

**Town of Ipswich  
Finance Committee**



**Annual Report  
For the Town Meeting  
May 12, 2009**

**Please bring this report to Town Meeting**

## TABLE OF CONTENTS

<b><u>Subject</u></b>	<b><u>Page</u></b>
<b>Statistical Summary of Finance Committee Recommendations</b>	2
<b>Message to the Voters</b>	
- Municipal Budget Highlights	3
- School Budget Highlights	4
<b>Financial Summaries</b>	
- Budget Summary Chart	7
- Proposed FY2010 Municipal Operating Budget	8
- Proposed FY2010 School Operating Budget	15
<b>Summary of Recommendations on the Warrant</b>	20
<b>Appendix</b>	
- Exhibit A: Glossary of Terms	29
- Exhibit B: FY2010 Budget At a Glance	30
- Exhibit C: Ipswich Schools Per Pupil Spend	31
- Exhibit C: Little Neck Contributions	31

If you have difficulty hearing and wish to have the services of a sign language specialist at the Annual Town Meeting, please contact the Town Clerk's Office no later than 12:00 noon, May 4th to make arrangements.

**TOWN OF IPSWICH**  
**Summary of Finance Committee's Budget Recommendations**  
**For the May 12, 2009 Annual Town Meeting**

	Budgeted FY2009 (A)	Recommended FY2010 (B)	Increase/(decrease) from FY2009	% change
<b>REVENUES</b>				
State Aid	\$7,285,150	\$6,999,969	-\$285,181	-3.9%
State Highway Funding - Chapter 90	\$327,214	\$331,523	\$4,309	1.3%
Free Cash	\$200,000	\$100,000	-\$100,000	-50.0%
Other Available Funds	\$560,301	\$548,425	-\$11,876	-2.1%
Estimated Receipts	\$3,156,882	\$2,855,412	-\$301,470	-9.5%
<b>Subtotal - Before Property Taxes</b>	<b>\$11,529,547</b>	<b>\$10,835,329</b>	<b>-\$694,218</b>	<b>-6.0%</b>
<b>Property Taxes within Levy Limit</b>	<b>\$25,266,484</b>	<b>\$26,156,646</b>	<b>\$890,162</b>	<b>3.5%</b>
<b>Prop. 2-1/2 Debt Exclusions</b>	<b>\$2,076,709</b>	<b>\$2,074,797</b>	<b>-\$1,912</b>	<b>-0.1%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>\$38,872,740</b>	<b>\$39,066,772</b>	<b>\$194,032</b>	<b>0.5%</b>
	<b>Recommended FY2009</b>	<b>Recommended FY2010</b>	<b>Increase/(decrease) from FY2009</b>	<b>% change</b>
<b>MUNICIPAL BUDGET</b>				
Municipal Operating & Capital Budget	\$12,776,968	\$12,798,554	\$21,586	0.2%
Debt Service	\$1,030,479	\$1,064,392	\$33,913	3.3%
<b>Total - Municipal Budget</b>	<b>\$13,807,447</b>	<b>\$13,862,946</b>	<b>\$55,499</b>	<b>0.4%</b>
<b>SCHOOL BUDGET</b>				
School Operating & Capital Budget	\$19,980,995	\$19,980,995	\$0	0.0%
Debt Exclusion: High School / Middle School	\$2,532,590	\$2,542,513	\$9,923	0.4%
<b>Total - School Budget</b>	<b>\$22,513,585</b>	<b>\$22,523,508</b>	<b>\$9,923</b>	<b>0.0%</b>
<b>OTHER EXPENSES</b>				
Unpaid bills/Special Appropriations	\$0	\$20,000	\$20,000	
Whittier Assessment	\$574,195	\$452,406	-\$121,789	-21.2%
Highway Expense - Chapter 90	\$327,214	\$331,523	\$4,309	1.3%
Unappropriated local expenses	\$312,913	\$276,580	-\$36,333	-11.6%
State/county assessments	\$1,016,413	\$1,092,812	\$76,399	7.5%
Overlay	\$330,000	\$340,000	\$10,000	3.0%
<b>Total - Other Expenses</b>	<b>\$2,560,735</b>	<b>\$2,513,321</b>	<b>-\$47,414</b>	<b>-1.9%</b>
<b>TOTAL EXPENSES</b>	<b>\$38,881,767</b>	<b>\$38,899,775</b>	<b>\$18,008</b>	<b>0.0%</b>
<b>Total Under Levy Limit</b>		\$166,997 *		

(A) Reflects Fall Town Meeting Appropriations

(B) FY2010 is an estimate - State Budget has not been released.

\* Based on the State Revenue forecast of Feb 09 and will change through June.

**Ipswich Finance Committee**  
**Annual Town Meeting Report and FY2010 Budget Recommendations**  
**Town Meeting, Tuesday, May 12, 2009**  
**Fiscal Year 2010 – July 1, 2009 through June 30, 2010**

To the Voters of Ipswich:

The Ipswich Finance Committee is pleased to present its Report for the Annual Town Meeting on Tuesday, May 12, 2009 including budget recommendations for the fiscal year 2010 (FY2010) that begins July 1, 2009 and ends June 30, 2010.

**MUNICIPAL BUDGET OVERVIEW**

The Town of Ipswich Board of Selectmen has presented a FY2010 municipal operating budget reflecting the Finance Committee's budget guideline of 0% growth. This year's lack of revenue growth leaves the municipality with a total operating budget of \$13,862,946 (Exhibit B), while this budget provides for a continuation of existing services it does not reflect prior years' commitment to a long range capital plan nor does it allow for any new initiatives. As concerning as the FY10 budget is, it is our belief that revenues will continue to decline through FY11 and that the Town of Ipswich will face very difficult choices in the year to come.

In these dire economic times, the Town of Ipswich remains committed to providing all existing municipal services while supporting a modest roads and structural improvement plan. In addition to the daily services we have come to enjoy, The Board of Selectmen and Town management will continue with the FY09 initiatives of:

- A graduated and comprehensive road management program
- Seeking opportunities to streamline processes and collaborate with the school department on centralizing services
- Introducing *green* initiative in the areas of power generation and energy consumption

Throughout the budget hearing process, the Finance Committee has conducted close examination of both expenses and salaries in all departments and worked with the Board of Selectman to reduce costs wherever practical and create a plan for sustainability. An essential piece of that plan is the strengthening of our Free Cash and Stabilization Fund. Free Cash is an annual measurement of the Town's fiscal well being and our Stabilization Fund strengthens our financial reserves and improves our prospects for a stronger bond rating, thereby giving us a more favorable borrowing status and greater resources to spend on worthwhile projects. Unfortunately, as we enter FY10 our Free Cash balance will be \$439,750 (1.1% of the FY2010 budget) and we will not be making a contribution to the Town's Stabilization Fund this year.

As discussed above, The Finance Committee expects that future years' revenue will not adequately provide for existing staff salaries, town-wide infrastructure, the demand for

new and expanded services, and sustained capital spending. As we noted in our 2008 and 2009 reports, we will continue to look to the Town's management to identify, evaluate and institute process efficiencies and wide scale cost savings resulting in:

- The expedient resolution of the long standing dispute between the Feoffees of the Grammar School and the tenants of Little Neck
- Increased coordination and centralization with surrounding towns for shared public safety and administrative services
- The expansion of the tax base by launching an economic development program
- A restructuring of our snow and ice practices and expenditures.

The Finance Committee believes that Town Government must be aggressive in its realignment of existing priorities and steadfast in its commitment to the preservation of a capital improvement plan that preserves and improves infrastructure in response to the volatile economic climate, changing technologies, demographics and expectations of our citizens.

### **IPSWICH PUBLIC SCHOOLS**

Coming off its successful override campaign, in FY2009 the School Department was looking forward to a year of returning to its former state-wide dominance with strong technology, faculty positions allowing for lower class size, resources for teacher development, the reinstatement of library personnel, along with maintaining the student busing program, the School Resource Officer and athletic funding. However, with the nationwide economic downturn the lion's share of the \$1.5 million override will be used to fund regular educational expenses, and many of the programs which were hallmarks of this effort will once again be eliminated or greatly reduced.

Adding to expectations of reduced Town funding, particularly as a result of reduced New Real Estate Growth and declining Motor Vehicle Excise Tax receipts, State Aid (the Cherry Sheet) is expected to be markedly reduced. As of this writing, the Massachusetts Legislature and Governor Patrick have not determined how much aid will be given to cities and towns but some money is expected from the State Fiscal Stabilization Fund and through the Federal Stimulus Package to pre-existing programs such as Title I (to improve literacy among indigent children), Title II, Title IV, and the Individuals with Disabilities Education Act (IDEA).

Last year, Middle School principal, Cheryl Forster Cahill, was honored as the Massachusetts Middle School Principal of the Year. The award recognized her leadership ability and her creativity in maintaining student-centered education even in financially stressed times. This award followed the System's past awards for academic excellence, including the High School's 2003 Compass School status, 2004 Vanguard award, and 2005 Federal Blue Ribbon. A decade ago our schools were recognized nationally for their use of technology in educating students, but few new computers or other equipment have been purchased since then leaving our students lacking in technology experience.

The last five years have seen cuts in programs at all levels and a heavier reliance on outside funding. Our three hundred year old Feoffees of the Grammar School trust, which should have been providing substantial support to the Schools, has provided very little income to the Schools in the past years (Exhibit C). This lack of funding is attributed to three years of negotiations and litigation between the Feoffees and Lessees of Little Neck. The Finance Committee is addressing the need to change the managing body of the Feoffees trust, by placing an article on the Town Warrant which modifies the way in which the Feoffees are chosen, the length of their tenure, conflict of interest, and responsibilities to the Ipswich Public Schools.

In FY 2010, The Ipswich Schools will educate 2137 students, including 13 tuition out placements, and 167 Choice students. It is our hoped that our projected share of the State's Chapter 70 Funding, \$2,550,997, will remain intact. In addition, the Commonwealth will provide about \$274,000 from the State Fiscal Stabilization Fund (SFSF) for the purpose of saving or creating jobs and providing instruction. The Federal government's economic stimulus plan is expected to provide special programs in the Ipswich Public Schools with about \$638,000 to be divided as follows \$147,000 to supplement Title I (literacy) and \$491,000 as a short term IDEA stimulus, half of which may be used to supplant programs and half of which to supplement programs. It is expected that about \$78,000 of the IDEA funds in addition to the \$274,000 from SFSF, will combine to preserve in FY2010: a classroom teacher, two Library teaching assistants and Grade Four Instrumental Music at the elementary schools, two World Language teachers, a Social Studies teacher, the Technical Education instructor, the Library teaching assistant and a part time adjustment counselor at the Middle and High Schools, and the School Resource Officer for the entire district. As of this writing, however, the exact rules and restrictions attached to these funds have not been clarified.

The high school athletic program, which in the past had been heavily funded off-budget by student fees and ticket sales, and the support of sub-varsity sports by private citizens through the Friends of Ipswich Athletics, will see a reduction of \$100,000. This will affect all levels of athletics and reduce the number of options available to students. The Music program is also funded in part by outside individuals and organizations, especially the Ipswich Music Art and Drama Association (IMADA), which provides support for extracurricular art, drama and music lessons and scholarships for graduating seniors. They are currently working on the second phase of upgrades to the Performing Arts Center, which will provide improvements to the sound system both for those in the immediate audience and those watching on community television. The music program remains an important part of the curriculum. At the High School and Middle School, due to the support of parents and a strong faculty, over twenty student musicians won places at the Junior District Festival, 14 went to the Senior District Festival and two successfully auditioned for the All-State Chorus and Orchestra, which performed at Symphony Hall. The High School Jazz Ensemble was a featured group at the world renowned Newport Jazz Festival. They also performed in China as part of the Ipswich-China international exchange organized by Principal Cheryl Forster-Cahill. These honors are more traditional for wealthier school districts and private schools. It is a credit to the support of the town of

Ipswich that the Music Department in our public schools continues to rank among the top in the Commonwealth.

Our schools continue to provide above average education with below average funding. So far, our children continue to score in the top 30% on the state required MCAS exam; Special Needs students receive the support and accommodations they need; and the great majority of graduates attend college. The Finance Committee has asked seemingly endless questions and explored every conceivable fee, but no alternatives to the current budget have been found. Because this budget has been trimmed down to the classroom level, close to students and affecting education, the Finance Committee supports the Schools' 2009 operating budget of \$19,980,995. Offset by \$142,500 in non-tax revenues, the net amount to be raised and appropriated is \$19,838,495.

### **CONCLUDING REMARKS**

In addition to the multiple municipal and school budgets of FY 2010, this warrant asks the voters to

- Reaffirm the Wind Turbine Project
- Authorize an appropriation of monies for the "Ipswich's 375<sup>th</sup> Anniversary Celebration"
- Amend a 1775 Special Act to recreate the "Feoffees of the Grammar School"
- Amend the town's bylaw for the public consumption of marijuana
- Authorize acceptance of state legislation for military leave and a Post Employment Benefits Trust Fund.

We look forward to seeing you at the Annual Town Meeting!

Respectfully submitted,

FINANCE COMMITTEE - TOWN OF IPSWICH

Robert A. White, Chairman  
Janice Clements-Skelton, Vice – Chairman  
William M. Craft  
Jamie M. Fay  
Richard F. Howard  
Raymond K. Morley  
Michael J. Schaaf  
Larry E. Seidler  
Marion W. Swan

**BUDGET SUMMARY CHART**

	<u>FY2007</u> <u>APPROP. (A)</u>	<u>FY2008</u> <u>APPROP. (A)</u>	<u>FY2009</u> <u>APPROP. (A)</u>	<u>FY2010</u> <u>RECOMMEND</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>	<u>% Inc</u> <u>(Dec)</u>
<b>MUNICIPAL OPERATING BUDGET:</b>						
General Government: Administration and Legal	\$302,832	\$301,966	\$304,319	\$289,807	(\$14,512)	-4.8%
Finance Department	889,878	896,544	939,878	975,161	\$35,283	3.8%
Planning and Development Department	220,335	248,401	225,632	224,702	(\$930)	-0.4%
Public Safety Department	3,779,969	3,938,748	4,023,346	3,944,896	(\$78,450)	-1.9%
Public Works Department	3,122,578	3,391,996	3,527,895	3,557,494	\$29,599	0.8%
Code Enforcement Department	303,834	379,663	397,160	397,026	(\$134)	0.0%
Human Services Department	291,682	277,370	348,285	368,607	\$20,322	5.8%
Library	469,540	495,501	518,375	511,994	(\$6,381)	-1.2%
Debt Service	1,374,182	1,380,589	1,320,087	1,328,754	\$8,667	0.7%
Insurance	231,582	243,831	272,503	245,284	(\$27,219)	-10.0%
Benefits	1,410,525	1,549,515	1,690,786	1,828,203	\$137,417	8.1%
Unclassified & Reserve Fund	283,049	243,878	239,181	191,018	(\$48,163)	-20.1%
Total Municipal Operating Budget	<u>\$12,679,986</u>	<u>\$13,348,002</u>	<u>\$13,807,447</u>	<u>\$13,862,946</u>	<u>\$55,499</u>	<u>0.4%</u>
<b>IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:</b>						
School Department	\$17,484,172	\$18,058,816	\$18,980,995	\$18,980,995	\$0	0.0%
Whittier Vocational	509,935	539,935	574,195	452,406	(\$121,789)	-21.2%
Total Education Budget	<u>\$17,994,107</u>	<u>\$18,598,751</u>	<u>\$19,555,190</u>	<u>\$19,433,401</u>	<u>(\$121,789)</u>	<u>-0.6%</u>
TOTALS (excluding Water & Sewer Divisions):	<u>\$30,674,093</u>	<u>\$31,946,753</u>	<u>\$33,362,637</u>	<u>\$33,296,347</u>	<u>(\$66,290)</u>	<u>-0.2%</u>

(A) Appropriations at Fall Town Meetings included.

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>	
<b>GENERAL GOVERNMENT: ADMINISTRATION &amp; LEGAL</b>						
[Expenditure columns do not reflect encumbrances.]						
122	SELECTMEN:					
	Salaries & Wages	\$6,487	\$6,665	\$4,695	\$3,000	(\$1,695)
	Expenses	12,453	12,803	13,681	13,681	0
	Capital Outlay	0	0	0	0	0
	<b>Total</b>	<b>18,940</b>	<b>19,468</b>	<b>18,376</b>	<b>16,681</b>	<b>(1,695)</b>
113	MODERATOR:					
	Salaries & Wages	200	250	250	250	0
	Expenses	0	0	0	0	0
	<b>Total</b>	<b>200</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>
123	TOWN MANAGER:					
	Salaries & Wages	164,445	174,472	168,977	161,372	(7,605)
	Expenses	40,415	28,944	27,093	22,681	(4,412)
	Labor Consultants	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
	<b>Total</b>	<b>204,860</b>	<b>203,416</b>	<b>196,070</b>	<b>184,053</b>	<b>(12,017)</b>
124	LEGAL:					
	Town Counsel-Litigation	70,000	70,000	80,000	80,000	0
	Town Counsel Expenses	0	0	0	0	0
	<b>Total</b>	<b>70,000</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
131	FINANCE COMMITTEE:					
	Salaries & Wages	2,352	2,352	2,423	2,423	0
	Expenses	6,480	6,480	7,200	6,400	(800)
	<b>Total</b>	<b>8,832</b>	<b>8,832</b>	<b>9,623</b>	<b>8,823</b>	<b>(800)</b>
<b>TOTAL GENERAL GOVERNMENT: ADMINISTRATION &amp; LEGAL</b>						
		<b>\$302,832</b>	<b>\$301,966</b>	<b>\$304,319</b>	<b>\$289,807</b>	<b>(\$14,512)</b>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>FINANCE DEPARTMENT</b>					
134 ACCOUNTANT:					
Salaries & Wages	\$158,903	\$216,680	\$231,216	\$231,976	\$760
Expenses	7,244	6,092	7,600	7,790	190
Capital Outlay	0	0	0	0	0
Total	<u>166,147</u>	<u>222,772</u>	<u>238,816</u>	<u>239,766</u>	<u>950</u>
136 PURCHASING & BUDGET:					
Salaries & Wages	47,287	56,008	50,000	50,000	-
Expenses	3,685	3,830	2,650	2,550	(100)
Capital Outlay	0	0	0	0	-
Total	<u>50,972</u>	<u>59,838</u>	<u>52,650</u>	<u>52,550</u>	<u>(100)</u>
137 ASSESSORS:					
Salaries & Wages	166,806	161,413	167,721	167,721	-
Consultants	4,500	4,000	5,000	-	(5,000)
Expenses	28,243	16,910	15,110	21,230	6,120
Capital Outlay	0	0	0	0	-
Total	<u>199,549</u>	<u>182,323</u>	<u>187,831</u>	<u>188,951</u>	<u>1,120</u>
138 TREASURER/COLLECTOR:					
Salaries & Wages	171,505	150,730	154,794	162,262	7,468
Expenses	24,225	19,835	19,841	19,145	(696)
Capital Outlay	0	0	0	0	-
Total	<u>195,730</u>	<u>170,565</u>	<u>174,635</u>	<u>181,407</u>	<u>6,772</u>
154 MANAGEMENT INFORMATION SYSTEMS:					
Salaries & Wages	61,367	80,117	82,126	82,126	-
Expenses	51,866	48,563	50,677	54,284	3,607
Capital Outlay	36,298	0	0	40,432	40,432
Total	<u>149,531</u>	<u>128,680</u>	<u>132,803</u>	<u>176,842</u>	<u>44,039</u>
161 TOWN CLERK:					
Salaries & Wages	88,834	95,681	98,113	102,512	4,399
Expenses	6,722	7,242	8,592	8,392	(200)
Capital Outlay	0	0	0	0	-
Total	<u>95,556</u>	<u>102,923</u>	<u>106,705</u>	<u>110,904</u>	<u>4,199</u>
162 ELECTIONS & REGISTRATIONS:					
Salaries & Wages	19,803	17,880	28,518	13,566	(14,952)
Expenses	12,590	11,563	17,920	11,175	(6,745)
Capital Outlay	0	0	0	0	-
Total	<u>32,393</u>	<u>29,443</u>	<u>46,438</u>	<u>24,741</u>	<u>(21,697)</u>
TOTAL FINANCE DEPARTMENT	<u>\$889,878</u>	<u>\$896,544</u>	<u>\$939,878</u>	<u>\$975,161</u>	<u>\$35,283</u>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>	
<b>PLANNING &amp; DEVELOPMENT DEPARTMENT</b>						
171	PLANNING BOARD:					
	Salaries & Wages	\$134,160	\$155,356	\$132,320	\$132,320	\$0
	Expenses	6,050	6,450	5,925	5,495	(430)
	Capital Outlay	0	0	0	0	0
	<b>Total</b>	<b>140,210</b>	<b>161,806</b>	<b>138,245</b>	<b>137,815</b>	<b>(430)</b>
172	PLANNING & DEVELOPMENT CONTRACTS:					
	Salaries & Wages	500	0	500	0	(500)
	Expenses	7,149	7,729	7,520	7,520	-
	Capital Outlay	0	0	0	0	-
	<b>Total</b>	<b>7,649</b>	<b>7,729</b>	<b>8,020</b>	<b>7,520</b>	<b>(500)</b>
173	CONSERVATION COMMISSION:					
	Salaries & Wages	66,977	70,681	72,802	72,802	-
	Expenses	2,979	5,410	2,790	2,790	-
	Capital Outlay	0	0	0	0	-
	<b>Total</b>	<b>69,956</b>	<b>76,091</b>	<b>75,592</b>	<b>75,592</b>	<b>0</b>
175	HISTORICAL COMMISSION:					
	Salaries & Wages	0	0	0	0	-
	Expenses	2,520	2,775	3,775	3,775	-
	Capital Outlay	0	0	0	0	-
	<b>Total</b>	<b>2,520</b>	<b>2,775</b>	<b>3,775</b>	<b>3,775</b>	<b>0</b>
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>\$220,335</b>	<b>\$248,401</b>	<b>\$225,632</b>	<b>\$224,702</b>	<b>(\$930)</b>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007</u> <u>APPROP.</u>	<u>FY2008</u> <u>APPROP.</u>	<u>FY2009</u> <u>APPROP.</u>	<u>FY2010</u> <u>RECOMMEND</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>
<b>PUBLIC SAFETY DEPARTMENT</b>					
210 POLICE:					
Salaries & Wages	\$ 1,923,709	\$ 2,010,163	\$ 2,138,941	\$ 2,138,941	\$ -
Expenses	69,495	74,131	76,190	68,840	(7,350)
Ambulance Contract	399,251	425,221	245,000	202,350	(42,650)
Capital Outlay	31,000	0	26,000	0	(26,000)
Total	<u>2,423,455</u>	<u>2,509,515</u>	<u>2,486,131</u>	<u>2,410,131</u>	<u>(76,000)</u>
220 FIRE:					
Salaries & Wages	1,131,785	1,223,781	1,321,361	1,321,361	-
Expenses	62,200	63,200	79,740	78,590	(1,150)
Capital Outlay	28,000	0	0	0	-
Total	<u>1,221,985</u>	<u>1,286,981</u>	<u>1,401,101</u>	<u>1,399,951</u>	<u>(1,150)</u>
233 EMERGENCY MANAGEMENT:					
Salaries & Wages	6,740	6,993	9,075	9,075	-
Expenses	1,330	1,150	1,200	1,200	-
Capital Outlay	0	0	0	0	-
Total	<u>8,070</u>	<u>8,143</u>	<u>10,275</u>	<u>10,275</u>	<u>0</u>
292 ANIMAL CONTROL:					
Salaries & Wages	51,518	54,235	57,474	57,474	-
Expenses	4,475	3,950	3,350	2,700	(650)
Capital Outlay	0	0	0	0	-
Total	<u>55,993</u>	<u>58,185</u>	<u>60,824</u>	<u>60,174</u>	<u>(650)</u>
295 HARBORS:					
Salaries & Wages	12,413	16,469	0	0	-
Expenses	7,620	6,320	0	0	-
Capital Outlay	0	0	0	0	-
Total	<u>20,033</u>	<u>22,789</u>	<u>0</u>	<u>0</u>	<u>0</u>
296 SHELLFISH:					
Salaries & Wages	48,618	51,295	59,800	61,450	1,650
Expenses	1,815	1,840	5,215	2,915	(2,300)
Capital Outlay	0	0	0	0	-
Total	<u>50,433</u>	<u>53,135</u>	<u>65,015</u>	<u>64,365</u>	<u>(650)</u>
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>	<u><u>\$3,779,969</u></u>	<u><u>\$3,938,748</u></u>	<u><u>\$4,023,346</u></u>	<u><u>\$3,944,896</u></u>	<u><u>(\$78,450)</u></u>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>PUBLIC WORKS DEPARTMENT</b>					
421 ADMINISTRATION:					
Salaries & Wages	\$128,057	\$134,533	138,629	138,764	135
Expenses	4,018	3,774	4,082	4,178	96
Capital Outlay	0	0	0	0	-
Total	132,075	138,307	142,711	142,942	231
422 EQUIPMENT MAINTENANCE:					
Salaries & Wages	50,404	51,850	54,290	54,290	-
Expenses	164,231	191,132	227,512	175,130	(52,382)
Capital Outlay	0	0	0	0	-
Total	214,635	242,982	281,802	229,420	(52,382)
423 SNOW & ICE CONTROL:					
Expenses	132,564	232,564	332,564	332,564	-
424 HIGHWAY:					
Salaries & Wages	336,436	372,155	381,802	393,786	11,984
Expenses	226,341	247,328	259,249	265,329	6,080
Road treatment	240,355	223,604	250,000	200,000	(50,000)
Capital Outlay	0	0	0	0	-
Total	803,132	843,087	891,051	859,115	(43,920)
425 FORESTRY:					
Salaries & Wages	87,279	103,381	105,927	102,927	(3,000)
Expenses	23,185	20,396	22,771	22,592	(179)
Capital Outlay	0	0	0	0	-
Total	110,464	123,777	128,698	125,519	(3,179)
431 SANITATION CONTRACT:					
Expenses	919,546	915,804	805,170	860,350	55,180
Capital Outlay	0	0	0	0	-
Total	919,546	915,804	805,170	860,350	55,180
432 SOLID WASTE TRANSFER STATION:					
Salaries & Wages	12,771	14,511	14,951	14,951	-
Expenses	8,897	9,586	11,036	10,036	(1,000)
Capital Outlay	0	0	0	0	-
Total	21,668	24,097	25,987	24,987	(1,000)
472 CONSOLIDATED BUILDING MAINTENANCE:					
Salaries & Wages	167,834	183,641	192,122	224,269	32,147
Expenses	302,152	341,263	370,353	406,088	35,735
Capital Outlay	0	0	0	0	-
Total	469,986	524,904	562,475	630,357	67,882
491 CEMETERIES, PARKS & BUILDING MAINTENANCE:					
Salaries & Wages	289,511	315,394	324,697	322,378	(2,319)
Expenses	28,997	31,080	32,740	29,862	(2,878)
Capital Outlay	0	0	0	0	-
Total	318,508	346,474	357,437	352,240	(5,197)
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>\$3,122,578</b>	<b>\$3,391,996</b>	<b>\$3,527,895</b>	<b>\$3,557,494</b>	<b>\$17,615</b>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>CODE ENFORCEMENT DEPARTMENT</b>					
251 BUILDING INSPECTION:					
Salaries & Wages	\$122,773	\$185,857	\$195,440	\$196,486	\$1,046
Expenses	5,690	6,800	6,400	5,320	(1,080)
Capital Outlay	0	0	0	0	0
Total	<u>128,463</u>	<u>192,657</u>	<u>201,840</u>	<u>201,806</u>	<u>(34)</u>
174 APPEALS BOARD:					
Salaries & Wages	20,216	21,451	22,978	22,978	-
Expenses	2,410	2,660	2,300	2,300	-
Capital Outlay	0	0	0	0	-
Total	<u>22,626</u>	<u>24,111</u>	<u>25,278</u>	<u>25,278</u>	<u>0</u>
512 HEALTH:					
Salaries & Wages	96,454	107,294	114,191	114,191	-
Expenses	41,728	41,038	55,851	55,751	(100)
Capital Outlay	0	0	0	0	-
Total	<u>138,182</u>	<u>148,332</u>	<u>170,042</u>	<u>169,942</u>	<u>(100)</u>
529 HEALTH CONTRACTS:					
Expenses	11,063	11,063	-	-	-
Consultants	3,500	3,500	-	-	-
Total	<u>14,563</u>	<u>14,563</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CODE ENFORCEMENT	<u>\$303,834</u>	<u>\$379,663</u>	<u>\$397,160</u>	<u>\$397,026</u>	<u>(\$134)</u>
<b>HUMAN SERVICES DEPARTMENT</b>					
620 RECREATION AND YOUTH SERVICES:					
Salaries & Wages	\$126,201	\$97,854	129,800	130,348	548
Expenses	19,943	14,548	15,623	15,075	(548)
Capital Outlay	0	0	0	0	-
Total	<u>146,144</u>	<u>112,402</u>	<u>145,423</u>	<u>145,423</u>	<u>0</u>
541 COUNCIL ON AGING:					
Salaries & Wages	88,702	94,129	110,023	110,345	322
Expenses	2,836	2,839	2,839	2,839	-
Capital Outlay	0	0	0	0	-
Total	<u>91,538</u>	<u>96,968</u>	<u>112,862</u>	<u>113,184</u>	<u>322</u>
543 VETERANS' BENEFITS:					
Expenses	54,000	68,000	90,000	110,000	20,000
Total	<u>54,000</u>	<u>68,000</u>	<u>90,000</u>	<u>110,000</u>	<u>20,000</u>
TOTAL HUMAN SERVICES DEPARTMENT	<u>\$291,682</u>	<u>\$277,370</u>	<u>\$348,285</u>	<u>\$368,607</u>	<u>\$20,322</u>

**PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION**

	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 APPROP.</u>	<u>FY2010 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>LIBRARY</b>					
610 LIBRARY:					
Salaries & Wages	\$348,558	\$373,993	\$391,603	\$391,752	\$149
Expenses	120,982	121,508	126,772	120,242	(6,530)
Capital Outlay	0	0	0	0	0
<b>TOTAL LIBRARY DEPARTMENT</b>	<b>469,540</b>	<b>495,501</b>	<b>518,375</b>	<b>511,994</b>	<b>(6,381)</b>
<b>UNCLASSIFIED</b>					
132 RESERVE FUND	60,000	60,000	60,000	50,000	(10,000)
191 BENEFITS:					
Military Service Credits					
Country Retirement Systems					
Health & Life					
Medicare					
Consolidated Benefits	1,410,525	1,549,515	1,690,786	1,828,203	137,417
<b>TOTAL BENEFITS</b>	<b>1,410,525</b>	<b>1,549,515</b>	<b>1,690,786</b>	<b>1,828,203</b>	<b>137,417</b>
192 INSURANCE:	231,582	243,831	272,503	245,284	(27,219)
193 MISCELLEANEOUS FINANCE					
Wages	3,375	6,000	0	0	0
Expenses	102,046	110,873	104,181	107,850	3,669
193 SALARY TRANSFER ACCOUNT:	117,628	67,005	75,000	33,168	(41,832)
700 DEBT SERVICE:					
Payment of Long Term Interest	376,896	387,986	364,874	370,871	5,997
Payment of Long Term Principal	991,436	987,603	947,213	951,983	4,770
Payment of Short Term Principal	0	0	3,000	900	(2,100)
Interest on Antic. Notes; Debt Issuance Fees	5,850	5,000	5,000	5,000	0
<b>Total</b>	<b>1,374,182</b>	<b>1,380,589</b>	<b>1,320,087</b>	<b>1,328,754</b>	<b>8,667</b>
<b>TOTAL UNCLASSIFIED:</b>	<b>3,299,338</b>	<b>3,417,813</b>	<b>3,522,557</b>	<b>3,593,259</b>	<b>70,702</b>
<b>TOTAL OPERATING BUDGET:</b>	<b>\$12,679,986</b>	<b>\$13,348,002</b>	<b>\$13,807,447</b>	<b>\$13,862,946</b>	<b>\$43,515</b>

**PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION**

<b>SCHOOL / DESCRIPTION</b>	<b>FY2007 ACTUAL</b>	<b>FY07 FTEs</b>	<b>FY2008 ACTUAL</b>	<b>FY08 FTEs</b>	<b>FY2009 APPROP.</b>	<b>FY09 FTEs</b>	<b>FY2010 RECOMMEND</b>	<b>FY10 FTEs</b>	<b>DOLLAR Inc/(Dec)</b>	<b>% Inc (Dec)</b>
<b><u>DOYON ELEMENTARY SCHOOL -- Enrollment 492</u></b>										
UNDISTRIBUTED INSTRUCTION	\$1,106,881		\$1,129,680		1,206,649		1,192,359		(\$14,290)	-1%
SPED PRESCHOOL	\$95,025		\$100,357		96,899		94,646		(\$2,253)	-2%
ACADEMIC SUBJECTS	\$450,533		\$458,002		469,128		486,159		\$17,031	4%
LIBRARY/ AV	\$17,755		\$19,070		42923		25,339		(\$17,584)	-41%
HEALTH SERVICES	\$44,707		\$45,888		48,947		52,968		\$4,021	8%
GUIDANCE	\$67,741		\$70,514		73,750		76,663		\$2,913	4%
SPED/SPED SUMMER/ESL	\$692,682		\$780,145		730,016		830,687		\$100,671	14%
PRINCIPAL'S OFFICE	\$190,618		\$203,611		206,112		182,667		(\$23,445)	-11%
BUILDING&GROUNDS OPERATIONS	\$189,477		\$185,926		166,642		165,780		(\$862)	-1%
<b>DOYON APPROPRIATED BUDGET</b>	<b>\$2,855,419</b>	<b>59.2</b>	<b>\$2,993,192</b>	<b>56.6</b>	<b>\$3,041,066</b>	<b>55.1</b>	<b>\$3,107,268</b>	<b>60.2</b>	<b>\$66,202</b>	<b>2%</b>

**PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION**

<u>SCHOOL / DESCRIPTION</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 ACTUAL</u>	<u>FY08 FTEs</u>	<u>FY2009 APPROP.</u>	<u>FY09 FTEs</u>	<u>FY2010 RECOMMEND</u>	<u>FY10 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>WINTHROP ELEMENTARY SCHOOL -- Projected Enrollment 441</u></b>										
UNDISTRIBUTED	\$1,148,730		\$1,026,940		\$1,120,825		\$1,066,173		(\$54,652)	-5%
SPED PRESCHOOL	\$100,904		\$54,693		\$55,232		\$60,295		\$5,063	9%
ACADEMIC SUBJECTS	\$474,354		\$494,128		\$521,803		\$534,034		\$12,231	2%
LIBRARY/ AV	\$18,530		\$20,304		\$43,200		\$23,139		(\$20,061)	-46%
HEALTH SERVICES	\$53,865		\$55,438		\$56,368		\$59,556		\$3,188	6%
GUIDANCE	\$53,181		\$58,031		\$63,987		\$66,559		\$2,572	4%
SPED/SUMMER SPED/ESL	\$783,811		\$887,826		\$941,194		\$1,040,828		\$99,634	11%
PRINCIPAL'S OFFICE	\$194,817		\$172,106		\$186,776		\$189,269		\$2,493	1%
BUILDINGS & GROUNDS OPERATIONS	\$203,878		\$175,346		\$149,632		\$142,840		(\$6,792)	-5%
<b>WINTHROP APPROPRIATED BUDGET</b>	<b>\$3,032,070</b>	<b>60.1</b>	<b>\$2,944,813</b>	<b>57.6</b>	<b>\$3,139,017</b>	<b>54.8</b>	<b>\$3,182,693</b>	<b>59.1</b>	<b>\$43,676</b>	<b>1%</b>

**PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION**

<u>SCHOOL / DESCRIPTION</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 ACTUAL</u>	<u>FY08 FTEs</u>	<u>FY2009 APPROP.</u>	<u>FY09 FTEs</u>	<u>FY2010 RECOMMEND</u>	<u>FY10 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>IPSWICH MIDDLE SCHOOL -- Projected Enrollment 521</u></b>										
UNDISTRIBUTED INSTRUCTION	\$105,524		\$129,963		\$112,165		\$102,165		(\$10,000)	-9%
ENGLISH/LANGUAGE ARTS	\$355,551		\$379,562		\$407,522		\$429,850		\$22,328	5%
MATH	\$335,342		\$358,791		\$385,528		\$408,173		\$22,645	6%
SCIENCE	\$281,629		\$353,970		\$367,161		\$393,135		\$25,974	7%
SOCIAL STUDIES	\$290,742		\$280,101		\$337,778		\$355,184		\$17,406	5%
WORLD LANGUAGE	\$121,361		\$128,935		\$132,590		\$0		(\$132,590)	-100%
ART	\$58,509		\$61,515		\$68,692		\$71,332		\$2,640	4%
MUSIC	\$144,134		\$146,448		\$156,665		\$163,375		\$6,710	4%
PHY/HEALTH INSTRUC	\$127,477		\$131,428		\$136,797		\$142,215		\$5,418	4%
TECH INSTRUCTION	\$63,052		\$66,867		\$69,192		\$71,832		\$2,640	4%
HEALTH & WELLNESS	\$69,470		\$72,865		\$75,514		\$78,431		\$2,917	4%
LIBRARY AV	\$47,603		\$49,765		\$53,910		\$43,965		(\$9,945)	-18%
HEALTH SERVICES	\$34,419		\$37,533		\$39,880		\$41,941		\$2,061	5%
GUIDANCE	\$44,749		\$33,249		\$50,229		\$53,642		\$3,413	7%
UNDISTRIBUTED ATHLETICS	\$15,654		\$10,018		\$11,270		\$11,270		\$0	0%
CO-CURRICULAR ACTIVITES/DRAMA	\$531		\$0		\$20,000		\$11,040		(\$8,960)	-45%
SPED/ESL	\$644,214		\$698,157		\$873,051		\$846,209		(\$26,843)	-3%
PRINCIPALS OFC	\$273,909		\$296,517		\$295,988		\$298,431		\$2,443	1%
<b>MIDDLE SCH. APPROPRIATED BUDGET</b>	<b>\$3,013,870</b>	<b>56.0</b>	<b>\$3,235,683</b>	<b>57.0</b>	<b>\$3,593,932</b>	<b>55.9</b>	<b>\$3,522,190</b>	<b>55.5</b>	<b>(\$71,742)</b>	<b>-2%</b>

**PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION**

<u>SCHOOL / DESCRIPTION</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 ACTUAL</u>	<u>FY08 FTEs</u>	<u>FY2009 APPROP.</u>	<u>FY09 FTEs</u>	<u>FY2010 RECOMMEND</u>	<u>FY10 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>IPSWICH HIGH SCHOOL -- Projected Enrollment 683</u></b>										
UNDISTRIBUTED	\$77,598		\$85,024		\$78,650		\$78,230		(\$420)	-1%
ENGLISH/LANGUAGE ARTS	\$450,725		\$471,600		\$488,957		\$461,952		(\$27,005)	-6%
MATH	\$424,754		\$445,061		\$475,929		\$499,855		\$23,926	5%
SCIENCE	\$397,628		\$418,012		\$445,820		\$437,557		(\$8,263)	-2%
SOCIAL STUDIES	\$389,928		\$349,771		\$394,760		\$405,792		\$11,032	3%
WORLD LANGUAGE	\$315,801		\$340,847		\$380,318		\$393,769		\$13,451	4%
ART	\$101,881		\$108,443		\$116,859		\$126,715		\$9,856	8%
MUSIC	\$155,673		\$159,909		\$160,492		\$166,098		\$5,606	3%
PHYS ED & HLTH INSTRUCT	\$188,900		\$177,126		\$207,226		\$202,013		(\$5,213)	-3%
TECH INSTRUCTION	\$81,434		\$82,714		\$45,000		\$6,500		(\$38,500)	-86%
CHILD DEVELOPMENT	\$26,554		\$28,521		\$29,524		\$29,563		\$39	0%
BUSINESS INSTRUCTION	\$0		\$0		\$0		\$0		\$0	0%
LIBRARY AV	\$49,875		\$51,877		\$52,999		\$43,415		(\$9,584)	-18%
HEALTH SERVICES	\$34,323		\$37,297		\$40,332		\$41,110		\$778	2%
GUIDANCE	\$173,266		\$194,435		\$219,896		\$223,438		\$3,542	2%
DRAMA	\$5,028		\$10,573		\$3,300		\$3,300		\$0	0%
SPED/ESL	\$1,175,757		\$1,091,970		\$1,140,742		\$1,363,152		\$222,410	19%
PRINCIPALS OFFICE	\$313,184		\$328,289		\$339,232		\$340,891		\$1,659	0%
ATHLETIC	\$239,606		\$236,016		\$335,245		\$246,640		(\$88,605)	-26%
<b>HIGH SCHOOL APPROPRIATED BUDGET</b>	<b>\$4,601,915</b>	<b>71.3</b>	<b>\$4,617,485</b>	<b>70.9</b>	<b>\$4,955,281</b>	<b>69.6</b>	<b>\$5,069,989</b>	<b>72.5</b>	<b>\$114,708</b>	<b>2%</b>

**PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION**

<u>SCHOOL / DESCRIPTION</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 ACTUAL</u>	<u>FY08 FTEs</u>	<u>FY2009 APPROP.</u>	<u>FY09 FTEs</u>	<u>FY2010 RECOMMEND</u>	<u>FY10 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b>HIGH-MIDDLE SCHOOL OPERATIONS</b>										
<b>MS-HS BLDG &amp; GROUNDS APPROP. BUDGET</b>	<b>\$720,893</b>	<b>7.0</b>	<b>\$646,485</b>	<b>7.0</b>	<b>\$609,772</b>	<b>6.0</b>	<b>\$541,903</b>	<b>6.0</b>	<b>(\$67,869)</b>	<b>-11%</b>
<b>DISTRICTWIDE/CENTRAL OFFICE -- Total Projected Enrollment 2137</b>										
UNDISTRIBUTED										
DISTRICTWIDE CURRICULUM & PROF. DEVEL.	\$60,221		\$192,093		\$302,267		\$205,167		(\$97,100)	-32%
TECH./ HEALTH SVCS.	\$176,766		\$179,629		\$419,181		\$211,949		(\$207,232)	-49%
SPED	\$442,077		\$515,860		\$466,180		\$460,642		(\$5,538)	-1%
SCHOOL COMMITTEE	\$5,421		\$6,547		\$7,150		\$7,150		\$0	0%
SUPERINTENDENT	\$250,839		\$260,566		\$270,948		\$272,201		\$1,253	0%
FINANCE & PERSONNEL	\$345,288		\$333,163		\$325,941		\$341,512		\$15,571	5%
FIXED COSTS	\$1,920,269		\$2,117,193		\$2,183,098		\$2,632,674		\$449,576	21%
BUILDING & GROUNDS OPERATIONS	\$90,743		\$93,358		\$236,697		\$161,426		(\$75,271)	-32%
CAPITAL PROJECTS/BONDS (inside budget)	\$2,791,363		\$2,686,973		\$2,673,031		\$2,678,886		\$5,855	0%
TRANSPORTATION	\$33,721		\$256,157		\$348,339		\$285,842		(\$62,497)	-18%
<b>CNTRL OFF/DISTRICTWIDE APPROP. BUDGET</b>	<b>\$6,116,708</b>	<b>11.1</b>	<b>\$6,641,538</b>	<b>10.9</b>	<b>\$7,232,832</b>	<b>12.5</b>	<b>\$7,257,448</b>	<b>12.5</b>	<b>\$24,616</b>	<b>0%</b>
<b>TOTAL SCHOOL OPERATING BUDGET</b>	<b>\$20,340,875</b>	<b>265</b>	<b>\$21,079,195</b>	<b>260</b>	<b>\$22,571,900</b>	<b>254</b>	<b>\$22,681,491</b>	<b>266</b>	<b>\$109,591</b>	<b>0%</b>
Separate Vote for HS-MS Debt Expected Federal / State Stimulus Program	(\$2,565,372)		(\$2,517,472)		(\$2,532,590)		(\$2,542,513) (\$157,983)		(\$9,923)	0%
<b>TOTAL SCHOOL BUDGET</b>	<b>\$17,775,503</b>		<b>\$18,561,723</b>		<b>\$20,039,310</b>		<b>\$19,980,995</b>		<b>\$99,668</b>	<b>0%</b>
<b>Annual Change %</b>			4.4%		8.0%		-0.3%			

NOTE: For FY2010, an additional \$1,579,294 in Outside Funding from Choice, Food Service, EDP, Pre-Kindergarten, Athletic and Circuit Breaker revolving accounts has been committed to cover fixed and known costs required to operate the school program, and not reflected in the appropriated budget total above.

# Warrant for the May 12, 2009 Annual Town Meeting

**Note: The following is a summary prepared by the Finance Committee of each article on the warrant. A complete text of the warrant articles will be posted at Town Hall and on the Town's web site ([www.town.ipswich.ma.us](http://www.town.ipswich.ma.us)) and will be available at the Town Meeting.**

**Article 1 – Consent Article.** To set the salaries for all elected officials as presented in the Town operating budget and designate the positions to be filled at the Town elections. The polls for this Town election will open at 7:00 a.m. and close at 8:00 p.m. This article authorizes payment-in-lieu-of-taxes of **\$275,000** to the Town from available funds in the Electric Light Department. In accordance with Massachusetts General Laws, this article authorizes the Board of Selectmen to appoint an Acting Town Manager during vacation, leave and the absence of the Town Manager with an exemption from the state conflict-of-interest law. This is known as a “consent” article since it combines several routine items into a single article. *(Requested by: Board of Selectmen)*

*The payment in lieu of taxes will have the effect of reducing an average single-family tax bill by approximately \$.025. **The Finance Committee recommends approval.***

**Article 2 – Finance Committee Election.** To elect one Finance Committee member, by the Town Meeting for a term of three years. The Finance Committee recommends the election of Robert White. *(Requested by: Board of Selectmen)*

***The Finance Committee recommends approval.***

**Article 3 – Unpaid Bills.** To appropriate funding for unpaid bills from prior fiscal years. *(Requested by: Board of Selectmen)*

The town has unpaid bills totaling \$1,016.83. This is a routine article that has minimal fiscal impact. ***The Finance Committee recommends approval.***

**Article 4 – Fiscal Year 2010 Municipal Budget.** To hear the report of the Finance Committee recommending a FY2010 municipal operating and capital budget of \$13,862,946 (which includes \$1,064,392 in debt service for the town hall, library additional and open space acquisition projects that has previously been authorized by Town Meeting and exempted by voters from the tax limitations of Proposition 2-1/2). This budget is offset by \$230,925 in non-tax revenues, leaving \$13,632,021 net to be raised and appropriated.

A detailed breakdown and narrative description of the municipal budget are included elsewhere in this report. *(Requested by: Board of Selectmen)*

*The municipal budget is supported primarily by local property taxes and also in part by other revenues. The .4% municipal budget increase recommended by the Finance Committee this year rely on the maximum 2-1/2% increase in the property tax levy allowed this year by Proposition 2-1/2 plus our best estimate of new growth. This article represents about \$1,838 in property taxes on an average single-family home. **The Finance Committee recommends approval.***

**Article 5 – Town Budget Amendments.** To amend the fiscal year 2009 municipal budget approved at the May 2008 Annual Town Meeting. Any proposed amendments will consist of zero-transfers between accounts that do not increase the total budgeted amount. The appropriations within the FY'10 budget are intended to 1) appropriate monies from the Waterways Improvement fund to support the Harbormaster budget; and 2) transfer funds from free cash to cover the remaining cost of state mandated revaluation of all real and personal property within the Town *(Requested by: Board of Selectmen)*

*Final budget transfers had yet been proposed when the Finance Committee conducted its public hearing on the warrant. **The Finance Committee will make a recommendation at Town Meeting.***

**Article 6 – Fiscal Year 2009 School Budget.** To hear the report of the School Committee and Finance Committee recommending a FY10 school budget of \$19,980,995. A detailed summary of the recommended budget is included elsewhere in this report. *(Requested by: School Committee)*

*The school budget is supported primarily by local property taxes and also in part by other off-budget revenues. The 0% school budget increase recommended by the Finance Committee this year rely on the maximum 2-1/2% increase in the property tax levy allowed this year by Proposition 2-1/2 plus our best estimate of new growth. This article represents about \$2,648 in property taxes on an average single-family home. **The Finance Committee recommends approval.***

**Article 7 – School Project Debt Service.** To appropriate \$2,542,513 for scheduled debt service on the middle school and high school, of which \$1,389,800 will be offset by state school building assistance and the remaining \$1,152,713 will be raised through local taxes. The project has previously been authorized by Town Meeting and exempted by voters from the tax limitations of Proposition 2-1/2. *(Requested by: School Committee)*

*This article has no fiscal impact because the bonds have already been issued. **The Finance Committee recommends approval.***

**Article 8 – Wind Turbine Project Debt.** The School Department sought and received a low interest loan under the Clean Renewable Energy Bonds program (CREBs) of the Federal government to support construction of a wind turbine generator to reduce electricity costs in the public schools. The wind turbine generator is being constructed by the Electric Light Department at the end of Town Farm Road. The cost of the project is **\$4,242,000** million to be shared and supported by the **\$1.6** million CREBs loan from the School Department and a **\$2,642,000** million borrowing by the Electric Light Department. The length of the CREBs loan and interest rate is determined by the Internal Revenue Service and varies. Currently, the CREBs loans are authorized for 15 years at 1.5% interest. *(Requested by: School Committee)*

This article will enable the School Department to appropriate a sum of money for debt service payments and other costs related to the construction of the wind turbine generator. ***The Finance Committee will make a recommendation at Town Meeting.***

**Article 9 – Capital Improvements Stabilization Fund Appropriation.** To appropriate \$71,465 from the Capital Improvements Stabilization fund. These funds will be used as follows: \$26,465 to convert the Library's boiler to natural gas, \$45,000 to convert the Police HQ from electric to natural gas. *(Requested by: Board of Selectmen)*

*This article has no fiscal impact because the stabilization fund is not part of the general fund, and has no impact on the tax rate. There is a current balance of \$78,829 in the Fund. If the proposed items are funded, \$7,364 will remain in the Fund. **The Finance Committee recommends approval.***

**Article 10 – Whittier Vocational Technical High School Budget.** To approve the proposed Whittier Regional Vocational Technical High School budget for FY2010 and to appropriate funds to pay the Town's anticipated \$452,406 assessment toward the regional school district's expenses. This represents a decrease of \$121,789 over the FY '09 assessment. Twenty seven Ipswich students are currently enrolled at Whittier. *(Requested by: Raymond K. Morley, Ipswich representative to the Whittier Regional School Committee)*

***The Finance Committee recommends approval.***

**Article 11 – Fiscal Year 2010 Water and Sewer Budgets.** To appropriate a \$2,403,850 budget for the Water Division and a \$1,562,843 budget for the Sewer Division in FY2010. *(Requested by: Board of Water/Sewer Commissioners)*

The water and sewer divisions are self-supporting from user fees and other operating revenues so this article will have no effect on the tax rate. An average homeowner will be charged about \$640 per year for water services. An average homeowner will pay \$583 for sewer treatment services. **The Finance Committee recommends approval.**

**Article 12 – Water Department Bond.** To authorize the Treasurer to borrow a sum of \$2,395,000, to replace water mains on Washington Street (\$814,220) and North Main Street (\$931,280) and to fund capital improvements at the Water Treatment Plant (\$649,500). The work at the treatment plant is related to a new emergency generator at Mile Lane booster station and at Dow Reservoir. *(Requested by: Board of Selectmen)*

**The Finance Committee recommends approval.**

**Article 13 – Citizens Petition: Funding for the 375<sup>th</sup> Anniversary Celebration.** To appropriate \$50,000 in public funds to support a series of programs during the summer of 2009 to commemorate the 375<sup>th</sup> anniversary of the founding of Ipswich. *(Requested by: Board of Selectmen)*

**The Finance Committee will make a recommendation at Town Meeting.**

**Article 14 – Capital Improvements Bond.** To authorize the town borrow a sum of \$302,376 for the following capital purchases:

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Facilities	Town Hall Phase II Window Replacement	\$50,000
Recreation	Bialek Park Play Structure Replacement	\$36,231
Recreation	Renovation of 90' Baseball Diamond	\$85,000
Police	2009 Crown Victoria (Patrol)	\$28,205
Police	2009 Ford Fusion (Police Chief)	\$23,000
Police	2009 Ford Escape Hybrid (Police Command Car)	\$28,470
Fire	2009 Ford Escape Hybrid (Fire Prevention)	\$28,470
Town Mgr./ Health	2009 Ford Fusion (Police Chief)	\$23,000
TOTAL		\$302,376

*(Requested by: Board of Selectmen)*

**The Finance Committee recommends approval.**

**Article 15 – Pavement Management Program Bond.** To authorize the town to bond \$550,000 in Fiscal 2010 to fund the first year in a ten year comprehensive program for pavement maintenance and rehabilitation with the goal of maximizing the value and life of

the Town's street network. The ten year program will be looking to invest \$1.1 million per year into the town's pavement infrastructure. (Requested by: Board of Selectmen)

*This article represents \$11.88 in property taxes on an average single-family home. **The Finance Committee recommends approval.***

**Article 16 – Chapter 90.** To appropriate \$331,523 for road resurfacing and repairs in FY2010 to be funded by the state's Chapter 90 program. (Requested by: Board of Selectmen)

*This article has no impact on the tax rate since funds are provided by the State. The FY2010 funding is an estimate pending the action of the legislature. **The Finance Committee recommends approval.***

**Article 17 – Revolving Funds: Council on Aging; Health Department; Historical Commission; Facilities Department & Shellfish Department.** This article will continue authorization of certain revolving funds under the terms of the Massachusetts General Laws, Chapter 44, Section 53 E ½. Fees collected by departments under this article are deposited into special, revolving accounts that are separate from the General Fund of the Town. Revolving fund monies must be expended for purposes directly related to the mission of their respective departments. The following revolving funds are hereby created:

- 1) Council on Aging Revolving Fund - No more than \$100,000 may be expended in FY2010.
- 2) Health Department Revolving Fund - No more than \$7,000 may be expended in FY2010.
- 3) Health Department Public Health Revolving Fund - No more than \$10,000 may be expended in FY2010.
- 4) Historical Commission Revolving Fund - No more than \$5,000 may be expended in FY2010.
- 5) Facilities Department Revolving - No more than \$10,000 may be expended FY2010.
- 6) Shellfish Department Revolving Fund - No more than \$15,000 may be expended in FY2010.

*(Requested by: Board of Selectmen)*

***The Finance Committee recommends approval.***

**Article 18 – Committee Reports.** To hear reports from standing committees of the Town. (Requested by: Board of Selectmen)

*This article has no fiscal impact. **No recommendation necessary.***

**Article 19 – Public Consumption of Marijuana.** To authorize the town to amend the General Bylaw, Chapter XV, MISCELLANEOUS PROVISIONS FOR PUBLIC ORDER AND SAFETY, Section 1, Disorderly Behavior, with the following subsection (d) to read: **PUBLIC CONSUMPTION OF MARIJUANA OR TETRAHYDROCANNABINOL** - No person shall smoke, ingest or otherwise use or consume marijuana or tetrahydrocannabinol (as defined in G.L. c. 94C, § 1, as amended) while in or upon any street, sidewalk, public way, footway, passageway, stairs, bridge, park, playground, beach, recreation area, boat landing, public building, schoolhouse, school grounds, cemetery, parking lot, or any area owned by or under the control of the Town of Ipswich; or in or upon any bus or other passenger conveyance operated by a common carrier; or in any place accessible to the public. The penalty for violations shall be as follows:  
1<sup>st</sup> Offense -- \$100.00  
2<sup>nd</sup> Offense - \$200.00  
3<sup>rd</sup> and Subsequent Offense -- \$300.00

*(Requested by: Board of Selectmen)*

***The Finance Committee will make a recommendation at Town Meeting.***

**Article 20 – Acceptance of State Legislation: Military Leave.** To authorize the town to accept two local option provisions in state statutes that govern military leave for town employees. 1) MGL Chapter 33, Section 59 provides that any employee of a town which has a military annual tour of duty of not exceeding 34 days in any state fiscal year as a member of a reserve component of the armed forces of the United States, will receive pay without loss of his ordinary remuneration as an employee of the town and shall also be entitled to the same leaves of absence or vacation with pay given to other like employees or officials. 2) MGL Chapter 182, Section 77 of the Legislative Acts of 2008 provides that any town employee on a military leave of absence because the employee is a member of the army national guard, the air national guard or a reserve component of the armed forces of the United States called to active service in the armed forces of the United States after September 11, 2001, shall be entitled to receive pay at his regular base salary as a public employee, and shall not lose any seniority or any accrued vacation leave, sick leave, personal leave, compensation time or earned overtime. (Requested by: Board of Selectmen)

Ipswich employees eligible under these provisions shall be paid their regular base salary, reduced by any amount received from the United States as pay or allowance for military service performed during the same pay period. **The Finance Committee recommends approval.**

**Article 21 – Acceptance of State Legislation: Post Employment Benefits Trust Fund.**  
To authorize the Board of Selectmen to set up a special trust fund to be called, the Other

Post Employment Benefits (OPEB) Liability Trust Fund, for appropriations made to cover the unfunded actuarial liability for health care and other post-employment benefits for retirees. Previous to this statute, municipalities had to obtain a special act to create an OPEB trust fund. In 2008, Ipswich did petition for a special act to create a local OPEB. The special act has not been approved and would be unnecessary should the Town Meeting accept this local option legislation. *(Requested by Board of Selectmen)*

***The Finance Committee recommends approval.***

**Article 22 – Lease/Purchase of Voice over Fiber Telecommunications System for the Town.** To authorize the Board of Selectmen to enter into five year lease/purchase agreement for the procurement and installation of an office communications system that will take advantage of the Town’s newly installed fiber optic network. This system would be inclusive of new equipment and software for the Town Hall, Police Station, Public Library, Utilities Building, Water Treatment Plant, Wastewater Treatment Plant, Animal Control, Fire Department and the Cemetery & Parks Building. *(Requested by Board of Selectmen)*

***The Finance Committee will make a recommendation at Town Meeting.***

**Article 23 – Special Act: Amending Chapter 5 of the Acts of 1775.** To authorize the Board of Selectmen to amend a statute enacted in 1775 specifying the method of appointing the Feoffees of the Grammar School. The proposed legislation would establish a new board of Feoffees with two members appointed by the School Committee, two members appointed by the Board of Selectmen, two members appointed by the Finance Committee and one member appointed by the Town Meeting. The proposed legislation would also prohibit members of the School Committee, Board of Selectmen, Finance Committee, School Superintendent and Town Manager from becoming Feoffees. *(Requested by Finance Committee)*

***The Finance Committee recommends approval.***

**Article 24 – Renaming a Portion of Soffron Lane to “Brewery Place”.** To authorize the town to rename the portion of Soffron Lane located between the easterly and westerly legs of Brown Square from its current name to “Brewery Place”. The Mercury Brewing Company recently purchased the vacant industrial building at 2 Soffron Lane and is in the process of converting it into a brewery and brew pub. Police Chief Gavin Keenan and Fire Chief Art Howe have both indicated that they have no issue with the proposed change, provided that adequate signage is installed to make it clear that Brewery Place extends between the easterly and westerly legs of Brown Square, and that beyond that point the street name would remain Soffron Lane. *(Requested by Board of Selectmen)*

***The Finance Committee recommends approval.***

**Article 25 – Increasing Demand Payment for Delinquent Taxes.** To authorize Town Meeting to increase the fee charged by the Town Treasurer/Collector for a demand notice for nonpayment of taxes from five dollars (\$5.00) to fifteen dollars (\$15.00). This fee is added to the tax obligation. (Requested by Board of Selectmen)

***The Finance Committee recommends approval.***

**Article 26 – Reconsideration.**

To reconsider any previous articles if necessary to comply with the tax limitations of Proposition 2-1/2. (Requested by: Board of Selectmen)

***If necessary the Finance Committee will make a recommendation at Town Meeting, otherwise action on this article will be indefinitely postponed.***

# Appendix

# 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.

**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.

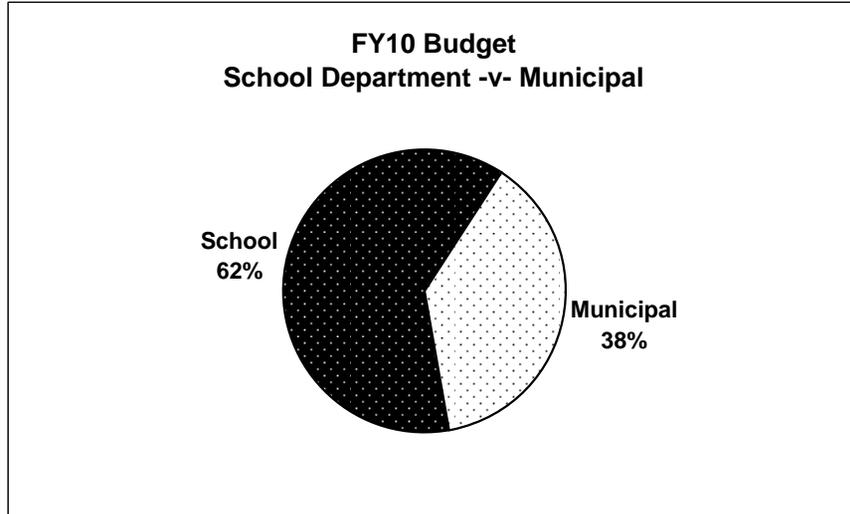
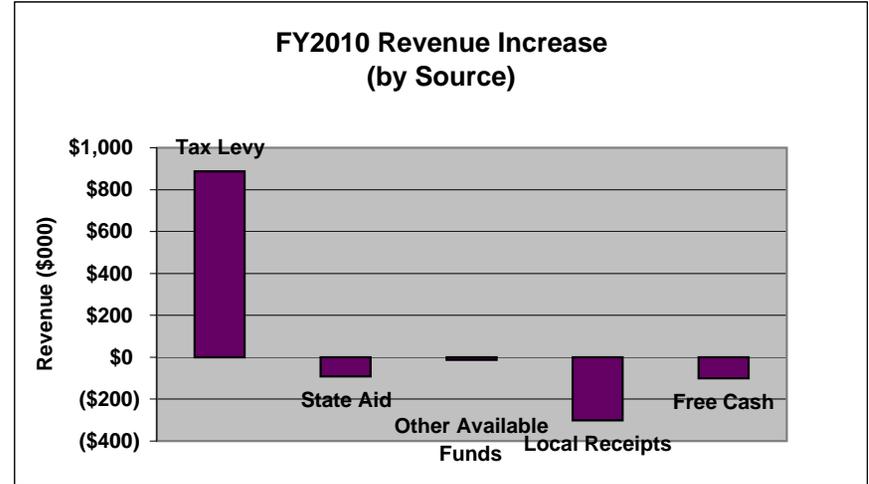
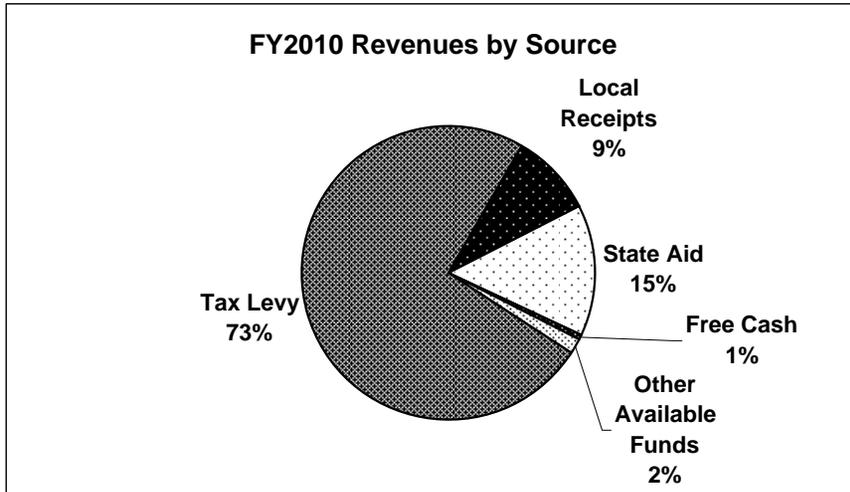
**STABILIZATION FUND** -- A special account created to provide a reserve for Town expenditures.

**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**

**FY2010 Budget At a Glance**



**Top 5 Department**

	\$ Budget	% of Budget
IPSWICH SCHOOLS	\$22,523,508	62%
PUBLIC SAFETY	\$3,944,896	11%
GENERAL GOV ((Ins / Benefits / Debt)	\$3,883,066	11%
PUBLIC WORKS	\$3,557,494	10%
FINANCE	\$975,161	3%

# EXHIBIT C

## Comparison of Localities: Avg. Single Family Tax Bills

Fiscal Year 2009 Average Single Family Tax Bill

Municipality	Assessed Value	# of Parcels	Average Value	Tax Rate	Avg. Single Family Tax Bill	Rank
WENHAM	701,147,100	1,081	648,610	13.71	8,892	13
MANCHESTER	1,634,083,400	1,540	1,061,093	8.25	8,754	14
HAMILTON	1,205,005,300	2,336	515,841	15.23	7,856	24
BOXFORD	1,702,254,900	2,630	647,245	11.76	7,612	26
TOPSFIELD	1,027,248,000	1,836	559,503	12.88	7,206	29
ESSEX	512,870,000	981	522,803	11.90	6,221	42
WEST NEWBURY	677,900,100	1,318	514,340	12.08	6,213	44
MIDDLETON	991,316,600	1,934	512,573	10.99	5,633	54
AMESBURY	1,111,714,900	3,347	332,153	16.53	5,490	59
NEWBURYPORT	2,001,881,800	4,272	468,605	10.93	5,122	68
<b>IPSWICH</b>	<b>1,833,845,560</b>	<b>3,739</b>	<b>490,464</b>	<b>10.34</b>	<b>5,071</b>	<b>72</b>
BEVERLY	3,734,494,300	8,358	446,817	10.86	4,852	81
GLOUCESTER	3,586,973,400	7,149	501,745	9.60	4,817	83
ROWLEY	661,069,200	1,618	408,572	11.34	4,633	92
ROCKPORT	1,251,404,000	2,333	536,393	8.42	4,516	96
GEORGETOWN	1,010,603,210	2,394	422,140	9.98	4,213	116
NEWBURY	1,058,970,500	2,308	458,826	9.16	4,203	117

Source: Mass DOR Data  
Sorted by: Avg. Single Family Tax Bill

