20 Operating Budget

Account Number	Account Description	FY2017 Expended	FY2018 Expended	FY2019 Budget	FY2020 Town Mgr	\$ Change	% Change
<b>BENEFITS &amp; OTHER MISCELLANEOUS</b>							
132	RESERVE FUND						
	EXPENSES SUB-TOTAL:	\$0	\$0	\$45,000	\$45,000	\$0	0.00%
<b>132</b>	<b>RESERVE FUND SUB-TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>0.00%</b>
191	MISCELLANEOUS FINANCE						
	PERSONNEL SUB-TOTAL:	\$0	\$0	\$0	\$0	\$0	0.00%
	EXPENSES SUB-TOTAL:	\$3,022,709	\$3,158,691	\$3,471,496	\$3,719,024	\$247,528	7.13%
<b>191</b>	<b>MISCELLANEOUS FINANCE SUB-TOTAL:</b>	<b>\$3,022,709</b>	<b>\$3,158,691</b>	<b>\$3,471,496</b>	<b>\$3,719,024</b>	<b>\$247,528</b>	<b>7.13%</b>
192	MISCELLANEOUS FINANCE INSURANCE						
	PERSONNEL SUB-TOTAL:	\$0	\$0	\$0	\$0	\$0	0.00%
	EXPENSES SUB-TOTAL:	\$286,694	\$285,623	\$382,223	\$441,100	\$58,877	15.40%
<b>192</b>	<b>MISCELLANEOUS FINANCE INSURANCE SUB-TOTAL:</b>	<b>\$286,694</b>	<b>\$285,623</b>	<b>\$382,223</b>	<b>\$441,100</b>	<b>\$58,877</b>	<b>15.40%</b>
193	MISCELLANEOUS FINANCE MISC EXPENSE						
	PERSONNEL SUB-TOTAL:	\$0	\$0	\$125,790	\$142,919	\$17,129	13.62%
	EXPENSES SUB-TOTAL:	\$128,516	\$130,273	\$116,729	\$121,579	\$4,850	4.15%
<b>193</b>	<b>MISCELLANEOUS FINANCE MISC EXPENSE SUB-TOTAL:</b>	<b>\$128,516</b>	<b>\$130,273</b>	<b>\$242,519</b>	<b>\$264,498</b>	<b>\$21,979</b>	<b>9.06%</b>
700	DEBT SERVICE						
	EXPENSES SUB-TOTAL:	\$1,070,212	\$1,056,812	\$1,334,079	\$1,280,739	-\$53,340	-4.00%
<b>700</b>	<b>DEBT SERVICE SUB-TOTAL:</b>	<b>\$1,070,212</b>	<b>\$1,056,812</b>	<b>\$1,334,079</b>	<b>\$1,280,739</b>	<b>-\$53,340</b>	<b>-4.00%</b>
<b>TOTAL BENEFITS &amp; OTHER MISCELLANEOUS</b>		<b>\$4,508,132</b>	<b>\$4,631,399</b>	<b>\$5,475,317</b>	<b>\$5,750,361</b>	<b>\$275,044</b>	<b>5.02%</b>

## Proposed FY2020 School Operating Budget

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION							
SCHOOL / DESCRIPTION	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET	FY2019 BUDGET	FY2020 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
<b>BUILDING &amp; GROUNDS OPERATIONS</b>							
DOYON SCHOOL	\$229,568	\$273,607	\$242,889	\$224,364	\$229,088	\$4,724	2.1%
WINTHROP SCHOOL	\$255,642	\$258,707	\$258,476	\$292,707	\$300,243	\$7,536	2.6%
MIDDLE-HIGH SCHOOL	\$592,426	\$796,700	\$907,077	\$932,595	\$1,026,066	\$93,471	10.0%
CENTRAL OFFICE	\$151,220	\$165,587	\$159,502	\$320,335	\$330,646	\$10,311	3.2%
<b>BLDG &amp; GROUNDS APPROP. BUDGET</b>	<b>\$1,228,856</b>	<b>\$1,494,601</b>	<b>\$1,567,944</b>	<b>\$1,770,001</b>	<b>\$1,886,043</b>	<b>\$116,042</b>	<b>6.6%</b>
<b>DISTRICTWIDE/CENTRAL OFFICE – Total Enrollment as of 01/01/19 is 1761</b>							
UNDISTRIBUTED							
DISTRICTWIDE & PROF. DEVEL.	\$494,240	\$498,236	\$322,979	\$495,543	\$564,652	\$69,109	13.9%
BIRTH TO THREE PROGRAM	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
CURRICULUM DEVELOPMENT	\$110,000	\$126,190	\$219,233	\$228,411	\$225,828	(\$2,583)	-1.1%
MUSIC	\$22,655	\$23,755	\$26,158	\$25,965	\$25,965	\$0	0.0%
INTEGRATED TECHNOLOGY	\$439,080	\$630,828	\$598,499	\$558,679	\$879,739	\$321,060	57.5%
HEALTH SERVICES	\$4,384	\$4,384	\$4,350	\$4,350	\$4,350	\$0	0.0%
SPED	\$832,211	\$857,600	\$769,980	\$842,796	\$801,741	(\$41,055)	-4.9%
ENGLISH AS SECOND LANGUAGE	\$164,432	\$176,087	\$190,618	\$208,641	\$225,766	\$17,125	8.2%
SCHOOL COMMITTEE	\$11,800	\$11,900	\$11,900	\$18,500	\$16,300	(\$2,200)	-11.9%
SUPERINTENDENT	\$392,307	\$315,122	\$351,385	\$336,249	\$357,266	\$21,017	6.3%
FINANCE & PERSONNEL	\$403,875	\$402,060	\$456,142	\$468,420	\$410,977	(\$57,443)	-12.3%
FIXED COSTS	\$3,988,875	\$4,193,502	\$4,484,914	\$4,624,774	\$5,051,953	\$427,179	9.2%
CAPITAL PROJECTS/BONDS (inside budget)	\$2,792,907	\$2,885,608	\$2,874,543	\$2,955,498	\$3,020,319	\$64,821	2.2%
TRANSPORTATION	\$407,825	\$413,254	\$377,639	\$426,736	\$421,625	(\$5,111)	-1.2%
PERFORMING ARTS CENTER	--	--	--	\$31,000	\$31,000	\$0	0.0%
TRANSFER TO SCHOOL STABILIZATION FUND	\$604,210	\$337,442	\$127,356	\$0	\$0	\$0	0.0%
<b>CNTRL OFF/DISTRICTWIDE APPROP. BUDGET</b>	<b>\$10,718,801</b>	<b>\$10,925,968</b>	<b>\$10,865,696</b>	<b>\$11,275,562</b>	<b>\$12,087,481</b>	<b>\$811,919</b>	<b>7.2%</b>
<b>TOTAL SCHOOL OPERATING BUDGET</b>	<b>\$29,520,582</b>	<b>\$30,524,613</b>	<b>\$31,360,511</b>	<b>\$32,348,615</b>	<b>\$33,575,401</b>	<b>\$1,226,786</b>	<b>3.8%</b>
Separate Vote for HS-MS Debt	(\$2,534,775)	(\$2,534,900)	(\$2,534,650)	(\$2,533,775)	(\$2,534,700)		
<b>TOTAL SCHOOL BUDGET</b>	<b>\$26,985,807</b>	<b>\$27,989,713</b>	<b>\$28,825,861</b>	<b>\$29,814,840</b>	<b>\$31,040,701</b>	<b>\$1,226,786</b>	<b>4.1%</b>
<b>Annual Change %</b>	15.2%	3.7%	3.0%	3.4%	4.1%		

<b>PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION</b>							
<b>SCHOOL / DESCRIPTION</b>	<b>FY2016 BUDGET</b>	<b>FY2017 BUDGET</b>	<b>FY2018 BUDGET</b>	<b>FY2019 BUDGET</b>	<b>FY2020 BUDGET REQUEST</b>	<b>DOLLAR Inc/(Dec)</b>	<b>% Inc (Dec)</b>
<b>IPSWICH HIGH SCHOOL -- Enrollment as of 01/01/19 is 565</b>							
UNDISTRIBUTED	\$84,650	\$73,150	\$100,650	\$135,825	\$142,025	\$6,200	4.6%
ENGLISH/LANGUAGE ARTS	\$562,035	\$587,575	\$600,630	\$621,138	\$644,871	\$23,733	3.8%
MATH	\$553,188	\$597,440	\$567,197	\$542,574	\$561,075	\$18,501	3.4%
SCIENCE	\$444,834	\$459,212	\$434,337	\$468,873	\$489,420	\$20,547	4.4%
SOCIAL STUDIES	\$483,296	\$501,465	\$464,110	\$475,811	\$459,496	(\$16,315)	-3.4%
WORLD LANGUAGE	\$288,790	\$296,273	\$312,968	\$332,782	\$354,199	\$21,417	6.4%
ART	\$139,380	\$147,431	\$153,059	\$156,969	\$157,238	\$269	0.2%
MUSIC	\$156,775	\$173,410	\$171,068	\$184,313	\$191,071	\$6,758	3.7%
PHYS.ED./HEALTH INSTRUCTION	\$194,835	\$215,264	\$214,478	\$230,181	\$239,514	\$9,333	4.1%
TECH INSTRUCTION	\$183,088	\$167,139	\$173,691	\$114,202	\$117,628	\$3,426	3.0%
LIBRARY AV	\$43,117	\$46,134	\$50,921	\$66,193	\$63,396	(\$2,797)	-4.2%
HEALTH SERVICES	\$45,018	\$41,574	\$44,259	\$47,070	\$53,905	\$6,835	14.5%
GUIDANCE	\$339,483	\$399,849	\$412,708	\$447,502	\$470,013	\$22,511	5.0%
CO-CURRICULAR ACTIVITIES	\$21,776	\$22,197	\$27,508	\$27,508	\$27,508	\$0	0.0%
DRAMA	\$31,300	\$32,078	\$36,778	\$43,545	\$51,189	\$7,644	17.6%
SPED/SUMMER SPED/ESL	\$2,189,794	\$1,954,498	\$2,317,913	\$2,166,437	\$2,055,844	(\$110,593)	-5.1%
PRINCIPALS OFFICE	\$356,996	\$374,646	\$386,798	\$392,590	\$363,889	(\$28,701)	-7.3%
FIELD TRIPS			\$0	\$3,000	\$0	(\$3,000)	-100.0%
ATHLETIC	\$287,368	\$299,491	\$319,186	\$319,959	\$361,390	\$41,431	12.9%
<b>HIGH SCHOOL APPROPRIATED BUDGET</b>	<b>\$6,405,723</b>	<b>\$6,388,826</b>	<b>\$6,788,259</b>	<b>\$6,776,472</b>	<b>\$6,803,671</b>	<b>\$27,199</b>	<b>0.4%</b>

<b>PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION</b>							
	<b>FY2016 BUDGET</b>	<b>FY2017 BUDGET</b>	<b>FY2018 BUDGET</b>	<b>FY2019 BUDGET</b>	<b>FY2020 BUDGET REQUEST</b>	<b>DOLLAR Inc/(Dec)</b>	<b>% Inc (Dec)</b>
<b>IPSWICH MIDDLE SCHOOL – Enrollment as of 01/01/19 is 414</b>							
UNDISTRIBUTED	\$79,805	\$85,027	\$75,201	\$70,800	\$74,400	\$3,600	5.1%
ENGLISH/LANGUAGE ARTS	\$408,350	\$440,368	\$466,767	\$416,388	\$428,884	\$12,496	3.0%
MATH	\$441,642	\$470,703	\$484,240	\$498,626	\$513,547	\$14,921	3.0%
SCIENCE	\$483,897	\$479,324	\$460,610	\$473,203	\$486,505	\$13,302	2.8%
SOCIAL STUDIES	\$347,022	\$412,159	\$428,869	\$405,340	\$419,846	\$14,506	3.6%
WORLD LANGUAGE	\$164,859	\$115,033	\$121,661	\$126,666	\$137,631	\$10,965	8.7%
ART	\$88,209	\$89,203	\$91,239	\$95,025	\$97,746	\$2,721	2.9%
MUSIC	\$137,265	\$139,001	\$144,940	\$152,490	\$162,196	\$9,706	6.4%
PHYS.ED./HEALTH INSTRUCTION	\$168,051	\$171,107	\$170,506	\$177,940	\$145,044	(\$32,896)	-18.5%
TECH INSTRUCTION	\$152,209	\$96,222	\$98,308	\$94,525	\$97,246	\$2,721	2.9%
HEALTH & WELLNESS	\$68,131	\$52,078	\$46,415	\$49,067	\$51,932	\$2,865	5.8%
LIBRARY AV	\$36,991	\$40,508	\$45,295	\$46,926	\$47,164	\$238	0.5%
HEALTH SERVICES	\$46,207	\$42,763	\$45,978	\$48,790	\$78,442	\$29,652	60.8%
GUIDANCE	\$127,215	\$129,255	\$134,782	\$142,728	\$144,456	\$1,728	1.2%
UNDISTRIBUTED ATHLETICS	\$7,300	\$7,300	\$7,300	\$7,300	\$0	(\$7,300)	-100.0%
CO-CURRICULAR ACTIVITES/DRAMA	\$14,000	\$16,000	\$16,000	\$24,000	\$28,000	\$4,000	16.7%
SPED/SUMMER SPED/ESL	\$1,262,226	\$1,324,215	\$1,424,660	\$1,459,772	\$1,615,850	\$156,078	10.7%
PRINCIPALS OFC	\$315,511	\$345,495	\$368,670	\$373,944	\$357,620	(\$16,324)	-4.4%
<b>MIDDLE SCHOOL APPROPRIATED BUDGET</b>	<b>\$4,348,890</b>	<b>\$4,455,761</b>	<b>\$4,631,441</b>	<b>\$4,663,530</b>	<b>\$4,886,509</b>	<b>\$222,979</b>	<b>4.8%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION							
SCHOOL / DESCRIPTION	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET	FY2019 BUDGET	FY2020 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
<b>DOYON ELEMENTARY SCHOOL -- Enrollment as of 01/01/19 is 406</b>							
UNDISTRIBUTED	\$1,253,335	\$1,264,963	\$1,253,325	\$1,329,612	\$1,367,085	\$37,473	2.8%
SPED PRESCHOOL	\$121,887	\$120,132	\$122,414	\$116,048	\$0	(\$116,048)	-100.0%
KINDERGARTEN	\$199,085	\$207,256	\$223,065	\$256,076	\$265,774	\$9,698	3.8%
SUMMER PROGRAMMING	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
ENGLISH/LANGUAGE ARTS	\$7,400	\$7,400	\$7,400	\$7,400	\$7,400	\$0	0.0%
READING	\$89,786	\$106,846	\$109,351	\$113,290	\$115,260	\$1,970	1.7%
MATH	\$69,800	\$99,040	\$101,677	\$102,936	\$105,171	\$2,235	2.2%
SCIENCE	\$1,800	\$11,800	\$6,800	\$3,800	\$3,800	\$0	0.0%
SOCIAL STUDIES	\$1,000	\$1,000	\$1,000	\$500	\$500	\$0	0.0%
ART	\$66,059	\$70,951	\$72,617	\$80,809	\$83,722	\$2,913	3.6%
MUSIC	\$123,861	\$130,900	\$135,537	\$150,530	\$152,650	\$2,120	1.4%
PHYS.ED./HEALTH INSTRUCTION	\$86,454	\$84,339	\$87,773	\$99,900	\$107,667	\$7,767	7.8%
LIBRARY/ AV	\$72,060	\$66,743	\$71,303	\$72,843	\$76,848	\$4,005	5.5%
HEALTH SERVICES	\$65,498	\$67,378	\$68,981	\$57,446	\$61,982	\$4,536	7.9%
GUIDANCE	\$67,931	\$74,866	\$77,467	\$79,781	\$81,751	\$1,970	2.5%
CO-CURRICULAR ACTIVITIES	\$2,500	\$3,100	\$3,100	\$4,400	\$4,400	\$0	0.0%
SPED/SPED SUMMER/ESL	\$923,104	\$1,006,186	\$1,171,510	\$1,236,081	\$1,262,668	\$26,587	2.2%
PRINCIPAL'S OFFICE	\$213,836	\$226,936	\$231,645	\$234,162	\$234,615	\$453	0.2%
LUNCH AIDES	\$17,468	\$18,665	\$17,878	\$21,428	\$19,327	(\$2,101)	-9.8%
<b>DOYON APPROPRIATED BUDGET</b>	<b>\$3,382,864</b>	<b>\$3,573,501</b>	<b>\$3,767,843</b>	<b>\$3,972,042</b>	<b>\$3,955,620</b>	<b>-\$16,422</b>	<b>-0.4%</b>



# Town Meeting Warrant Articles & Recommendations

Town of Ipswich  
Annual Town Meeting  
Tuesday - May 14, 2019 - 7:00 PM  
**WARRANT**

ESSEX, ss

To the Constable of the Town of Ipswich in said County:

## GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of the Town of Ipswich qualified to vote in Town affairs to meet in the IPSWICH MIDDLE SCHOOL/HIGH SCHOOL, 134 High Street in said Ipswich, on TUESDAY, THE FOURTEENTH DAY OF MAY, 2019, at 7:00 o'clock in the evening, then and there to act on the following articles, viz:

## ARTICLE 1 – Consent Calendar

Requested By: Select Board

To see if the Town will vote:

- (1) To fix the annual salary and compensation of all elected Town Officers as follows: Town Moderator: \$250.00; Select Board: member \$750.00; Chairperson \$1,000.00; School Committee: member \$ 200.00;
- (2) To transfer the sum of \$325,000 as a payment-in-lieu of taxes from the Electric Light Department;
- (3) To hear reports from the Commuter Rail Committee, the Hall-Haskell Committee, and the Open Space & Recreation Committee, and to continue these as standing committees of Town Meeting;
- (4) To see if the Town will amend Section 15-29 of the General Bylaws by adding a new subpart "L." as follows:

**L. Crane Beach Maintenance Fund: funds derived from the sale of Crane Beach parking permits and the Trustees of the Reservation Crane Beach PILOT Agreement, to be expended by the Town Manager (or Select Board) for maintenance and repair of Town-owned or operated parking and pedestrian facilities at Crane Beach in Fiscal Year 2020 and subsequent years.**

And to establish the following expenditure limitations for the revolving funds authorized in § 15-29 of the Town Bylaws for FY2020:

- a. Town Wharf Revolving Fund: \$12,000;
  - b. Beautification Fund: \$5,000;
  - c. Public Health Fund: \$5,000;
  - d. Sanitary Housing Fund: \$7,000;
  - e. Food Inspectional Services Fund: \$25,000;
  - f. Council on Aging Fund: \$100,000;
  - g. Historical Commission Fund: \$5,000;
  - h. Town Hall Custodial Services Fund: \$20,000;
  - i. Shellfish Enhancement Fund: \$15,000;
  - j. Electric Vehicle Charging Fund: \$1,000;
  - k. Health Reimbursement Fund: \$85,000; and
  - l. Crane Beach Maintenance Fund: \$5,000.
- (5) To authorize the payment of any unpaid bills from prior years, if necessary;
  - (6) To amend the Town's action taken under Article 3 of the May 8, 2018 Annual Town Meeting (FY 2019 Municipal Operating Budget) by transferring from available funds, if necessary; and
  - (7) To appropriate a sum of \$440,336, or a greater or lesser sum, from the state for highway improvements under the authority of M.G.L. Chapter 90, or any such applicable laws, and to authorize the Board of Selectmen, if necessary, to apply for, accept and borrow in anticipation of state aid for such projects.

*Quantum of Vote: Simple majority (4/5ths majority if unpaid bills are included)*

*Select Board Recommendation: 5-0*

*School Committee Recommendation: No Vote*

*Finance Committee Recommendation: 8-0*

The Finance Committee unanimously supports this year’s Consent calendar with the removal of subpart “L” creation of the *Crane Beach Maintenance Fund*. It is our believe that the creation of a revolving fund for typical maintenance or capital needs unnecessarily balkanizes revenue within the operating budget and should be planned for, and budgeted within, our existing structure.

**Fiscal Impact:** This article has no fiscal impact as it speaks to movement and classification of monies within the budget.

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**ARTICLE 2 – Finance Committee Election**

Requested By: Select Board

To see if the Town will vote to appoint one [1] member of the Finance Committee for three [3] years, or to take any action relative thereto.

*Quantum of Vote: Simple majority*  
*Select Board Recommendation: RATM*  
*School Committee Recommendation: No Vote*  
*Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the re-election of Walter Hartford for another three-year term on the Ipswich Finance Committee. Walter has been a valuable and committee member over the last three years and we welcome the opportunity to continue working with him.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 3 - FY 2020 Municipal Budget**

Requested By: Select Board

To see if the Town will vote to hear and act upon the reports of the Select Board and Finance Committee relative to the Fiscal 2020 municipal budget, and to raise, appropriate, transfer money from available funds, and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year’s operations, including the compensation of elected Town officers, and to authorize the Town to enter into lease-purchase contracts for equipment having a term of five years or less; or to take any other action relative thereto.

*Summary: An annual operating budget must be adopted and funded for Fiscal Year 2020 which begins July 1, 2019. A budget was adopted by the Select Board and submitted to the Finance Committee as required under the Town Charter and general by-laws. Detailed budget information is available on the town website <http://www.ipswichma.gov/632/Budget-Information>.*

*Quantum of Vote: Simple majority*  
*Select Board Recommendation: 5-0*  
*School Committee Recommendation: 5-0*  
*Finance Committee Recommendation: 7-0*

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The Finance Committee unanimously supports the FY 2020 municipal budget adopted by the Ipswich Select Board. The \$598,491 or 3.14% increase is due to increased cost of employee benefits and salaries. There are no other major increases for this fiscal year.

**Fiscal Impact:** This article will increase the average taxpayer’s bill by approximately \$109.

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**ARTICLE 4 – FY 2020 School Budget**

Requested By: School Committee

To see if the Town will vote to hear and act upon the reports of the School Committee and Finance Committee relative to the Fiscal 2020 School Department budget and to raise, appropriate, or transfer money from available funds (including the Education Stabilization Fund), and change the purpose of the unexpended balances of prior appropriations, all to be used for the ensuing year’s operations, including entering into lease-purchase agreements having a term of five years or less for a school bus and/or for other purposes; and to act upon a request to reauthorize existing revolving funds pursuant to state law; or to take any other action relative thereto.

*Quantum of Vote: 2/3rds majority*  
*Select Board Recommendation: 5-0*  
*School Committee Recommendation: 5-0*  
*Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the FY 2020 school budget adopted by the Ipswich School Committee. This appropriation is an increase of \$815,680 or 2.5% of taxpayer funds over the FY 19 budget.

**Fiscal Impact:** This article will increase the average taxpayer's bill approximately \$149.

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**ARTICLE 5 – FY 2020 Whittier Regional High School Budget**

Requested By: Whittier RVTHS Representative

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$455,189, or a greater or lesser sum, to cover the Town's share of the ensuing year's annual operating and debt service expenses of the Whittier Regional Vocational Technical High School; or to take any other action relative thereto.

*Quantum of Vote: Simple majority*  
*Select Board Recommendation: 5-0*  
*School Committee Recommendation: 5-0*  
*Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the diversity of educational opportunities that Whittier Regional High provides to the schoolchildren of Ipswich. The budget numbers are based upon the number of students enrolled from Ipswich at Whittier. The present budget number is based on predicted enrollment and will be adjusted when the actual enrollment number is confirmed in the Fall of 2019.

**Fiscal Impact:** This article will decrease the average tax bill by approximately \$11.00.

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**ARTICLE 6 – FY 2020 Essex County Technical Institute Budget**

Requested By: Select Board

To see if the Town will vote to raise and appropriate or transfer from available funds the sum of \$235,707, or a greater or lesser sum, to cover the Town's share of the ensuing year's annual operating and debt service expenses of the Essex County Technical Institute; or to take any other action relative thereto.

*Quantum of Vote: Simple majority*  
*Select Board Recommendation: 5-0*  
*School Committee Recommendation: 5-0*  
*Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the diversity of educational opportunities that Essex County Technical Institute provides to the schoolchildren of Ipswich. The present budget number is based on predicted enrollment and will be adjusted when the actual enrollment number is confirmed in the fall of 2019.

**Fiscal Impact:** This article will increase the average tax bill by approximately \$17.00.

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**ARTICLE 7 – Transfer of FY 2019 Appropriated Budget Funds to Educational Stabilization Fund**

Requested By: School Committee

To see if the Town will vote to transfer available funds from the FY 2019 school budget to the Educational Stabilization Fund or take any action relative thereto.

*Quantum of Vote: Simple majority*  
*Select Board Recommendation: 5-0*  
*School Committee Recommendation: 5-0*  
*Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports that transfer of FY19 appropriated budget funds to the Educational Stabilization Fund.

**Fiscal Impact:** This article has no additional impact as it speaks to movement and classification of monies within the School Budget.

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**ARTICLE 8 – Transfer FY 2019 Budget Funds to Special Education Reserve Fund**

Requested By: School Committee

To see if the Town will vote to transfer available funds from the FY 2019 school budget to the Special Education Reserve Fund or take any action relative thereto.

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 5-0  
Finance Committee Recommendation: 8-0*

The Finance Committee unanimously supports the transfer of FY19 appropriated budget funds to the Special Education Reserve Fund as a means to accommodate unforeseen special education needs.

**Fiscal Impact:** This article has no additional impact as it speaks to movement and classification of monies within the School Budget.

**ARTICLE 9 – Annual Capital Plan**

Requested By: Select Board and School Committee

To see if the Town will vote to transfer from the Capital Stabilization fund the sum of \$16,500, from Free Cash the sum of \$1,025,000, from Overlay Surplus the sum of \$50,000, from the Fire Pumper Set-Aside fund the sum of \$51,084, from the Waterways Fund – Harbor Capital the sum of \$50,000, and raise and appropriate the sum of \$66,651 for the following purposes, and that any remaining funds be transferred to the Capital Stabilization Fund:

IT:

Computer Replacement \$50,000

SCHOOLS:

Payne Building Repairs & Restoration	\$15,000
SPED Vehicle (Year 2 of 4)	\$12,000
Wind Turbine Gear Box Set-Aside (Year 2 of 7)	\$20,000
Technology: User Equipment	\$150,000
Roof Repairs (Doyon)	\$50,000
Bathroom Upgrades (Winthrop)	\$50,000
Roof Repairs (Winthrop)	\$50,000
MS/HS Upgrade Phone/PA/Clock and Bell System (Year 4 of 5)	\$35,914
Paint Floor – Performing Arts Center	\$15,000
Paint MS/HS Interior & Exterior	\$48,070
High School Classroom Furniture Replacement	\$45,980
Middle School Classroom Furniture Replacement	\$45,980

BUILDINGS:

Fire Alarm Panel Replacement (Town Hall)	\$36,000
Replacement of Single Pane Windows (Library-Year 1 of 2)	\$60,000

EQUIPMENT:

Sidewalk Machine	\$21,411
PW-46 Ford Dump Truck (Year 5 of 5)	\$35,108
PW-45 F650 Dump (Year 4 of 5)	\$29,270
PW-56 Bucket Truck (Year 3 of 5)	\$43,500
60” Zero Turn Mower	\$15,000
FY25 E1 Truck Replacement Matching Funds	\$25,000
E-4 Class A Pumper Truck (Year 3 of 5)	\$95,501
E-2 1992 Replacement Pumper (Year 3 of 5)	\$95,501
Radio Infrastructure (E440 Mhz Digital Repeater)	\$75,000
Police Computer Server Replacement	\$10,000
Administrative Vehicle – Police Chief	\$40,000
New Engines for Patrol Boat	\$50,000

ECONOMIC DEVELOPMENT:

Community Development Plan Update	\$40,000
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Or to take any action relative thereto.

*Summary: A five-year capital plan has been developed with the input from all town departments and the schools. The list above represents the highest priorities for the coming year.*

*Quantum of Vote: 2/3rds majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 5-0  
Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the FY 2020 Capital Plan as adopted by the Select Board with the understanding that the implementation of School Dudes will likely reveal the need for a significantly larger capital plan for FY2021.

**Fiscal Impact:** This article will increase the average taxpayer's bill by approximately \$3.

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## **ARTICLE 10 – Water Main Replacement**

Requested By: Select Board as Water Commissioners

To see if the Town will vote:

(1) to appropriate the sum of \$5,500,000 to survey, design, permit and construct improvements to the Town's water distribution system, including the payment of costs incidental or related thereto: and

(2) to raise this appropriation by authorizing the Treasurer, with the approval of the Select Board, to issue bonds or serial notes under the provisions of M.G.L c.44, Section 8(5), or pursuant to any other enabling authority. All or any portion of the borrowing may be accomplished through the Massachusetts Clean Water Trust. Any premium received upon the sale of any bonds or notes approved by this vote, less any such premiums applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. c. 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount: or

(3) to take any other action relative thereto

*Summary:*

*This article will authorize the Treasurer to borrow the sum of \$5,500,000 to replace water mains within the Town of Ipswich. Funds are anticipated to be used to replace a portion of the water main on High Street between the Utilities Office and Kimball Avenue. This High Street water main has experienced several breaks in the past year with significant impacts to the community and high repair costs.*

*Quantum of Vote: 2/3rds majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 5-0  
Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the Treasurer in borrowing the sum of \$5,500,000 to replace the water main section on High Street between the Utilities Department and Kimball Avenue. A significant level of breaks have occurred over the past year due to aging infrastructure. Replacing this section of the main will reduce future cost and disruption to the town.

**Fiscal Impact:** This article has no fiscal impact as the debt service is paid by the Water Enterprise fund. The debt service for this bond is reflected in the 15% water rate increase.

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## **ARTICLE 11: Change to procedures for voting at Town Meeting**

Requested by: Town Moderator

[Note: ~~strikethrough~~ indicates deletions; **bold italics** indicates additions.]

To see if the Town will amend Section 25-9A of the General Bylaws as set forth below, or make any other changes thereto:

- A. Except in those cases where a particular procedure is required by law, or by other provisions of these bylaws, the Moderator, in his discretion and upon his own motion, may put a question to a vote of the meeting by any one of the following procedures: by voice vote; by counting the "Yeas" and "Nays", as determined from a show of hands by persons present and

desiring to vote; ~~or~~ by counting the "Yeas" and "Nays" as determined by having persons present and desiring to vote stand in their places to be counted; **or by the use of an electronic voting system with handheld wireless devices distributed to each registered voter.** Before asking for a vote on any question, the Moderator shall first clearly state the question to the meeting.

**Summary:**

*This article would amend the bylaws to add the option of counting Town Meeting votes electronically, with handheld wireless devices. The Moderator is planning to allow a no-cost vendor-demonstration of such devices at this Annual Town Meeting. While state law gives the Moderator exclusive authority to decide all questions of order in the meeting, as currently written the Ipswich bylaws do not specifically sanction the use of electronic voting. Should town officials and voters decide to support the acquisition of such devices and the related software, which would be voted on separately, this amendment would explicitly sanction the use of electronic voting at any future town meeting.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: RATM  
Finance Committee Recommendation: 5-3*

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The Finance Committee voted 5-3 in support of this article. At this Town Meeting, we will be using a hand held electronic voting system as a no cost demonstration from a vendor. The Town's By Laws detail the procedures for voting on Town Meeting articles. The use of electronic voting equipment is not included in the By Law and the Town Moderator is recommending we amend the By-law to include the option to use it. The Town Moderator has stated that this amendment provides the option to use electronic voting equipment and does not mandate it. The Finance Committee's concern with this article is it's potential to compel future costs. Should we decide to make this a permanent option, it is the Finance Committee's understanding that the cost to purchase the equipment is between \$20,000 and \$30,000, and there are yearly maintenance costs above the purchase price. There is concern, that as presented, the amendment provides the Town Moderator with discretion to compel the Town to procure the equipment versus the decision being made by the Town Manager and the Select Board.

**Fiscal Impact:** This article has no effect on the FY20 tax rate. If the Town decides to use electronic voting equipment at future Town Meetings, there will be a capital expenditure to purchase the equipment and yearly maintenance costs to use and maintain the equipment. The effect on future tax rates is unknown at this time.

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**ARTICLE 12 – Stabilization Funding**

Requested By: Select Board

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

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 5-0  
Finance Committee Recommendation: 8-0*

---

The Finance Committee unanimously supports the FY 2020 Stabilization Funding of \$50,000. Use of free cash will not directly increase the tax rate but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate.

**Fiscal Impact:** This article has no fiscal impact beyond what is described above.

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**ARTICLE 13 - Other Post-Employment Benefits Funding**

Requested By: Select Board

To see if the town will vote to raise and appropriate the sum of \$71,910 and to transfer the sum of \$110,807 from Free Cash and to transfer said sums to the OPEB Trust Fund, or take any action relative thereto.

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 5-0  
Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports the FY 2020 OPEB funding adopted in this budget. This fiscal year there is a slight increase in appropriated funds and less free cash being used for OPEB than last fiscal year. Use of free cash will not directly increase the tax rate but will forego the opportunity to use these funds to reduce other appropriations and thus reduce the tax rate. The \$598,491 or 3.14% increase is due to increased cost of employee benefits and salaries. There are no other major increases for this fiscal year.

**Fiscal Impact:** This article will increase the average taxpayer's bill by approximately \$.26.

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**ARTICLE 14 – Nuisance & Dangerous Dog amendment**

Requested By: Animal Control Officer & Police Chief

[Note: ~~strikethrough~~ indicates deletions; **bold italics** indicates additions.]

To see if the Town will vote to amend the General Bylaws of the Town of Ipswich by amending Chapter 109-12 (“Nuisance & dangerous dogs”) by adding the following language (new language in **bold**):

S 109-12. Nuisance and Dangerous Dogs.

- A. **No person owning, keeping, or otherwise responsible for a dog or dogs shall allow said dog or dogs to annoy another person by making loud or continuous noise, where such noise would be found by a reasonable person to be disruptive to one’s quiet and peaceful enjoyment. Continuous and clearly audible barking, whining, crying or howling by a dog or dogs is prima facie evidence of a violation, if:**

**(1) It occurs between the hours of 10:00 p.m. and 7 a.m. of the next day; or**

**(2) It is in excess of 45 minutes between 7:00 a.m. and 10:00 p.m.**

**If observed by the Animal Control Officer, or any other officer authorized to enforce this section, or an investigation substantiates an excessive noise complaint under this bylaw, said officer will issue a written warning for the first offense and a fine of \$25.00 for each subsequent offense. Nothing in this subsection shall interfere with a person’s right to file for a Nuisance Dog Hearing under section 109-13 of these bylaws.**

- B. Any person owning, possessing or controlling a dog in the Town of Ipswich shall not allow or permit said dog to be a nuisance dog or a dangerous dog, as defined by MFL c. 140 s 136A. The Animal Control Officer or any other officer authorized to enforce this Section may capture and hold any dog running at large in order to protect public safety, pending a hearing and decision by the Board of Selectmen upon such complaint. The Animal Control Officer or any other officer authorized to enforce this Section may also issue an order to remove or temporarily ban any dog that is the subject of a complaint as a dangerous dog from any street, sidewalk, park or any other public area in order to protect public safety, pending a hearing and decision by the Board of Selectmen.

*Summary:*

*Presently, no specific language is written in our bylaws to address a continuously barking or howling dog. This added language will give the Animal Control Officer (ACO) and other authorized officers clear language and enforcement options to address a continuously barking dog(s) that is disrupting a neighbor or the neighborhood. It will also provide the ACO the right to enter onto private property to determine if the dog is in some form of distress and in need of assistance. This is now common practice in area communities. This requires a simple majority vote.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: No Vote  
Finance Committee Recommendation: 8-0*

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The Finance Committee unanimously supports Article 14 in amending the existing bylaws to clarify the enforcement protocol for continuously barking or howling dogs. The amendment discusses times that would trigger a when a dog would be disrupting peace and quiet and what duration would trigger the imposition of a fine after the first offense. The Finance Committee is supportive of public safety in general and in having clear guidance for residents.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 15 – Amendments to Chapter 109, Article II Dogs, Cats, Ferrets: Section §109-4 Definitions; Section §109-12 Nuisance and dangerous dogs; Section §109-13 Complaint, investigation, notification, and appeal.**

Requested by: Robin Hogan  
80 Essex Road

[Note: ~~strikethrough~~ indicates deletions; ***bold italics*** indicates additions.]

## Chapter 109 Animals

### § 109-4 Definitions.

Hearing Authority ~~The Selectmen of the Town~~ ***The Chief of Police, interim Chief of Police, or his or her designee(s).***

### § 109-12 Nuisance and dangerous dogs.

Any person owning, possessing or controlling a dog in the Town of Ipswich shall not allow or permit said dog be a nuisance dog or a dangerous dog, as defined by MGL c. 140, § 136A. The Animal Control Officer or any other officer authorized to enforce this Section may capture and hold any dog running at large in order to protect public safety, pending a hearing and decision by the ~~Board of Selectmen~~ ***Chief of Police, interim Chief of Police, or his or her designee(s)*** upon such complaint. The Animal Control Officer or any other officer authorized to enforce this Section may also issue an order to remove or temporarily ban any dog that is the subject of a complaint as a dangerous dog from any street, sidewalk, park or any other public area in order to protect public safety, pending a hearing and decision by the ~~Board of Selectmen~~ ***Chief of Police, interim Chief of Police, or his or her designee(s).***

### § 109-13 Complaint, investigation, notification and appeal.

- A. Any person, including the Animal Control Officer or any other officer authorized to enforce this Section, may make a complaint about a nuisance or dangerous dog in the Town of Ipswich in writing, signed under penalties of perjury and filed with the Town Clerk. Such complaint shall set forth the nature and date of the act complained of, the name and address, if known, of the owner, possessor or controller of the dog, and a description of the dog.
- B. Upon the filing of any complaint under this Section, the ~~Board of Selectman~~ ***Chief of Police, interim Chief of Police, or his or her designee(s)*** shall cause the investigation of such complaint and conduct a hearing to determine whether the dog is a nuisance or dangerous dog, and to determine the disposition of the complaint. Such hearings shall be held in accordance with MGL c. 140, § 157.
- C. If the owner of the dog that is the subject of any such complaint and hearing is dissatisfied with the disposition of the complaint, he/she may bring a petition in the district court within 10 days requesting review of the complaint and disposition pursuant to MGL c. 140, § 157.
- D. Violations and Penalties. Any owner or keeper of a dog found to be in violation of an order issued by the ~~Board of Selectmen~~ ***Chief of Police, interim Chief of Police, or his or her designee(s)*** under this section shall result in seizure and impoundment of the dog and fines as described in MGL c. 140, § 157 and § 157A.

*Quantum of Vote: Simple majority*

*Select Board Recommendation: 1-4*

*School Committee Recommendation: No Vote*

*Finance Committee Recommendation: 8-0*

The Finance Committee unanimously supports this article and believes that, while a rare event, dangerous animals fall under the purvey of Public Safety and that it is in the best interest of the Town to have all such issues addressed and/or adjudicated by the Chief of Police or their delegate.

**Fiscal Impact:** This article has no fiscal impact.

## ARTICLE 16 – Open Space Committee: Appointment Terms

Requested By: Select Board & Town Manager

[Note: ~~strikethrough~~ indicates deletions; ***bold italics*** indicates additions.]

To see if the Town will amend the action taken under Article 17 of the Warrant for the October 17, 1992 Special Town Meeting establishing an Open Space Committee (as later amended by the April 3, 2000 Annual Town Meeting under Article 15 of the Warrant for that meeting) as follows: (~~Strikethrough~~ = language to be deleted; ***bold italics*** = language to be added)

“To see if the Town will vote (1) to approve the Open Space Recreation Plan published by the Conservation Commission in October, 1992; and (2) ***to maintain*** establish an Open Space Committee as a Standing Committee of the Town, consisting of seven (7) members

to be appointed by the ~~Moderator~~ **Town Manager** with the advice of the Conservation Commission. ***The terms of Open Space Committee members shall be three years, except as of this vote, when three of the members shall be re-appointed for three-year terms, two of the members for two-year terms, and two for one-year terms.*** The responsibilities of this Committee shall be to:

~~\*to~~ (1) prepare ~~and submit~~, with public input, the Town's Open Space and Recreation Plan ~~every five (5) years~~, ***and submit to the state*** in accordance with ~~then current~~ state guidelines;

~~\*to~~ (2) work closely with the Conservation Commission ~~in that Board's historic role as the agency responsible for submitting the five-year~~ ***on submitting the plan***;

~~\*and to~~ (3) report to the Town annually on its accomplishments via the town meeting and the annual town report;

~~\*to~~ (4) ~~perform an advocacy role~~ ***advocate*** for the protection of ~~fragile~~ ***ecologically valuable*** resources, preservation of the Town's landscape character, and improved management of open space, by actively encouraging and working with other governmental agencies ***and Town representatives***, private institutions and individuals to fulfill the objectives of the Open Space and Recreation Plan;

***(5) work with the Open Space Program staff to prepare all materials necessary for the conservation of properties on the Athletic Fields and Open Space Bond List, and forward advice and recommendations to the Select Board as they act under Article 18 of the Annual Town Meeting held on April 3, 2000 as later amended under Article 19 of the Annual Town Meeting held on May 10, 2011.***

**Summary:**

*The Open Space Committee was formed in 1992 by Article 17 of Special Town Meeting. At the time, it was suggested that the terms of appointments be one year, although that was not codified with the motion. Since 1992, Committee members have been appointed every year after Annual Town meeting. The Town Moderator approached the Open Space Committee this year about changing the length of appointment to improve continuity on the Open Space Committee, and to reduce the number of appointments taking place on a yearly basis. The Open Space Committee decided that three-year terms better reflected the length of service of Committee members.*

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*Quantum of Vote: Simple Majority  
Select Board Recommendation: 1-4  
School Committee Recommendation: No Vote  
Finance Committee Recommendation: 1-6*

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Due to questions and requests for clarification on the language as presented, the Finance Committee voted to follow the Select Board's lead to take no action on this article while it is further reviewed and revised by the Open Space Committee.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 17 – Updating Town Charter**

Requested By: Government Study Committee

[Note: ~~strike through~~ indicates deletions; ***bold italics*** indicates additions.]

To see if the Town will vote to petition the General Court to amend the Town Charter, Chapter 620 of the Acts of 1966, as amended, by inserting, at the end of Section 2 (Select Board) the three sentences underlined in the full section reproduced below, and to authorize the General Court to make clerical or editorial changes of form only to the bill, except that the Select Board may approve amendments which shall be within the scope of the general public objectives of this petition.

**SECTION 2 – Select Board**

The Select Board 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 Select Board members holding office at the time of the acceptance of this act shall serve out their elected terms. ***The Select Board shall work with the Finance Committee, Town Manager and officials to ensure that there are policies and best practices that produce municipal operating budgets presented at Annual Town Meetings. The Select Board shall take the leadership role in a collaborative process among public bodies and officials, that include the School Committee, Finance Committee, Planning Board and Town***

**Manager, in the development, recommendation and implementation of long-term plans, priorities, capital expenditures and environmental protection for the Town of Ipswich. The Select Board develops Town policies and regulations not under the lawful or designated jurisdiction or the duty of other public bodies or officials.**

*Summary:*

October 2018 Town Meeting approved a motion to refer these Select Board responsibilities to the Government Study Committee for further study.

- 1) Clarification of these responsibilities belong in the Town Charter, defined by Mass Municipal Law and Practice as a written instrument “which establishes and defines the structure of city and town government for a particular community and which may create local offices, and distribute powers, duties, and responsibilities among local offices, and which may establish and define certain procedures to be followed by the city or town government.” Plymouth and Harvard are examples of Massachusetts towns with similar charter language.
- 2) Ipswich Town Bylaws provide very basic components of the annual budget process. Policies and best practice should be clarified, agreed to, published and fulfilled by Town Boards, Committees and officials.
- 3) Ipswich long-term planning tends to be on an ad-hoc or project-oriented basis, leading to conflicts across the town, schools and utilities. Looking to the future, tens of millions of dollars will be needed to fund elementary schools, the public safety facility building, utility infrastructure and more. What is the plan for addressing environmental threats? How will a long-range planning process affect annual budgeting and what policies and regulations does Ipswich require to address future needs?
- 4) The proposed Charter Section 2 amendment is intended to clarify Select Board accountability to lead a comprehensive, all-inclusive long-term planning process and help establish priorities for all Town services that impact debt, annual budgets, taxes and fees for utility services.
- 5) The proposed Charter Section 2 amendment complies with recommendations from the Mass Department of Revenue, Mass Municipal Association, Mass Selectman’s Association, Association of Town Finance Committees, and the Government Finance Officers Association. Like other Town Charters, this language clarifies Select Board executive responsibilities regarding the most important Town functions.
- 6) The Select Board appoints many committees and is responsible for broad policy and regulation approval which this proposed amendment to Charter Section 2 makes clear, without interfering with the responsibilities of other public bodies and officials.

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*Quantum of Vote: Simple majority*

*Select Board Recommendation: 3-2*

*School Committee Recommendation: 6-0*

*Finance Committee Recommendation: 2-5*

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The Government Studies Committee has been reviewing the town charter and bylaws to update, clarify and provide citizens with an understanding of the workings of town government. In this article, the committee addresses the role and responsibilities of the SelectBoard in the budget process and long range planning.

In general, the Finance Committee agrees that the article highlights the importance of the budgeting and long-term planning process as the town faces unprecedented demands for infrastructure spending in the coming years and decades. For that reason, the committee is generally supportive of the goal and the need that the government study committee has addressed.

Our primary concerns with this article, as expressed at the TriBoard meeting and subsequent warrant hearings are: (1) Does this language belong in the charter or in the bylaws, (2) Does this language represent the full scope and completeness of the description of the duties of the Select Board, and (3) Does this language encroach on the autonomy of the School Committee. At our request, guidance was sought and received from Town Counsel that found a range of approaches to this issue in other communities and precedent for putting this type of language in the Town Charter. That said, Town Counsel took no position as to if Ipswich should amend our Charter in this manner and instead favored a wholistic approach that defined roles and responsibilities for all Town Boards.

The split vote represented here reflects the affirmative vote to include this language and take up other Boards in the future, while the opposition vote reflects concerns with the Charter vs Bylaw issue and/or the desire to address the roles and responsibilities of all Board before amending the Charter.

**Fiscal Impact:** This article has no fiscal impact

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**ARTICLE 18 – Updating Town Bylaws**

Requested by: Government Study Committee

To see if the Town will vote to amend the Town Bylaws, as amended, by substituting for the term “board of selectmen,” and for the word “selectmen,” in each and every place either one appears, the term “select board” or “member of the select board”, by substituting

the term “member of the select board” for the word “selectman” in each and every place where it appears, and by making all references to the Town Manager, the Town Clerk and other town officers gender neutral, substantially as set forth in the document entitled “Gender Neutral Redraft of Town Bylaws” appended as Addendum A to this warrant, or take any other action relative thereto.

*Summary:*

*The Ipswich Bylaws need to be updated with current gender-neutral language. This article requires a simple majority vote. A red-lined version of the changes to the Town Bylaws (Addendum A) will be available for review in the Town Managers office located on the 2<sup>nd</sup> floor of Town Hall.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: 6-0  
Finance Committee Recommendation: 7-0*

The Finance Committee unanimously supports this article. Gender neutral language in the Town Charter was approved last year by Fall Town Meeting. This Article updates the town bylaws to read Select Board instead of Selectman. The Finance Committee supports replacing he/his/his with “them” or “member of select board” to create gender neutrality.

**Fiscal Impact:** This article has no fiscal impact.

**ARTICLE 19 - Report of the Government Study Committee**

Requested By: Government Study Committee

To see if the Town will vote hear the report of the Government Study Committee along with a short presentation of their findings by the Chairperson of the Committee:

At the May 2018 Annual Town Meeting, Citizen Petition Article 18, Election of Planning Board Members was voted down with anticipation of research and recommendation by the Government Study Committee. After due consideration, the Government Study Committee finds the current practice of Town Manager appointment of Planning Board members is in the best interest of the Town of Ipswich.

*Summary:*

*The Government Study Committee has spent time during the last year researching this issue and will present their findings, which are summarized above, at the Ipswich Annual Town Meeting to be held on May 14, 2019.*

*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: No Vote  
Finance Committee Recommendation: 8-0*

The Finance Committee unanimously supports the reading of this report. The Government Study Committee was tasked to investigate whether or not the planning board should be elected as was suggested by a previous citizens petition. The government study committee did a thorough job of researching how other towns structured their planning boards and presented the results of the research to the Finance Committee and select board. This article simply gives town meeting, our legislature the chance to receive a similar update.

**Fiscal Impact:** This article has no fiscal impact.

**ARTICLE 20 – Reduction in density allowance for mixed use IR/RRA lots**

Requested by: Alvin Boynton  
41 High Street  
Ipswich, MA

[Note: ~~strikethrough~~ indicates deletions; **bold italics** indicates additions.]

Change section VI. DIMENSIONAL AND DENSITY REGULATIONS, Footnote 8 of the VI. Protective Zoning Bylaw to read:

“8. If a lot is divided by the boundary line between two underlying Zoning Districts, and an active use is proposed for that portion of the lot which is located in the less restrictive underlying Zoning District, **and neither portion of the lot is zoned as RRA**, the area of the lot within the more restrictive District may be included in fulfilling dimensional and density regulations for the proposed active use, provided that the actual use of the portion of the lot which is located in the more restrictive District proposed to be passive in nature. (Amended by 10/18/93 Special Town Meeting; approved by Attorney General 2/3/94)”

Also add the following footnote to section VI. DIMENSIONAL AND DENSITY REGULATIONS, of the VI. Protective Zoning Bylaw to read:

***“If a lot is divided by the boundary line between two underlying Zoning Districts, with any portion of the lot being in the RRA Zoning District, and an active use is proposed for any portion of the lot, only the area of the lot within the least restrictive District may be included in fulfilling dimensional and density regulations for the proposed active use of the entire lot.”***

*Summary:*

*These changes to the zoning bylaws will prevent density changes in the limited areas that have mixed zoning that includes the RRA area, which are primarily lots in the IR zoning area that historically had barns in the back area and were not intended to be used for high density housing. The goal is to help protect the historic rural portions bordering IR zoning that can be used to increase density beyond the normal footprint of the IR portion of the lot.*

*Quantum of Vote: 2/3rds majority  
Select Board Recommendation: RATM  
School Committee Recommendation: RATM  
Finance Committee Recommendation: 7-0*

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The Finance Committee unanimously supports this citizen petition. This article seeks to identify areas of Intown Residential (IR) zoning where larger lots also extend into Rural Residence A (RRA) zoning districts and where current zoning bylaws allows the entire lot area to count towards the extra density appropriate for IR zoning. The affected lots are primarily on the easterly side of High Street between Town Farm Road and North Main Street where lots extend up onto Town Hill. There a few other scattered lots elsewhere in the downtown.

As of the date of this report, the Planning Board had not yet taken a position on this article and the Finance Committee did not have a technical analysis of whether this article accomplished the intended purpose or had any unintended consequences as sometimes happens with zoning articles. In the absence of the Planning Board recommendation, the Finance Committee recommended supporting the concept this article by making sure that the additional density allowed under the current zoning does not adversely affect the goal of preserving the historic character of Ipswich’s High Street neighborhood.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 21 – Increase in parking requirement for residences to 2 spaces from 1 ½**

Requested by: *Alvin Boynton*  
*41 High Street*  
*Ipswich, MA*

[Note: ~~strike through~~ indicates deletions; ***bold italics*** indicates additions.]

Change section VII. OFF-STREET PARKING AND LOADING REGULATIONS, under B. Parking, TABLE OF MINIMUM PARKING REQUIRMENTS, Residential Uses, Required Parking spaces: 1. Resident of the VI. Protective Zoning Bylaw to, to read ***“Two (2) spaces per dwelling unit. \*”***

The Table currently reads “One and a half (1½) spaces per dwelling unit. \*”

*Summary:*

*These changes to the zoning bylaws will set the standard for two spaces per unit for residential units, as opposed to the current 1 ½ spaces. The current space allowance does not allow adequate parking for most residents or allow adequate parking for guests, especially on lots with high density units. This risks increases in on street parking, which is limited in most parts of town, particularly in the winter. There can still be reduced by the Planning Board by 50% for uses requiring a special permit, as already noted in the Bylaws.*

*Quantum of Vote: 2/3rds majority  
Select Board Recommendation: RATM  
School Committee Recommendation: No Vote  
Finance Committee Recommendation: 7-1*

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This citizen petition article would increase the parking requirements under the zoning by-laws from 1.5 parking spaces per dwelling unit to 2.0 parking space per dwelling unit. The petitioners believe insufficient parking is being provided in new housing developments creating a demand for on street parking. This bylaw applies to all new housing, including single family homes. In the

case of accessory apartments and multifamily dwelling units where special permits are required from the Zoning Board of Appeal or the Planning Board respectively, the amount of parking required may be reduced through the Special Permit process. The Finance Committee did not have the Planning Boards recommendation at the time of its warrant hearing and voted 6 in favor and 1 against to increase the parking requirements for residential dwellings.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 22 – Disposition of Land, Rear Old Right Road**

Requested by: Planning Board

To see if the Town will vote to authorize the Select Board to dispose of the following parcels of land:

A 69,696 square foot lot at Rear Old Right Road further identified as parcel Map 49 Lot 002, subject to certain terms and conditions, which will include, but not necessarily be limited to, the following:

A requirement that the legal costs associated with its transfer be paid by the transferee;

and to take any other action relative thereto.

*Summary:*

*On January 25 of this year the Massachusetts Department of Conservation and Recreation (DCR) submitted a request to acquire from the Town, through a gift, a 1.6-acre parcel located at Assessor’s Map 49, Lot 2, also known as “Rear Old Right Road”. This parcel was taken by the Town Treasurer in 2012 through the tax title taking process. The former owner ceased paying taxes after the property was mistakenly omitted from a deed transferring several properties owned by the same owner to the State. The Land Disposition Committee reviewed the DCR’s request and recommends the Town gift the land to the State. The lot is unbuildable, inaccessible, and would benefit the public were it joined with other Willowdale State Forest land, as the former owner intended.*

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*Quantum of Vote: Simple majority  
Select Board Recommendation: 5-0  
School Committee Recommendation: No Vote  
Finance Committee Recommendation: 5-2*

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The Finance Committee voted 5-2 in support of this article. This article transfers a parcel of land to the Massachusetts Department of Conservation and Recreation (DCR) that was originally intended to be donated to the DCR many years ago by the landowner. The Town has owned the land since 2012 due to a tax title taking. The Finance Committee discussed if the land had any value to the Town. The property is land locked between Willowdale State Forest and privately-owned land in Topsfield and therefore has no value as a buildable lot. In addition, the Finance Committee was concerned if the land was potentially a liability to the Town as it is actively used as a “section” of Willowdale by recreational users. Lastly, the Finance Committee discussed if it was possible to have the DCR acknowledge in a letter that the Town is willingly transferring the parcel to DCR.

The Finance Committee realizes that land transfers have occurred over the years between the State and the Town and feels strongly that the Town should receive credit for this land transfer so that it could be used in any future land transfer agreements with the State. The dissenting vote on this article represents the opinion that we should hold this land as leverage or future Chapter 97 discussion with the State.

**Fiscal Impact:** This article has no effect on the tax rate.

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**ARTICLE 23 – Question regarding adoption of Term Limits for Elected Town Officials**

Requested by: Philip Goguen  
4 Kingfisher Rd  
Ipswich, MA

Do you favor the adoption by the Town of Ipswich of an amendment to the Town’s charter and by laws which would require that Town Officials shall be limited in the number of consecutive terms they may serve in elective office?

*Summary:*

*This warrant article seeks approval by the Town Meeting for voters to express their opinion on whether or not Ipswich should amend its charter and by laws to establish term limits a person can consecutively (that is without a break) serve in an elective Town office. The adoption of such a proposal would open an elective Town government seat to others after incumbent served a number of three (3) consecutive terms. After being termed out for elected office during two (2) election cycles the person could again serve in the Town office with the process continuing over multiple elections.*

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*Quantum of Vote: Simple Majority  
Select Board Recommendation: 0-8  
School Committee Recommendation: 0-6  
Finance Committee Recommendation: 0-8*

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The Finance Committee voted unanimously in opposition to this article. At the time of the warrant hearing, the language in the article was vague and did not include information regarding the number of consecutive terms within the limit, nor how long someone would be required to vacate the position once the term limit was reached. There are some members who voiced support for the concept of term limits but were unable to support the article due to lack of detail. Others are in opposition to the implementation of term limits because they believe experience matters and the very nature of a three-year term followed by an election allows others the chance to be elected to whichever board they seek.

**Fiscal Impact:** This article has no fiscal impact.

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**ARTICLE 24 – Question regarding Town conducting Quarterly Internal Audits**

Requested by: Philip Goguen  
4 Kingfisher Rd  
Ipswich, MA

Do you favor the adoption by the Town of Ipswich to require that a quarterly internal audit of the Town's accounts and accounting practices?

*Summary:*

*This warrant article seeks approval by the Town Meeting to allow voters to express their opinion on whether or not Ipswich Town government should be required to conduct quarterly internal audits of the Town's account and books as a means of ascertaining whether or not the Town's accounts are correct and in balance and whether or not it is maintaining generally accepted accounting practices in its operations.*

*Quantum of Vote: Simple majority – Non binding  
Select Board Recommendation: 0-5  
School Committee Recommendation: 0-6  
Finance Committee Recommendation: 0-8*

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The Finance Committee voted unanimously in opposition to this article. The town of Ipswich undergoes an annual audit of their finances, performed by an external auditor. As part of this audit, there has been no recommendation to suggest the need for a quarterly audit. In addition to the annual external audit, the town's Finance Director, Treasurer and Accountant review all financials each month to ensure a balanced financial record. There is an elaborate system of checks and balances within our Finance Department which helps ensure the safety of the town's finance.

The Committee feels that if quarterly audits are needed, they should be conducted by external auditors to ensure the integrity of the process. This additional cost potentially undermines the very spirit of the article.

**Fiscal Impact:** If passed, this article would have an indirect fiscal impact with regards to the additional labor needed by the Town's Finance Group, Treasurer and Directors.

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**ARTICLE 25 – Question regarding us by the Town of Ipswich of inventory control**

Requested by: Philip Goguen  
4 Kingfisher Rd  
Ipswich, MA

Do you favor the adoption by the Town of Ipswich of inventory control software to be added to and used as part of the Town's electronic data system to control and manage the acquisition and disposal of all inventory procured or disposed of by the Town?

*Summary:*

*Ipswich citizens can express their opinion on whether or not Town government should obtain and employ inventory control software as a means of controlling and accounting for all inventory the Town owns.*

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*Quantum of Vote: Simple Majority  
Select Board Recommendation: 0-5  
School Committee Recommendation: RATM  
Finance Committee Recommendation: 0-8*

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The Finance Committee voted unanimously in opposition to this article. According to the Governmental Accounting Standards Board Statement No. 34, the town is required to define what a “fixed asset” is and then keep inventory of those assets on an annual basis. The town defines a “fixed asset” as anything that costs in excess of \$10,000. The town then places those purchases in inventory for the town’s records. All purchases made under \$10,000 are not required to be placed in an inventory but the town currently tracks purchases between \$1,000 and \$10,000 for our own accountability and due diligence. The town does not track purchases below \$1,000 due to the magnitude of time and money it would take to track so many small purchases across departments. Each department is still accountable within their budget for the cost of day-to-day expenses, so the town is able to ensure that smaller expenses do not exceed unreasonable levels.

This article requests that the town adopt an inventory policy where all purchases across the town are cataloged and tracked on a monthly basis which the Committee feels is unnecessarily burdensome, expensive and time consuming.

**Fiscal Impact:** If passed, this article would have a direct impact with regards to the purchase of necessary software as well as an indirect fiscal impact with regards to the additional labor needed by the Town’s Finance Group, Treasurer and Directors.

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**Election of Officers**

And you are also directed to notify said inhabitants, qualified to vote in the election of Town Officers, to meet at the YMCA Hall, County Road, on Tuesday, May 21, 2019, when the polls will be open from 7:00 a.m. to 8:00 p.m. to vote on one ballot for the following offices and questions:

Moderator, 1 seat, 1-year term; Board of Selectmen, 2 seats, 3-year term; School Committee, 2 seats, 3-year term; Housing Authority, 1 seat, 5-year term.

And you are directed to serve this Warrant by posting at least one attested copy in each precinct in the Town at least seven days prior to the time for holding said meeting in a newspaper published in, or having a general circulation in, the Town of Ipswich.

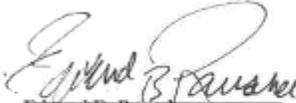
Given unto our hands this 1<sup>st</sup> day of April in the year of our Lord, Two Thousand Nineteen.

TOWN OF IPSWICH  
BOARD OF SELECTMEN

  
Nishan D. Mootahid, Chair

  
William D. Whitmore, Vice Chair

  
Linda D. Alexson

  
Edward B. Rauscher

  
William M. Craft

## **EXHIBIT A: GLOSSARY OF TERMS**

**AVAILABLE FUNDS** – See Unencumbered Funds

**CHERRY SHEET** – Cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

**ENTERPRISE FUNDS** – Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town's general fund.

**FISCAL YEAR** – July 1 through June 30.

**FREE CASH** – See Unencumbered Funds

**OPEB** – Other Post Employment Benefits, which include health and life insurance for retired town employees

**OVERLAY** – Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

**OVERLAY RESERVE** – Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors the funds may be used for any municipal purpose.

**RESERVE FUND** – A fund established in the Municipal Operating Budget. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures.

**STABILIZATION FUND** – A special account created to provide a reserve for the Town.

**SURPLUS REVENUE** – The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

**UNENCUMBERED FUNDS** – The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. Also known as Free Cash or Available Funds.

# **EXHIBIT B: MODERATOR'S GUIDE TO TOWN MEETING**

## ***WELCOME TO TOWN MEETING!***

Following is a brief summary of the terminology we use and the process we follow during Town Meeting in Ipswich. For more information, see the Town Moderator's page on the town website.

### **What is Town Meeting?**

Town Meeting is the foundation of Town Government, the purest form of direct democracy and fiscal responsibility. While the elected officials and appointed department heads supervise the day-to-day running of the town and schools, their authority extends only to managing employees and administering the expenditures approved by Town Meeting.

Ipswich has an Open, as opposed to a Representative, Town Meeting form of government; each registered voter has the right to be heard in a respectful and civil fashion and to vote on matters properly before the meeting. Open Town Meeting is the best insurer of liberty by giving the primary power to the citizens.

During a typical Town Meeting, voters approve the town's annual and supplemental budgets for schools and general government; vote on additional capital expenditures for equipment or buildings; authorize changes to zoning and other town by-laws; approve compensation for elected officials; buy, sell, or otherwise convey interest in land; and more. Most of the money a town spends is generated from the local property tax, though some comes from the state or special funds.

### **What is the Warrant?**

The warrant is the list of topics, called articles, under which the proponents make motions for Town Meeting to act upon. It is set by the Selectmen and is "open" and "closed" for a set period well in advance of the meeting though they can reopen it any time before "posting" it. After review by the Finance Committee and Town Counsel, the Selectmen post the warrant shortly before Town Meeting which does not come to an end until we have addressed all of the matters listed on the warrant. Town Meeting only addresses issues within the "scope" of the articles on the warrant. A warrant for a meeting can have any number of articles and the amount of debate on each can vary widely.

### **What about the Election?**

Although it is held at a separate place and time, typically at the YMCA one week following the start of Annual Town Meeting, the election is part of the Annual Town Meeting. There we elect town officials and vote on ballot questions such as debt exclusion or tax overrides. Some Town Meeting expenditures require both an affirmative vote under an article on the warrant for Town Meeting as well as by ballot.

### **Who Participates in Town Meeting?**

**Voters:** Every registered voter in town is a legislator, with the power to participate in budgeting, allocating funds, and passing by-laws. During Town Meeting the voter's job is to listen, to ask questions, to offer arguments for or against the various issues – to deliberate – and to vote.

**Moderator:** An elected official who presides and regulates the proceedings at Town Meeting, decides all questions of order, and is responsible for declaring the votes. Our by-law requires the Moderator to follow the parliamentary procedures set out in *Town Meeting Time*, a handbook published by the Massachusetts Moderators Association and used in many other towns. The Moderator has broad authority to accept parliamentary motions, regulate debate, and rule speakers in or out of order.

**Town Clerk:** Appointed by the Town Manager, the Town Clerk is responsible for maintaining town records, conducting elections, and recording the votes and actions taken at Town Meeting.

**Town Counsel:** A lawyer who represents the Town and attends Town Meeting to advise the officials and members on the proposed actions before the meeting.

**Finance Committee:** A nine-member committee appointed by the Moderator, Selectmen, and Annual Town Meeting, this advisory committee is responsible for investigating costs, maintenance, and expenditures of the different departments of the Town and to consider all articles on the warrant (except those providing for the election of Town officers). Its charge is to advise the Town Meeting on everything on the warrant.

**Select Board:** The Selectmen have a particularly important role before Town Meeting. They prepare the warrant, obtain legal opinions where needed, make recommendations on certain articles, collect recommendations from other boards and committees, and post the warrant. During Town Meeting itself, their role is the same as other boards and committees. They will often make the main motion under an article, offer information, particularly through their appointed standing or *ad hoc* committees, and may answer questions.

**Boards and Committees:** The other Town boards have jurisdiction over various areas including schools, planning and zoning, etc. Their representatives often make the main motion under an article, give special presentations, or supply information on matters under consideration. Each member of a board or committee can speak and vote independently as a citizen.

**Petitioners:** Not only Town officials can place articles on the Town Meeting warrant. Any ten voters have the right to petition the Select Board to put an article on the Annual Town Meeting warrant. This number increases to 100 for a scheduled Special Town Meeting and to 200 to petition the Board to call a Special Town Meeting.

Petitioners will offer the main motion on their article, and may give a presentation or supply information. An article submitted by petition has the same status as other articles. To insure the best possible outcome, petitioners should contact the Town Moderator before collecting the necessary signatures in order to decide how best to word the article and to discuss other issues.

## **What Happens at Town Meeting?**

Articles are considered in the order in which they appear on the warrant, though an article may be taken out of order, on motion by anyone, if a majority so votes. Each article is taken up in a similar way.

**Motion:** First the Moderator asks for the “main motion” under an article, usually from the sponsor. The Moderator will then ask for a second. Voters should listen closely to the main motion since the vote and debate is on that, *not* necessarily the article; often the motion is the same as the article, but it may be different. The mover then takes the floor and offers background and reasons in support of the measure. The Moderator then asks for the recommendations from the Finance Committee and other reporting committees and then opens up debate.

**Debate:** After being recognized by the Moderator but before speaking, voters will state their name and address. Often speakers are recognized using “alternating microphones” designated “Pro” and “Con.” Any registered voter may speak to any article, ask questions, voice comments or criticism, or offer information. Remarks must be limited to the subject matter of the article and be civil and respectful of all members in the hall. Technically, all comments are directed to the Town Meeting through the Moderator.

Open and full debate is the hallmark of the New England Town Meeting. Most Massachusetts towns have formal or informal restrictions on how long and how often voters can speak on any article. Generally, presentations are limited to 5 minutes, though the Moderator may allow more time for more complicated matters (*e.g.*, annual budget or an override proposal); debate is limited to 3 minutes per person. Brevity is a virtue and voters are encouraged to offer only new points to the debate rather than repeat what others have said. That said, new speakers and new points of view are always encouraged.

**Scope or “Four Corners”:** State law provides that “no action shall be valid unless the subject matter thereof is contained in the warrant.” This is the source of the “four corners” rule: it limits the scope of motions and arguments to the subject matter of articles in the warrant. Anything “outside” the four corners would be unfair to discuss because it had not been in the warrant and therefore some people, not expecting it to come up, may not have gone to the meeting. This is for the Moderator to decide.

**Point of Order:** This term means somebody has a question about the conduct of the meeting (maybe she can’t hear, or another speaker isn’t entitled to speak, or the topic discussed is frivolous). Technically, it is not a motion so there is no need for a second or debate and someone *can* interrupt the speaker with this tool. The Moderator will decide the point without debate but will not entertain it simply to interrupt a speaker.

**Voting:** Most motions are decided by a simple majority. Some matters require a higher quantum of vote. For example, state law requires zoning by-law changes and transfers to and from the stabilization fund to pass by a two-thirds majority. Decisions can be made by a voice vote, a show of hands, or having voters stand while they are counted by tellers. The Moderator declares the outcome of a voice or show of hands vote. If seven people question the outcome, the Moderator will call for a count by tellers.

**Amendments:** Amendments can be offered to any motion being debated. To offer an amendment, a voter must present it to the Town Clerk in writing. The Moderator will recognize the person proposing the amendment, entertain debate, and put the matter to a vote. If before the meeting anyone anticipates proposing an amendment, it is wise to contact the Moderator and discuss the proposed amendment to be sure it is in proper form.

**Consent Calendar:** The Consent Calendar is an exception to the general rule of Town Meeting. These are items that the Selectmen expect will not engender significant controversy. They insert these matters on the Consent Calendar, unusually the first article on the warrant for the Annual Town Meeting, which usually pass with one motion and little if any debate.

At the call of the Consent Calendar, the Moderator will read out the numbers of the items, one by one. If anyone objects to any item, she simply says “Hold” after hearing its number. In that case the Moderator will put it aside and treat it as a separate article, to be debated and voted upon in the usual manner. After calling the items in the Consent Calendar, the Moderator will ask for a motion that the meeting pass all items remaining on one vote. This process makes the Town Meeting more efficient by speeding up the handling of non-controversial items.

**Quorum:** Our by-law requires a quorum of 200 for any Town Meeting.

**Reconsideration:** Our by-law provides that a matter can only be reconsidered if it had been voted on in the same session (*i.e.*, same night) and in the discretion of the Moderator one of three things occurred: 1) there was a significant error in the language or process of the original action, 2) there had been a significant change in

circumstance, or 3) reconsideration is in the Town's best interest. If so, and the meeting by a two-thirds majority wants to take up the matter anew, then the motion for reconsideration passes.

For more details, go to the Town Moderator's page on the Town website. It has useful information including a three-part series on the history of Town Meeting in Ipswich. Also available is a modern account of the duties and responsibilities of the players. For those who would like to present or speak at a meeting, they will find a general introduction to modern-day meetings, a step-by-step description of how to make a presentation or to speak at a meeting (Presenting and Speaking at Town Meeting), and the Moderator's requirements with suggested guidelines when using graphics (Use of Visual Aids at Town Meeting).

## **EXAMPLES OF COMMON MOTIONS AT TOWN MEETING**

Following are a few examples of motions one might well hear at Town Meeting:

### ***I move to amend the main motion under this article by \_\_\_\_\_.***

This is the most common motion. For example, if the main motion is whether or not to buy a new firetruck, someone might move to amend the main motion to limit the price to a certain amount of money. If it passes, we then decide whether to buy the firetruck up to that amount.

### ***I move the previous question:***

Another common motion; this means the person making the motion wants to stop debate, but the Moderator need not accept this motion. If the Moderator does accept it and it passes, that ends debate on the matter and forces a vote. Moving the "question" is not subject to amendment or debate and requires a two-thirds majority to pass; if it fails, debate continues. The Moderator will usually accept it unless both sides have not been heard.

### ***I move to refer this article to \_\_\_\_\_:***

Sometimes the question before the meeting needs more study. In that case, someone might move to refer the matter to a committee – either a standing committee such as the Finance Committee or to one to be appointed for a specific purpose, called an *ad hoc* committee. In that case, the motion must identify the committee (*e.g.*, one person appointed by the Selectmen, one person appointed by the Finance Committee, and one person appointed by the Moderator). It requires a second, it is debatable, and it takes a simple majority to pass.

### ***I move to lay the matter on the table:***

This motion, if passed, ends debate on the motion without action. It is not subject to debate or amendment and takes a two-thirds majority to pass. If it passes, and Town Meeting ends without the motion being taken back off the table, the matter is dead. It will not automatically come back to life at the next Town Meeting; for that it would need to be included on the new warrant.

### ***I move to take Article \_\_\_off the table:***

This motion, if passed, revives the debate on something that has been "tabled." It cannot be debated or amended and takes only a simple majority to pass.

### ***I move to dissolve the meeting:***

This motion, if passed, ends the Town Meeting. Under our by-laws it is in order *only* when all articles on the warrant have been disposed of in some way (*e.g.*, pass, fail, or no action). It is not subject to debate and requires a simple majority to pass.

## **EXHIBIT C: PUBLIC NOTICE – Child Care for Town Meeting**

The Town Moderator has arranged for child care services for the Annual Town Meeting on May 14, 2019 7:00 at the Ipswich Middle/High School. Additionally, through the Council on Aging shuttle service will be available for Senior Citizens.

The registration deadline for BOTH the child care program and for the shuttle service is **Thursday, May 9, 2019 at 4:00 pm**. But because of the high expected turnout, those interested in these services should secure them earlier so that others can plan accordingly.

### **CHILD CARE**

The online registration form for child care is available at the following web address:  
<https://goo.gl/forms/0gDqLdN2rfttDWcm1>

Just go to that link, fill out the form, and click “submit” and you’re all set. While the service is **free of charge**, the I.H.S. Class of ’19 will be helping on this and is accepting donations to offset the cost for graduation.

Anyone interested in this service who is unable to complete the form or has any questions should contact Lori LaFrance at [llafrance@ipsk12.net](mailto:llafrance@ipsk12.net).

### **SHUTTLE SERVICE**

Volunteers are also available to transport elderly Ipswich residents to the Annual Town Meeting. Anyone who would like to take advantage of this service should contact Sheila Taylor at [coa@ipswich-ma.gov](mailto:coa@ipswich-ma.gov) or call the Ipswich Senior Center at 978-356-6650.

Because of the expected high turnout, plans are in the works to provide shuttle from a remote parking lot to the Ipswich Middle/High School.

See you at town meeting!

Tom Murphy  
Town Moderator

Rev: April 8, 2019