

**Town of Ipswich  
Finance Committee**



**Annual Report  
For the Town Meeting  
Tuesday, May 11, 2010**

**Please bring this report to Town Meeting**

## TABLE OF CONTENTS

### Town Meeting Overview

- List of Warrant Articles Involving Spending Authority
- Summary of Finance Committee Budget Recommendations

### Message to the Voters

- Introduction
- Base Budgets – Determining Where to Start the Annual Budget Discussion
- Municipal Budget Highlights
  - Trash Contract
  - Energy Conservation
  - Bialek Park
  - ICAM - Ipswich Community Access Media
  - Ambulance Contract
  - Municipal facilities
- School Budget Highlights
- Long Range Financial Planning Subcommittee –Summary Report
- Feoffees of Grammar School - Update

### Financial Summaries

- Budget Summary Chart
- Proposed FY2011 Municipal Operating Budget
- Proposed FY2011 School Operating Budget

### Town Meeting Warrant and Recommendations

### Appendix

Exhibit A: Glossary of Terms

Exhibit B: Comparative Tax Rate Burden

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 Meeting Overview

### Articles Involving Spending Authority

- **Article 4. Municipal Budget - \$14,191,874**  
Overview – Maintains current level of services with modest new investment in overdue capital improvements and energy conservation.
- **Article 5. School Budget - \$20,363,261**  
Overview – Even with a budget increase, the Schools face a tight budget. World languages eliminated at the Middle School, limited or no investment in technology and materials, reduced physical education in the elementary schools, increases in class size and total cost of school resource officer shifted to municipal budget.
- **Article 6. High School/Middle School Debt - \$2,544,125**  
Overview – Annual Bond Payment for High School and Middle School
- **Article 7. Whittier Regional Technical School Budget – \$350,095 (21.2% decrease)**  
Overview – Fewer Ipswich students attending and sharp pencil on part of Whittier Board and administration
- **Article 14. Roads - \$2,000,000 Bond Authorization**  
Overview – To pay for redo of Central and South Main or, if Federal support materializes, to improve Washington and North Green.
- **Article 20. New Centrifuge for Waste Water Treatment Plant – \$1,800,000 Bond Authorization**  
Overview – To be paid off through water rates. Gets water out of the gunk – reduces processing fees – old centrifuge tired.

**TOWN OF IPSWICH**  
**Summary of Finance Committee's Budget Recommendations**  
**For the May 11, 2010 Annual Town Meeting**

	Budgeted FY2010 (A)	Recommended FY2011 (B)	Increase/(decrease) from FY2010	% change
<b>REVENUES</b>				
State Aid	\$6,641,703	\$6,740,333	\$98,630	1.5%
State Highway Funding - Chapter 90	\$331,523	\$346,381	\$14,858	4.5%
Free Cash	\$429,081	\$11,134	-\$417,947	-97.4%
Other Available Funds	\$663,524	\$522,315	-\$141,209	-21.3%
Estimated Receipts	\$2,855,412	\$2,805,197	-\$50,215	-1.8%
<b>Subtotal - Before Property Taxes</b>	<b>\$10,921,243</b>	<b>\$10,425,360</b>	<b>-\$495,883</b>	<b>-4.5%</b>
Property Taxes within Levy Limit	\$26,170,068	\$27,066,660	\$896,592	3.4%
Prop. 2-1/2 Debt Exclusions	\$2,074,797	\$2,014,920	-\$59,877	-2.9%
<b>TOTAL REVENUE SOURCES</b>	<b>\$39,166,108</b>	<b>\$39,506,940</b>	<b>\$340,832</b>	<b>0.9%</b>
<b>MUNICIPAL BUDGET</b>				
Municipal Operating & Capital Budget	\$13,163,349	\$13,258,830	\$95,481	0.7%
Debt Service	\$1,009,718	\$933,044	-\$76,674	-7.6%
<b>Total - Municipal Budget</b>	<b>\$14,173,067</b>	<b>\$14,191,874</b>	<b>\$18,807</b>	<b>0.1%</b>
<b>SCHOOL BUDGET</b>				
School Operating & Capital Budget	\$19,953,281	\$20,363,261	\$409,980	2.1%
Debt Exclusion: High School / Middle School	\$2,542,513	\$2,544,125	\$1,612	0.1%
<b>Total - School Budget</b>	<b>\$22,495,794</b>	<b>\$22,907,386</b>	<b>\$411,592</b>	<b>1.8%</b>
<b>OTHER EXPENSES</b>				
Unpaid bills/Special Appropriations	\$10,377	\$20,000	\$9,623	
Whittier Assessment	\$452,406	\$350,095	-\$102,311	-22.6%
Highway Expense - Chapter 90	\$331,523	\$346,381	\$14,858	4.5%
Unappropriated local expenses	\$303,637	\$302,871	-\$766	-0.3%
State/county assessments	\$995,879	\$1,047,748	\$51,869	5.2%
Overlay	\$387,138	\$340,000	-\$47,138	-12.2%
<b>Total - Other Expenses</b>	<b>\$2,480,960</b>	<b>\$2,407,095</b>	<b>-\$73,865</b>	<b>-3.0%</b>
<b>TOTAL EXPENSES</b>	<b>\$39,149,821</b>	<b>\$39,506,355</b>	<b>\$356,534</b>	<b>0.9%</b>
<b>Total Under Levy Limit</b>	<b>\$16,287</b>	<b>\$585</b>		

(A) Reflects Fall Town Meeting Appropriations

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

\* Based on the State Revenue forecast of Apr 10 and will change through June.

## Message to the Voters

### Introduction

The Board of Selectmen, School Committee, Finance Committee, numerous volunteer citizen committees and dedicated Town employees have worked hard developing budgets that adhere to the Prop 2 -1/2 levy limit and ensure essential municipal services and quality schools for the next fiscal year (FY 2011). Although the Fin Com has encouraged some additional investment in overdue capital improvements, the level of services for FY 2011 have been maintained at about the same level as in the current fiscal year. The Fin Com thanks all of those who have assisted in preparing the various budgets and the report that follows.

Once again this year the Fin Com is going to recognize a member of the Ipswich community for outstanding citizenship and contribution to making Ipswich the extraordinary place it is to live, work and raise a family. Please join us at Town Meeting to celebrate the naming of the 2010 Citizenship Award recipient.

### **Building Municipal and School Budgets for the fiscal year July 1, 2010 through June 30, 2011 (FY 2011): Base Budgets – Determining Where to Start the Annual Budget Discussion**

The Fin Com begins its annual budget deliberations by establishing so called “base budget” for both the school and municipal budgets. The idea is to establish a starting point based on core operating expenses for the current fiscal year (FY 2010) before making decisions about adding new revenues for the next fiscal year (FY 2011). The base budgets agreed upon for this year are \$19,963,804 for the School Budget and \$12,895,399 for the Municipal Budget. Base budgets exclude certain debt cost as permitted under Prop 2 ½.

The Fin Com initially requested that the proposed Municipal and School budgets for FY 2011 should be presented with a zero increase over the current year. This decision was dictated by troubling revenue estimates that suggested that state allocations for FY 2011 might be reduced as much as 10%. As budget season progressed the revenue picture improved in the sense that state reductions are closer to 4%. Additionally, Ipswich has been fortunate to see a substantial reduction in the Town’s trash contract and a reduction to zero for the cost of the Town’s ambulance service.

Ultimately there was sufficient flexibility to increase the base budgets by 1.5% for FY 2011. This increase will permit Municipal and School services for FY 2011 to be maintained at about the same level as the current year. The Fin Com also added \$100,000 to the School budget and \$170,000 to the Municipal budget to fund some much-needed capital improvements. Although still modest compared to total budgets, the Fin Com continues to advocate for capital and infrastructure investments.

When long term debt is included the **Ipswich Municipal budget (Town services) is recommended at \$14,191,874** and the **Ipswich School budget including High School/Middle School debt is recommended at \$22,907,386**. If accepted by voters at Town Meeting these recommendations will result in an estimated tax rate of \$11.93 per \$1000 of assessed valuation. This will result in a \$.39 increase per thousand increase over the current rate. Thus the typical residence assessed at \$456,270 will receive an estimated tax bill of \$5,443. This estimate is against the expected tax levy of \$29,181,554 for FY 2011, vs. \$28,228,577 for FY 2010.

### **Municipal Budget Highlights - Points of Interest**

**Trash Collection – the costs are going down.** The Town of Ipswich has been fortunate to have an active recycling committee helping to educate the community about the benefits of recycling. This committee's work, the cooperation of residents in adopting recycling, an increasingly competitive "hauling/disposal" market, and Selectperson Elizabeth Kilcoyne's campaign to negotiate a more favorable hauling contract - all have helped Ipswich to reduce the cost of trash collection by one third in four years. For FY 2011 this budget item is \$669,000, down from a high of \$919,000 in FY 2007. Waste that used to cost \$97.50 per ton to incinerate will cost the Town \$67 per ton in FY 2011.

In order to achieve this cost saving several changes have taken place regarding trash collection. First, the number of bags of trash per family collected for free has been progressively reduced from a high of 4 bags to only 1 bag starting in July 2010. Second, Ipswich has adopted single stream recycling. This approach frees residents from the onerous task of separating recyclables into various categories. Now all recyclables can just be added to the bin with the task of separation handled by the hauler – and there is no limit to the amount of material residents can recycle – and, no matter the amount of recycled material, disposal costs to the Town remain the same - fixed at around \$200,000.

**Energy Conservation – some important municipal investments.** The Town has been working on various efforts to conserve energy – with priority attention given to those with the greatest potential to reduce costs.

- **Town Hall – Energy Efficient Windows.** For those of you who visit Town Hall it is obvious that the building has a lot of very big windows. The Town has been systematically replacing these windows with more energy efficient windows. FY 2011 will be the third and final year of this program – with all windows replaced – the short and long-term energy cost savings are expected to be substantial.
- **Town Hall – As Power Station.** Another intriguing energy-related effort involves plans to have the Town Hall begin generating some of its own power.

Ipswich has been successful in obtaining a competitive \$150,000 grant from the Massachusetts Green Communities Program enabling us to place solar panels on the Town Hall roof. These panels are expected to generate about 1/3 of the Town Hall's electrical needs.

- Energy Efficient Heating Systems. More efficient boilers have been installed in the Library and the Central Fire Station. Plans for FY2011 call for upgrading the heating system in the Town Hall that will save approximately \$10,500 in heating costs.

**Bialek Park – a whole new look.** The improvements at Bialek Park deserve special recognition. Not only is there a new play structure for children and a renovated 90-foot baseball field, there is a new drainage system that is expected to solve a major water problem that has been a continuing source of concern for years. The success of this project is another example of the benefits of combining public and private dollars to achieve an important result for Ipswich. A salute to everyone who made this project a success.

**ICAM – Ipswich Community Access Media.** ICAM is something the Fin Com hopes the residents of Ipswich will become well informed about and embrace. Basically Ipswich now has a Television studio and an operating budget to produce and broadcast over cable TV. The content can consist of, so called, “PEG” material. PEG is short for locally generated Public Interest material, Education related material and Government related material. Currently, ICAM is focusing on live broadcasts of meetings of the Board of Selectmen, School Committee, Fin Com, Planning Board, Conservation Commission and Zoning Board of Appeal. And ICAM is just getting started – the paint is hardly dry on its new studio in the basement of Town Hall.

While the proceedings of our Town committees are important and no doubt fascinating to watch – if we let this be all that ICAM becomes – we will have missed the boat. The Fin encourages the residents of Ipswich to learn about ICAM's possibilities and to get involved helping to realize ICAM's potential. We look forward to ICAM's creativity and success in broadcasting materials that educate and inform all of us about the richness of our community and the world beyond.

By statute, the Selectmen are responsible for establishing and providing ultimate oversight of ICAM. In practice ICAM is organized as a non-profit corporation with an independent board. The money to support ICAM comes from the two cable companies – Verizon and Comcast. The cable companies have no choice, they are required to provide the resources and each is required to make available up to three dedicated cable channels. The final details of the relationship with cable companies are contained in a contract negotiated by the Selectmen. Money provided by the cable companies is pegged to 4% of their gross revenues derived from local subscribers, currently numbering about 5500. This arrangement provides some

\$120,000 per year for ICAM operations, which is expended base on a budget first approved by the Selectmen.

**Ambulance Contract.** Three years ago Ipswich was paying \$426,000 for ambulance and EMS services for the Town. By bidding the contract, this cost has been reduced over two years to the current \$252,000 in FY 2010 – and we receive improved services including two ALS (advanced life support) ambulances stationed within the town. For FY 2011 the situation has changed again. By working with Essex and Rowley, Ipswich will have the same level of serve as in the current year but with a fee of zero. This is because the ambulance company sees the three towns as a lucrative hub for the transportation of patients to healthcare facilities.

Fin Com concurs with the Town Manager’s recommendation to apply this saving to fund long overdue capital projects and to help fund a proposed bond for street repair.

**Municipal Facilities.** The Finance Committee would like to recognize the Municipal’s Facilities Department for continued efforts to creatively and cost effectively maintain and improve the Town’s buildings and grounds. Despite operating on a constricted budget, Bill Hodges and his team have delivered excellent results by selecting projects that generate the best return per dollar spent.

In addition to the energy efficiency projects mentioned above, they have taken care of roof repair at the Police Station and considerable maintenance work at the Highway Garage. These projects seek to prolong the life of town assets while offering long term economic advantage due to energy savings and cost avoidance. Equally impressive to our Committee was the manner in which these projects, and others, were completed.

The Facilities team does much of this work themselves, rather than outsource it to more expensive contractors. They apply for, and win, grant monies to pursue energy efficiency projects. They utilize high quality, low cost correctional labor to complete some of the work. And, finally, they continue to bid projects (often in conjunction with the School Department) to insure the Town is receiving the best quality work for the lowest possible price. We commend their accomplishments and look forward to their continued success.

### **School Budget Highlights**

The Ipswich public schools face fiscal challenges as they continue to provide quality programs and services to our young people. State Aid and Federal Stimulus grants are critically important, but always uncertain. In the current year, for example, the School Department applied for and was granted \$203,000 in State Fiscal Stabilization Fund (SFSF) monies. Unfortunately since the actual

cash payment was not received until well into the fourth quarter, the system was forced to manage a vexing cash flow crisis.

In the last few days, the School Department has been advised that FY11 State Aid in the form of Chapter 70 funding may be reduced by \$50,000, an amount which will hopefully be recouped through an SFSF grant. This will be the last year that Federal stimulus funding through grants from the Individuals with Disabilities Education Act (IDEA) and Title I (to improve literacy among indigent children) will be available. Those grants will provide \$245,543 and \$76,869, respectively, in the coming year. As with this year's grants, the timing of these receipts remains unclear.

As discussed elsewhere in this report, the Foeffee Trust for the Grammar Schools is not expected to provide any support for the schools and will continue to drain much needed cash from the schools and the town through legal and advisory expenses incurred in litigation. In addition, the School Committee, Board of Selectmen and Finance Committee have expended considerable time and professional energy in dealing with this ongoing issue. The 2009 Annual Town Meeting's Home Rule request to the Legislature involving the Feoffees was remanded to study, leaving the Town's only recourse in the hands of the Probate Court.

In 2011, School Choice is expected to bring in \$787,000, however because the state formula for disbursement to receiving schools is less than half our actual per pupil cost this income provides needed cash but does not fully cover the cost of educating these students.

In the coming year, the Ipswich Schools will educate 2151 students, including 14 tuitioned outplacements, and 163 Choice-In students. The per pupil cost for Ipswich students (per 2008 DOE) was \$10,186, which was 18.2% below the state average of \$12,453 per pupil and ranks the Town at 198<sup>th</sup> out of 299 districts in student spending.

In order to stay within their operating budget, the schools will reduce or cut a number of educational programs by \$515,000, including:

- Elimination of foreign language instruction at the Middle School
- Reduction of foreign language instruction at the High School
- Reduction of physical education at the elementary schools
- Elimination of general music and the librarian positions at the elementary schools
- Elimination of the library teaching assistant position at the High School/Middle School
- Elimination of the School's previous share of the cost of the School Resource Officer (this position will be funded in FY2011 through the Police budget)

At the same time important steps to ensure systemwide school improvement include:

- Working with a consultant to conduct a comprehensive review of the Special Education program. The three primary areas of focus are service delivery, staffing, and economic efficiency.
- Commencing a new fund raising initiative, Technology for Education, through the not-for-profit Twenty First Century Fund. The purpose of the campaign is to provide, through grants, matching funds, cash and in-kind donations, new and upgraded computers, printers and other technology to replace current equipment that is over ten years old. Townspeople will learn how they can assist in this effort through brochures available at Town Meeting.

The Ipswich Public Schools have received a special award from the Commonwealth's Secretary for Energy and Environmental Education in recognition of our initiatives related to energy conservation (Wind Turbine) and maintenance projects (new roofs, windows, insulation, boilers, etc.) as well as those programs focused on environmental issues (green cleaning initiatives).

Despite gloomy economic predictions, the schools continue to provide above average education for the Town's children. Upon the retirement of Dr. Kenneth Cooper, the Paul F. Doyon Memorial School welcomed their new principal, David Archambault. The current enrollment of 514 students exceeds expectations of 490, resulting in a projected shifting in the number of third and fourth grade sessions. The Doyon anti-bullying program has proven very successful and the integration of conservation into their science curriculum (particularly the salamander walks) has opened many young (and some old) eyes to the richness and possibilities in our local environment.

The Winthrop Elementary School expects a slight reduction to 442 students, and also will see some changes in numbers of sessions at different grade levels. Compared to Doyon, Winthrop provides more programs partially covered under Title I and IDEA. They are seeing success for all students in their Learning After Dismissal (LEAD) programs which include homework help and vocabulary development, and a variety of enrichment activities provided by community volunteers including newspaper writing, fly fishing, knitting, arts and crafts, cooking, and dance and movement.

This winter, the Ipswich Middle School hosted a visit by Chinese students as the second half of an exchange initiated last spring when a group of our students traveled to China. Intercultural understanding was the school-wide theme culminating in home visits, shared meals, concerts and other programs.

The school utilizes their "Making a Difference Starts Here" mantra to encourage students to look outside themselves through service. Stand out efforts include: help for Haiti through Partners in Development; over 100 holiday dinners for

Ipswich Caring; support for the Animal Shelter; jeans for the homeless, and the Walk for Hunger. As a result of their intensive MCAS prep program, the Middle School received state recognition for its greatly improved MCAS scores.

Ipswich High School saw 90% of its graduates heading to college after scoring well on the MCAS exams. Two seniors are National Merit Finalists. Many students are accepted by highly ranked private colleges, but attend state institutions for financial reasons. New textbooks were purchased through a private donation of over \$17,000.

Regarding the athletic program, fees and gate receipts are expected to bring in about \$135,000 from the over 400 student athletes participating in 24 varsity and sub-varsity sports. While head coach salaries are covered through the budget, sub-varsity coaches and all supplies and materials are funded through these outside receipts. Ipswich Teams had solid showings, especially in Girls' Basketball, Swimming, and Gymnastics.

The Music and Art Departments are funded as part of the curriculum, but its students also receive funding and scholarships from 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. Having completed the rigging project several years ago, IMADA is currently working on the second phase of upgrades, the improvement of the sound system, in the Performing Arts Center.

In the visual arts, three students received Gold Keys and one a Silver Key at the state-wide Globe awards. Two juniors won All State awards.

About 44% (287) of our high school students participate in the music program. This year, a record seven students auditioned for and participated in the All State Music Festival, culminating in a performance at Symphony Hall. In addition, twenty-five student musicians won places at the Junior District Festival, and 16 went to the Senior District Festival. The Jazz Ensemble was very active in this year's visit by the Chinese students and they participated in numerous festivals around the state. Honors in the Arts are more traditional for wealthy school districts and private schools and it is a credit to the support of the town of Ipswich that our schools' Fine Arts Department continues to rank among the top in the Commonwealth.

Despite the many financial issues affecting our Nation and our Town, the Ipswich schools continue to provide above average education with below average funding. The School Department is working to contain costs. Conservation initiatives and building repairs aimed at lowering energy costs are to be applauded. In addition, the Finance Committee enthusiastically supports their upcoming review of service costs for Special Education, a steadily growing program in the public schools. In the absence of adequate funding from taxes, it is hoped that the Technology for

Education campaign will help return the schools to their previous position of state-wide dominance in technology.

The Finance Committee supports the School Department's FY11 operating budget of \$20,363,261, which is net of the \$2,544,125 annual portion of excluded debt for the construction of the High School/Middle School. It includes \$100,000 will be used for building improvements which are expected to result in rapid payback through reduced energy costs.

### **Long Range Financial Planning Subcommittee – Summary Report**

Following the 2009 Annual Town Meeting, the Ipswich Finance Committee established a Long Range Financial Planning (LRFP) Subcommittee with the primary task of reviewing the town's long-term financial prospects and making recommendations. In its first formal report, based on data available as of 3/25/10, a snapshot is provided of recent revenue and expense trends together with related financial projections. The analysis is based on the recent operating budget history of the town, as well as a quantitative and qualitative assessment of future expectations.

The committee's goal has been to alert town leaders to possible future scenarios, so that the Town's operations and essential services are on sound financial footings and are sustainable. The analysis shows a troubling trend; the growth rate of expenses will outpace the growth rate of revenue over the next few years leading to a shortfall in the town's ability to cover the anticipated costs of maintaining current services.

The Town's future financial picture is driven by key elements including wages, healthcare costs, retirement benefits, unfunded mandates and certain maintenance/capital expenditures. Left unattended, these elements will place the Town's budget (a combination of municipal and school) in a deficit position in the near future. The alternatives are few - the Town must improve the rate of revenue growth and/or reduce the rate of expense growth.

The Committee also has identified needs that currently are not being addressed or are being underfunded, and which, left unattended, have the potential to have a major negative impact on Ipswich. These include unfunded retirement liabilities, capital projects such as a fire station and road improvements, school technology updates, a growing school building maintenance backlog and less than adequate investments in educational programs and teaching materials.

The Town needs to think forward and consider ways to assure that there is room in the budget for ongoing, long term capital needs, including road maintenance, and other infrastructure and school support issues, or risk physical and service

deterioration that could undermine the quality of life in Ipswich. The Town must begin in earnest to systematically assess and prioritize town/school programs and services in light of the reality of less than adequate future resources.

In order to overcome the shortfall in revenues required to cover anticipated expenses, carefully considered actions to grow revenues and/or reduce expenses are warranted. Although it is impossible to discuss the future and its relationship to money without engendering controversy, the Long Range Financial Planning Subcommittee recommends the following as obvious topics to begin the conversation.

#### **Possible Revenue Sources**

- Meals tax
- Settlement of the Feoffees/Little Neck issue to the benefit of the schools
- Parking fees at the commuter rail lot and/or schools parking lots
- Improved contributions from state and federal sources.
- Overrides.

#### **Possible Expense Controls**

- Direct personnel costs
- Managing ancillary costs related to healthcare, pensions etc.
- Efficiencies afforded by regionalization.
- Efficiencies afforded by greater cooperation between/among the Schools, the Town and Utilities – Electric Light, Water and Sewer.

#### **Feoffees of Grammar School**

There has been positive action since last year's Annual Town Meeting when the Finance Committee proposed to speed up the process of resolving the various disputes involving the status of Feoffees and the Little Neck property, by asking for Legislative action and Probate Court action. With the support of the Selectmen and School Committee, the Annual Town meeting accepted the Finance Committee's proposal to file a home rule petition in the Legislature to change the Feoffees' structure from the current board with a majority of self-appointed lifetime members to a board whose members are appointed by and accountable to municipal boards (Selectman, School Committee and Finance Committee) and the Town Meeting.

The goal of the home rule petition was to jump start a process which had been languishing for over 8 years - since 2001 when the Annual Town meeting voted to take action to change the makeup of the Feoffees. Senator Bruce Tarr and Representative Brad Hill filed the Home Rule Petition. In October, 2009 Chairs of the School Committee, Board of Selectman, Fin Com and others including

representatives of the Feoffees and Little Neck tenants gave testimony for and against the petition before a designated House/Senate committee.

The day before the legislative committee hearings, the Feoffees filed suit against the School Committee and Superintendent in Probate Court seeking permission to allow sale of the Little Neck Property, despite the prohibition of sale in William Payne's will. Despite sympathy regarding the schools' plight, the Legislative Committee was concerned about recommending legislation that affected pending litigation.

After several months and consultation with legislative counsel, in March 2010 the Legislative committee reported the bill for study, which means it is unlikely to move forward unless the Legislative leadership hears arguments that convince them that Legislative action is necessary to help resolve the dispute.

At the Fall 2009 Town Meeting the Finance Committee again asked the Town Meeting to support its strong request that the School Committee pursue a counterclaim in Probate Court to change the Feoffees to a fully publicly appointed board and finish the job of resolving the dispute with tenants – to assure a fair annual income stream to the schools. Town Meeting, again unanimously supported the article proposed by the Fin Com and appropriated \$100,000 to support legal and other professional support needed to press this issue in behalf of students and the schools.

In December, 2009 the Feoffees announced that they had new tentative settlement with the tenants, involving a complicated plan to divide Little Neck into condominium units and sell the units to the current tenants at very favorable rates (interest only loans for 5 years from the Feoffees themselves with the possibility of conventional loans thereafter from the Feoffees, again at favorable rates.) The Feoffees announced they would pursue Probate Court support for this plan with no change in the makeup of the Feoffees. Questions were raised by the Finance Committee and others about whether the condominium plan was feasible and in the interests of the beneficiaries (student and the schools), and especially the financing plan that had the Feoffees act as lenders and mortgage managers.

In December 2009 the School Committee filed an Answer in Probate Court asking that all requested relief be denied the Feoffees and adding Counterclaims including the request that the Feoffees become an entirely publicly appointed board. The Chair of the School Committee also appointed an Ad Hoc Committee of real estate and banking experts to study the proposed settlement. As of the date of this report the Ad Hoc Committee is seeking additional information from the tenants and the Feoffees in order to fully assess the proposed Settlement. The Ad Hoc Committee has, however, expressed concerns about any financing to be provided by the Feoffees and their capacity to adequately provide adequate mortgage servicing.

The Finance Committee has retained legal counsel and an appraiser to provide advice on the soundness of the new plan from the perspective of the schools and the town, including the appropriateness of the price that had changed little from an earlier agreement, which ultimately failed because the tenants were unable to raise the money. Recently the members of the Board of Selectman, who are also Feoffees, were asked to file a separate response to the Feoffees action against the School Committee and to formally support the School Committee's position in the Probate Court litigation. Those Selectman are seeking legal advice relating to this request.

The end may or may not be in sight, but there is action on several fronts that may lead to resolution of a situation that has dragged on far too long. One that has resulted in the loss of hundreds of thousands of dollars that should have been invested in the Ipswich Schools for the benefit of Ipswich students as intended by William Payne and directed by his will.

### **Concluding Remarks**

Attending Town Meeting is important. Just like our old houses – Town Meeting is something to take pride in and preserve. Voting in town elections is important too! See you at TM on Tuesday, May 11<sup>th</sup> and at the Y to Vote on Tuesday, May 25<sup>th</sup>.

Respectfully submitted,

FINANCE COMMITTEE - TOWN OF IPSWICH

Your Fin Com

Jamie M. Fay, Chair  
Larry Seidler, Vice-Chair  
Janice Clements-Skelton  
William Craft  
Richard Howard  
Michael Schaaf  
Marion Swan  
Robert White  
Todd Wilson

**BUDGET SUMMARY CHART**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>DOLLAR</b>	<b>% Inc</b>
	<b>APPROP. (A)</b>	<b>APPROP. (A)</b>	<b>APPROP. (A)</b>	<b>RECOMMEND</b>	<b>Inc/(Dec)</b>	<b>(Dec)</b>
<b>MUNICIPAL OPERATING BUDGET:</b>						
General Government: Administration and Legal	\$301,966	\$304,319	\$289,807	\$292,157	\$2,350	0.8%
Finance Department	896,544	939,878	975,161	971,904	(\$3,257)	-0.3%
Planning and Development Department	248,401	225,632	224,702	236,802	\$12,100	5.4%
Public Safety Department	3,938,748	4,023,346	3,944,896	3,917,651	(\$27,245)	-0.7%
Public Works Department	3,391,996	3,527,895	3,557,494	3,715,478	\$157,984	4.4%
Code Enforcement Department	379,663	397,160	397,026	408,926	\$11,900	3.0%
Human Services Department	277,370	348,285	368,607	370,307	\$1,700	0.5%
Library	495,501	518,375	511,994	518,494	\$6,500	1.3%
Debt Service	1,380,589	1,320,087	1,328,754	1,256,361	(\$72,393)	-5.4%
Insurance	243,831	272,503	245,284	221,384	(\$23,900)	-9.7%
Benefits	1,549,515	1,690,786	1,828,203	2,046,915	\$218,712	12.0%
Unclassified & Reserve Fund	243,878	239,181	191,018	235,495	\$44,477	23.3%
<b>Total Municipal Operating Budget</b>	<b>\$13,348,002</b>	<b>\$13,807,447</b>	<b>\$13,862,946</b>	<b>\$14,191,874</b>	<b>\$328,928</b>	<b>2.4%</b>

**IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:**

School Department	\$18,058,816	\$18,980,995	\$18,980,995	\$20,363,261	\$1,382,266	7.3%
Whittier Vocational	539,935	574,195	452,406	350,095	(\$121,789)	-21.2%
<b>Total Education Budget</b>	<b>\$18,598,751</b>	<b>\$19,555,190</b>	<b>\$19,433,401</b>	<b>\$20,713,356</b>	<b>\$1,260,477</b>	<b>6.4%</b>
<b>TOTALS</b>	<b>\$31,946,753</b>	<b>\$33,362,637</b>	<b>\$33,296,347</b>	<b>\$34,905,230</b>	<b>\$1,589,405</b>	<b>4.8%</b>

(excluding Water & Sewer Divisions):

(A) Appropriations at Fall Town Meetings included.

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

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>DOLLAR</b>
	<u>APPROP.</u>	<u>APPROP.</u>	<u>APPROP.</u>	<u>RECOMMEND</u>	<u>Inc/(Dec)</u>

**GENERAL GOVERNMENT: ADMINISTRATION & LEGAL**  
 [Expenditure columns do not reflect encumbrances.]

122	<b>SELECTMEN:</b>					
	Salaries & Wages	\$6,665	\$4,695	\$3,000	\$4,000	\$1,000
	Expenses	12,803	13,681	13,681	13,681	\$0
	Capital Outlay	0	0	0	0	\$0
	<b>Total</b>	<b>19,468</b>	<b>18,376</b>	<b>16,681</b>	<b>17,681</b>	<b>1,000</b>
113	<b>MODERATOR:</b>					
	Salaries & Wages	250	250	250	250	0
	Expenses	0	0	0	0	0
	<b>Total</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>
123	<b>TOWN MANAGER:</b>					
	Salaries & Wages	174,472	168,977	161,372	161,372	0
	Expenses	28,944	27,093	22,681	24,031	1,350
	Labor Consultants	0	0	0	0	0
	Capital Outlay	0	0	0	0	0
	<b>Total</b>	<b>203,416</b>	<b>196,070</b>	<b>184,053</b>	<b>185,403</b>	<b>1,350</b>
124	<b>LEGAL:</b>					
	Town Counsel-Litigation	70,000	80,000	80,000	80,000	0
	Town Counsel Expenses	0	0	0	0	0
	<b>Total</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
131	<b>FINANCE COMMITTEE:</b>					
	Salaries & Wages	2,352	2,423	2,423	2,423	0
	Expenses	6,480	7,200	6,400	6,400	0
	<b>Total</b>	<b>8,832</b>	<b>9,623</b>	<b>8,823</b>	<b>8,823</b>	<b>0</b>
	<b>TOTAL GENERAL GOVERNMENT:</b>					
	<b>ADMINISTRATION &amp; LEGAL</b>	<b>\$301,966</b>	<b>\$304,319</b>	<b>\$289,807</b>	<b>\$292,157</b>	<b>\$2,350</b>

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

	FY2008 APPROP.	FY2009 APPROP.	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Incl/Decr
<b>FINANCE DEPARTMENT</b>					
134 ACCOUNTANT:					
Salaries & Wages	\$216,680	\$231,216	\$231,976	\$231,916	(\$60)
Expenses	6,092	7,600	7,790	7,850	\$60
Capital Outlay	0	0	0	0	\$0
Total	222,772	238,816	239,766	239,766	0
136 PURCHASING & BUDGET:					
Salaries & Wages	56,008	50,000	50,000	50,000	-
Expenses	3,830	2,650	2,550	2,500	(50)
Capital Outlay	0	0	0	0	-
Total	59,838	52,650	52,550	52,500	(50)
137 ASSESSORS:					
Salaries & Wages	161,413	167,721	167,721	167,721	-
Consultants	4,000	5,000	-	5,000	5,000
Expenses	16,910	15,110	21,230	17,219	(4,011)
Capital Outlay	0	0	0	0	-
Total	182,323	187,831	188,951	189,940	989
138 TREASURER/COLLECTOR:					
Salaries & Wages	150,730	154,794	162,262	162,260	(2)
Expenses	19,835	19,841	19,145	19,145	-
Capital Outlay	0	0	0	0	-
Total	170,565	174,635	181,407	181,405	(2)
154 INFORMATION TECHNOLOGY:					
Salaries & Wages	80,117	82,126	82,126	82,126	-
Expenses	48,563	50,677	54,284	66,436	12,152
Capital Outlay	0	0	40,432	9,600	(30,832)
Total	128,680	132,803	176,842	158,162	(18,680)
161 TOWN CLERK:					
Salaries & Wages	95,681	98,113	102,512	102,512	-
Expenses	7,242	8,592	8,392	8,391	(1)
Capital Outlay	0	0	0	0	-
Total	102,923	106,705	110,904	110,903	(1)
162 ELECTIONS & REGISTRATIONS:					
Salaries & Wages	17,880	28,518	13,566	28,058	14,492
Expenses	11,563	17,920	11,175	11,170	(5)
Capital Outlay	0	0	0	0	-
Total	29,443	46,438	24,741	39,228	14,487
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$896,544</b>	<b>\$939,878</b>	<b>\$975,161</b>	<b>\$971,904</b>	<b>(\$3,257)</b>

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

FY2008 APPROP.      FY2009 APPROP.      FY2010 APPROP.      FY2011 RECOMMEND      DOLLAR Inc/(Dec)

PLANNING & DEVELOPMENT DEPARTMENT

171	PLANNING BOARD:					
	Salaries & Wages	\$155,356	\$132,320	\$132,320	\$132,320	\$0
	Expenses	6,450	5,925	5,495	17,995	\$12,500
	Capital Outlay	0	0	0	0	\$0
	Total	161,806	138,245	137,815	150,315	12,500

172 PLANNING & DEVELOPMENT CONTRACTS:

	Salaries & Wages	0	500	0	0	-
	Expenses	7,729	7,520	7,520	6,320	(1,200)
	Capital Outlay	0	0	0	0	-
	Total	7,729	8,020	7,520	6,320	(1,200)

173 CONSERVATION COMMISSION:

	Salaries & Wages	70,681	72,802	72,802	72,802	-
	Expenses	5,410	2,790	2,790	2,790	-
	Capital Outlay	0	0	0	0	-
	Total	76,091	75,592	75,592	75,592	0

175 HISTORICAL COMMISSION:

	Salaries & Wages	0	0	0	0	-
	Expenses	2,775	3,775	3,775	4,575	800
	Capital Outlay	0	0	0	0	-
	Total	2,775	3,775	3,775	4,575	800

TOTAL PLANNING & DEVELOPMENT

		\$248,401	\$225,632	\$224,702	\$236,802	\$12,100
--	--	-----------	-----------	-----------	-----------	----------

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

	FY2008 APPROP.	FY2009 APPROP.	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)
<b>PUBLIC SAFETY DEPARTMENT</b>					
210 POLICE:					
Salaries & Wages	\$ 2,010,163	\$ 2,138,941	\$ 2,138,941	\$ 2,172,274	\$ 33,333
Expenses	74,131	76,190	68,840	85,724	\$ 16,884
Ambulance Contract	425,221	245,000	202,350	-	\$ (202,350)
Capital Outlay	0	26,000	0	81,000	\$ 81,000
Total	2,509,515	2,486,131	2,410,131	2,338,998	(71,133)
220 FIRE:					
Salaries & Wages	1,223,781	1,321,361	1,321,361	1,332,051	10,690
Expenses	63,200	79,740	78,590	67,900	(10,690)
Capital Outlay	0	0	0	12,500	12,500
Total	1,286,981	1,401,101	1,399,951	1,412,451	12,500
233 EMERGENCY MANAGEMENT:					
Salaries & Wages	6,993	9,075	9,075	9,075	-
Expenses	1,150	1,200	1,200	1,200	-
Capital Outlay	0	0	0	0	-
Total	8,143	10,275	10,275	10,275	0
292 ANIMAL CONTROL:					
Salaries & Wages	54,235	57,474	57,474	57,474	-
Expenses	3,950	3,350	2,700	2,700	-
Capital Outlay	0	0	0	0	-
Total	58,185	60,824	60,174	60,174	0
295 HARBORS:					
Salaries & Wages	16,469	0	0	19,969	19,969
Expenses	6,320	0	0	10,219	10,219
Capital Outlay	0	0	0	0	-
Total	22,789	0	0	30,188	30,188
296 SHELLFISH:					
Salaries & Wages	51,295	59,800	61,450	62,650	1,200
Expenses	1,840	5,215	2,915	2,915	-
Capital Outlay	0	0	0	0	-
Total	53,135	65,015	64,365	65,565	1,200
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>	<b>\$3,938,748</b>	<b>\$4,023,346</b>	<b>\$3,944,896</b>	<b>\$3,917,651</b>	<b>(\$27,245)</b>

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

FY2008 APPROP.    FY2009 APPROP.    FY2010 APPROP.    FY2011 RECOMMEND    DOLLAR Inc/(Dec)

PUBLIC WORKS DEPARTMENT

421	ADMINISTRATION:					
	Salaries & Wages	\$134,533	138,629	138,764	138,764	-
	Expenses	3,774	4,082	4,178	4,178	-
	Capital Outlay	0	0	0	0	0
	Total	138,307	142,711	142,942	142,942	0

422	EQUIPMENT MAINTENANCE:					
	Salaries & Wages	51,850	54,290	54,290	54,290	-
	Expenses	191,132	227,512	175,130	175,108	(22)
	Capital Outlay	0	0	0	0	0
	Total	242,982	281,802	229,420	229,398	(22)

423	SNOW & ICE CONTROL:					
	Expenses	232,564	332,564	332,564	432,564	100,000

424	HIGHWAY:					
	Salaries & Wages	372,155	381,802	393,786	408,022	14,236
	Expenses	247,328	259,249	285,329	251,093	(14,236)
	Road treatment	223,604	250,000	200,000	200,000	-
	Capital Outlay	0	0	0	115,000	115,000
	Total	843,087	891,051	859,115	974,115	115,000

425	FORESTRY:					
	Salaries & Wages	103,381	105,927	102,927	102,637	(290)
	Expenses	20,396	22,771	22,592	22,882	290
	Capital Outlay	0	0	0	45,000	45,000
	Total	123,777	128,698	125,519	170,519	45,000

431	SANITATION CONTRACT:					
	Expenses	915,804	805,170	860,350	679,705	(180,645)
	Capital Outlay	0	0	0	0	0
	Total	915,804	805,170	860,350	679,705	(180,645)

432	SOLID WASTE TRANSFER STATION:					
	Salaries & Wages	14,511	14,951	14,951	14,951	-
	Expenses	9,588	11,036	10,036	10,036	-
	Capital Outlay	0	0	0	0	0
	Total	24,097	25,987	24,987	24,987	0

472	CONSOLIDATED BUILDING MAINTENANCE:					
	Salaries & Wages	183,641	192,122	224,269	230,745	6,476
	Expenses	341,263	370,353	406,088	399,612	(6,476)
	Capital Outlay	0	0	0	80,438	80,438
	Total	524,904	562,475	630,357	710,795	80,438

491	CEMETERIES, PARKS & BUILDING MAINTENANCE:					
	Salaries & Wages	315,394	324,697	322,378	319,376	(3,002)
	Expenses	31,080	32,740	29,862	31,077	1,215
	Capital Outlay	0	0	0	0	0
	Total	346,474	357,437	352,240	350,453	(1,787)

TOTAL PUBLIC WORKS DEPARTMENT    \$3,391,996    \$3,527,895    \$3,557,494    \$3,715,478    \$157,984

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

	FY2008 APPROP.	FY2009 APPROP.	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)
<b>CODE ENFORCEMENT DEPARTMENT</b>					
251 BUILDING INSPECTION:					
Salaries & Wages	\$185,857	\$195,440	\$196,486	\$196,786	\$300
Expenses	6,800	6,400	5,320	17,020	\$11,700
Capital Outlay	0	0	0	0	\$0
Total	192,657	201,840	201,806	213,806	12,000
174 APPEALS BOARD:					
Salaries & Wages	21,451	22,978	22,978	22,978	-
Expenses	2,660	2,300	2,300	2,200	(100)
Capital Outlay	0	0	0	0	-
Total	24,111	25,278	25,278	25,178	(100)
512 HEALTH:					
Salaries & Wages	107,294	114,191	114,191	117,957	3,766
Expenses	41,038	55,851	55,751	51,985	(3,766)
Capital Outlay	0	0	0	0	-
Total	148,332	170,042	169,942	169,942	0
529 HEALTH CONTRACTS:					
Expenses	11,063	-	-	-	-
Consultants	3,500	-	-	-	-
Total	14,563	0	0	0	0
TOTAL CODE ENFORCEMENT	\$379,663	\$397,160	\$397,026	\$408,926	\$11,900
<b>HUMAN SERVICES DEPARTMENT</b>					
620 RECREATION AND YOUTH SERVICES:					
Salaries & Wages	\$97,854	129,800	130,348	130,348	-
Expenses	14,548	15,623	15,075	16,775	1,700
Capital Outlay	0	0	0	0	-
Total	112,402	145,423	145,423	147,123	1,700
541 COUNCIL ON AGING:					
Salaries & Wages	94,129	110,023	110,345	110,345	-
Expenses	2,839	2,839	2,839	2,839	-
Capital Outlay	0	0	0	0	-
Total	96,968	112,862	113,184	113,184	0
543 VETERANS' BENEFITS:					
Expenses	68,000	90,000	110,000	110,000	-
Total	68,000	90,000	110,000	110,000	0
TOTAL HUMAN SERVICES DEPARTMENT	\$277,370	\$348,285	\$368,607	\$370,307	\$1,700

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION

	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>DOLLAR</u>
	<u>APPROP.</u>	<u>APPROP.</u>	<u>APPROP.</u>	<u>RECOMMEND</u>	<u>Inc/(Dec)</u>
<b>LIBRARY</b>					
610 LIBRARY:					
Salaries & Wages	\$373,993	\$391,603	\$391,752	\$389,015	(\$2,737)
Expenses	121,508	126,772	120,242	129,479	\$9,237
Capital Outlay	0	0	0	0	\$0
<b>TOTAL LIBRARY DEPARTMENT</b>	<b>495,501</b>	<b>518,375</b>	<b>511,994</b>	<b>518,494</b>	<b>6,500</b>
<b>UNCLASSIFIED</b>					
132 RESERVE FUND	60,000	60,000	50,000	50,000	-
191 BENEFITS:					
Military Service Credits					
Country Retirement Systems					
Health & Life					
Medicare					
Consolidated Benefits	1,549,515	1,690,786	1,828,203	2,046,915	218,712
<b>TOTAL BENEFITS</b>	<b>1,549,515</b>	<b>1,690,786</b>	<b>1,828,203</b>	<b>2,046,915</b>	<b>218,712</b>
192 INSURANCE:	243,831	272,503	245,284	221,384	(23,900)
193 MISCELLANEOUS FINANCE					
Wages	6,000	0	0	0	0
Expenses	110,873	104,181	107,850	101,215	(6,635)
<b>193 SALARY TRANSFER ACCOUNT:</b>	<b>67,005</b>	<b>75,000</b>	<b>33,168</b>	<b>84,280</b>	<b>51,112</b>
700 DEBT SERVICE:					
Payment of Long Term Interest	387,986	364,874	370,871	327,686	(43,185)
Payment of Long Term Principal	987,603	947,213	951,983	923,000	(28,983)
Payment of Short Term Principal	0	3,000	900	0	(900)
Interest on Antic. Notes; Debt Issuance Fees	5,000	5,000	5,000	5,675	675
Total	1,380,589	1,320,087	1,328,754	1,256,361	(72,393)
<b>TOTAL UNCLASSIFIED:</b>	<b>3,417,813</b>	<b>3,522,557</b>	<b>3,593,259</b>	<b>3,760,155</b>	<b>166,896</b>
<b>TOTAL OPERATING BUDGET:</b>	<b>\$13,348,002</b>	<b>\$13,807,447</b>	<b>\$13,862,946</b>	<b>\$14,191,874</b>	<b>\$328,928</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)	% Inc (Dec)
<u>DOYON ELEMENTARY SCHOOL -- Enrollment 508</u>						
UNDISTRIBUTED INSTRUCTION	\$1,129,680	\$1,191,465	\$1,192,359	\$1,287,240	\$94,881	8%
SPED PRESCHOOL	\$100,357	\$123,909	\$94,646	\$117,062	\$22,436	24%
ACADEMIC SUBJECTS	\$458,002	\$458,755	\$486,159	\$470,838	(\$15,321)	-3%
LIBRARY/AV	\$19,070	\$37,563	\$25,339	\$20,927	(\$4,412)	-17%
HEALTH SERVICES	\$45,888	\$48,154	\$52,968	\$55,930	\$2,962	6%
GUIDANCE	\$70,514	\$73,347	\$76,663	\$77,796	\$1,133	1%
SPED/SPED SUMMER/ESL	\$780,145	\$772,436	\$746,240	\$807,059	\$60,819	8%
PRINCIPAL'S OFFICE	\$203,611	\$217,707	\$182,667	\$183,556	\$889	0%
BUILDING&GROUNDS OPERATIONS	\$185,926	\$162,143	\$165,780	\$162,369	(\$3,411)	-2%
<b>DOYON APPROPRIATED BUDGET</b>	<b>\$2,993,192</b>	<b>\$3,085,479</b>	<b>\$3,022,821</b>	<b>\$3,182,797</b>	<b>\$159,976</b>	<b>5%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Incl/Dec	% Inc (Dec)
<b>WINTHROP ELEMENTARY SCHOOL -- Projected Enrollment 461</b>						
UNDISTRIBUTED	\$1,026,940	\$1,085,765	\$1,066,173	\$1,119,203	\$53,030	5%
SPED PRESCHOOL	\$54,693	\$56,463	\$60,295	\$59,803	(\$492)	-1%
ACADEMIC SUBJECTS	\$494,128	\$530,730	\$539,034	\$501,483	(\$37,551)	-7%
LIBRARY/ AV	\$20,304	\$40,674	\$23,139	\$21,578	(\$1,561)	-7%
HEALTH SERVICES	\$55,438	\$57,818	\$59,556	\$49,685	(\$9,871)	-17%
GUIDANCE	\$58,031	\$63,601	\$66,559	\$67,551	\$992	1%
SPED/SUMMER SPED/ESL	\$687,826	\$983,195	\$969,672	\$993,301	\$23,629	2%
PRINCIPAL'S OFFICE	\$172,106	\$188,605	\$189,269	\$189,687	\$418	0%
BUILDINGS & GROUNDS OPERATIONS	\$175,346	\$155,160	\$142,840	\$151,184	\$8,344	6%
<b>WINTHROP APPROPRIATED BUDGET</b>	<b>\$2,944,813</b>	<b>\$3,162,011</b>	<b>\$3,116,537</b>	<b>\$3,153,475</b>	<b>\$36,938</b>	<b>1%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)	% Inc (Dec)
IPSWICH MIDDLE SCHOOL -- Projected Enrollment 517						
UNDISTRIBUTED INSTRUCTION	\$129,963	\$124,426	\$102,165	\$102,165	\$0	0%
ENGLISH/LANGUAGE ARTS	\$379,562	\$405,164	\$429,650	\$411,797	(\$18,053)	-4%
MATH	\$358,791	\$382,548	\$408,173	\$424,446	\$16,273	4%
SCIENCE	\$353,970	\$343,635	\$393,135	\$416,830	\$23,695	6%
SOCIAL STUDIES	\$280,101	\$335,150	\$355,184	\$373,661	\$18,477	5%
WORLD LANGUAGE	\$128,935	\$134,369	\$0	\$0	\$0	0%
ART	\$51,515	\$68,844	\$71,332	\$72,351	\$1,019	1%
MUSIC	\$146,448	\$151,420	\$163,375	\$159,881	(\$3,494)	-2%
PHY/HEALTH INSTRUC	\$131,428	\$136,790	\$142,215	\$145,807	\$3,592	3%
TECH INSTRUCTION	\$66,867	\$68,674	\$71,632	\$72,851	\$1,019	1%
HEALTH & WELLNESS	\$72,865	\$74,616	\$78,431	\$46,000	(\$32,431)	-41%
LIBRARY AV	\$49,765	\$54,497	\$43,965	\$44,529	\$564	1%
HEALTH SERVICES	\$37,533	\$42,308	\$41,941	\$41,610	(\$131)	0%
GUIDANCE	\$33,249	\$50,229	\$53,642	\$55,548	\$1,906	4%
UNDISTRIBUTED ATHLETICS	\$10,018	\$7,142	\$11,270	\$11,270	\$0	0%
CO-CURRICULAR ACTIVITIES/DRAMA	\$0	\$20,537	\$11,040	\$11,040	\$0	0%
SPED/ESL	\$698,157	\$954,238	\$846,209	\$1,006,881	\$160,672	19%
PRINCIPALS OFC	\$296,517	\$290,476	\$298,431	\$260,160	(\$38,271)	-13%
<b>MIDDLE SCH. APPROPRIATED BUDGET</b>	<b>\$3,235,683</b>	<b>\$3,645,063</b>	<b>\$3,622,190</b>	<b>\$3,657,027</b>	<b>\$134,837</b>	<b>4%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)	% Inc (Dec)
IPSWICH HIGH SCHOOL... Projected Enrollment 665						
UNDISTRIBUTED	\$85,024	\$86,708	\$78,230	\$87,230	\$9,000	12%
ENGLISH/LANGUAGE ARTS	\$471,600	\$460,610	\$461,952	\$458,219	(\$3,733)	-1%
MATH	\$445,061	\$474,674	\$499,855	\$500,992	\$1,137	0%
SCIENCE	\$418,012	\$418,636	\$437,557	\$457,648	\$20,091	5%
SOCIAL STUDIES	\$349,771	\$393,686	\$405,792	\$468,098	\$62,306	15%
WORLD LANGUAGE	\$340,847	\$373,975	\$393,769	\$387,149	(\$6,620)	-2%
ART	\$128,443	\$117,711	\$126,715	\$133,383	\$6,668	5%
MUSIC	\$159,909	\$158,640	\$166,098	\$161,237	(\$4,861)	-3%
PHYS ED & HLTH INSTRUCT	\$177,126	\$191,561	\$202,013	\$214,356	\$12,343	6%
TECH INSTRUCTION	\$82,714	\$66,861	\$6,500	\$77,450	\$70,950	1092%
CHILD DEVELOPMENT	\$28,521	\$26,470	\$29,563	\$30,729	\$1,166	4%
BUSINESS INSTRUCTION	\$0	\$0	\$0	\$0	\$0	0%
LIBRARY AV	\$51,877	\$53,870	\$43,415	\$43,876	\$463	1%
HEALTH SERVICES	\$37,297	\$38,905	\$41,110	\$41,394	\$284	1%
GUIDANCE	\$194,435	\$212,566	\$223,438	\$244,673	\$21,235	10%
DRAMA	\$10,573	\$3,209	\$3,300	\$3,300	\$0	0%
SPED/ESL	\$1,091,970	\$1,153,161	\$1,331,467	\$1,309,081	(\$22,386)	-2%
PRINCIPALS OFFICE	\$328,289	\$340,680	\$340,691	\$340,030	(\$651)	0%
ATHLETIC AND CO-CURRICULAR STIPENDS	\$236,016	\$351,263	\$270,946	\$274,622	\$3,676	1%
<b>HIGH SCHOOL APPROPRIATED BUDGET</b>	<b>\$4,617,485</b>	<b>\$4,943,586</b>	<b>\$5,062,610</b>	<b>\$5,233,469</b>	<b>\$170,859</b>	<b>3%</b>

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 APPROP.	FY2011 RECOMMEND	DOLLAR Inc/(Dec)	% Inc (Dec)
<b>HIGH-MIDDLE SCHOOL OPERATIONS</b>						
<b>MS- HS BLDG &amp; GROUNDS APPROP. BUDGET</b>	<b>\$646,485</b>	<b>\$659,420</b>	<b>\$541,903</b>	<b>\$420,932</b>	<b>(\$120,971)</b>	<b>-22%</b>
<b>DISTRICTWIDE/CENTRAL OFFICE -- Total Projected Enrollment 2151</b>						
UNDISTRIBUTED	\$192,093	\$135,862	\$205,167	\$237,621	\$32,454	16%
DISTRICTWIDE CURRICULUM & PROF. DEVEL.	\$179,629	\$254,404	\$211,949	\$223,138	\$11,189	5%
TECH./ HEALTH SVCS.	\$515,860	\$441,478	\$460,642	\$506,887	\$46,245	10%
SPED	\$6,547	\$8,876	\$7,150	\$7,900	\$750	10%
SCHOOL COMMITTEE	\$260,566	\$267,926	\$272,201	\$270,910	(\$1,291)	0%
SUPERINTENDENT	\$333,163	\$420,470	\$341,509	\$350,876	\$9,367	3%
FINANCE & PERSONNEL	\$2,117,193	\$1,834,932	\$2,632,674	\$2,378,743	(\$253,931)	-10%
FIXED COSTS	\$93,356	\$214,905	\$161,426	\$274,049	\$112,623	70%
BUILDING & GROUNDS OPERATIONS	\$2,686,973	\$2,673,030	\$2,678,886	\$2,842,593	\$163,707	6%
CAPITAL PROJECTS/BONDS (inside budget)	\$256,157	\$346,578	\$172,991	\$166,969	(\$6,022)	-3%
TRANSPORTATION	\$6,641,538	\$6,599,463	\$7,144,595	\$7,259,686	\$115,091	2%
<b>CNTRL OFF/DISTRICTWIDE APPROP. BUDGET</b>	<b>\$21,079,195</b>	<b>\$22,094,022</b>	<b>\$22,410,657</b>	<b>\$22,907,386</b>	<b>\$496,729</b>	<b>2%</b>
<b>TOTAL SCHOOL OPERATING BUDGET</b>	<b>(\$2,517,472)</b>	<b>(\$2,532,590)</b>	<b>(\$2,542,513)</b>	<b>(\$2,544,125)</b>	<b>(\$1,612)</b>	<b>0%</b>
Separate Vote for HS MS Debt						
<b>TOTAL SCHOOL BUDGET</b>	<b>\$18,561,723</b>	<b>\$19,561,432</b>	<b>\$19,868,144</b>	<b>\$20,363,261</b>	<b>\$495,117</b>	<b>2%</b>
Annual Change %	4.4%	5.4%	1.6%	2.5%		

NOTES:  
 For FY2011, an additional \$1,851,211 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. Also not reflected, is an intended use of \$70,000 from Medicaid reimbursement and \$98,016 from a MSBA reimbursement to offset additional operating costs.

**WARRANT**

**TOWN OF IPSWICH  
ANNUAL TOWN MEETING  
MAY 11, 2010**

**Prepared by:  
Robert T. Markel  
Town Manager**

**Table of Contents**

<b>ARTICLE 1</b>	<b>CONSENT CALENDAR .....</b>	<b>3</b>
<b>ARTICLE 2</b>	<b>FINANCE COMMITTEE ELECTION.....</b>	<b>3</b>
<b>ARTICLE 3</b>	<b>FY '10 TOWN BUDGET AMENDMENTS .....</b>	<b>3</b>
<b>ARTICLE 4</b>	<b>FY'11 MUNICIPAL BUDGET .....</b>	<b>4</b>
<b>ARTICLE 5</b>	<b>FY'11 SCHOOL BUDGET.....</b>	<b>4</b>
<b>ARTICLE 6</b>	<b>HIGH SCHOOL/MIDDLE SCHOOL DEBT PROJECT.....</b>	<b>4</b>
<b>ARTICLE 7</b>	<b>FY'11 WHITTIER REGIONAL HIGH SCHOOL BUDGET.....</b>	<b>5</b>
<b>ARTICLE 8</b>	<b>FY'11 WATER &amp; SEWER BUDGETS .....</b>	<b>5</b>
<b>ARTICLE 9</b>	<b>CITIZENS' PETITION .....</b>	<b>5</b>
<b>ARTICLE 10</b>	<b>CITIZENS' PETITION .....</b>	<b>5</b>
<b>ARTICLE 11</b>	<b>COMMITTEE REPORTS .....</b>	<b>5</b>
<b>ARTICLE 12</b>	<b>SENIOR TAX DEFERRAL PROGRAM .....</b>	<b>6</b>
<b>ARTICLE 13</b>	<b>PINE SWAMP ROAD LAND TRANSFER .....</b>	<b>6</b>
<b>ARTICLE 14</b>	<b>PAVEMENT MANAGEMENT PROGRAM BOND .....</b>	<b>6</b>
<b>ARTICLE 15</b>	<b>CHAPTER 90 .....</b>	<b>7</b>
<b>ARTICLE 16</b>	<b>REVOLVING FUNDS .....</b>	<b>7</b>
<b>ARTICLE 17</b>	<b>ASCENSION CHURCH PARKING LOT EASEMENT .....</b>	<b>7</b>
<b>ARTICLE 18</b>	<b>WETLANDS PROTECTION BY-LAW AMENDMENT .....</b>	<b>8</b>
<b>ARTICLE 19</b>	<b>POSTING OF WARRANTS .....</b>	<b>8</b>
<b>ARTICLE 20</b>	<b>WASTEWATER TREATMENT PLANT UPGRADE.....</b>	<b>9</b>
<b>ARTICLE 21</b>	<b>FEOFFEEES TRUST.....</b>	<b>9</b>
<b>ARTICLE 22</b>	<b>RECONSIDERATION.....</b>	<b>9</b>

April 12, 2010

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 Performing Arts Center of the IPSWICH MIDDLE SCHOOL/HIGH SCHOOL, 134 High Street in said Ipswich, on TUESDAY, THE ELEVENTH DAY OF MAY, 2010, at 7:30 o'clock in the evening, then and there to act on the following articles, viz:

**ARTICLE 1**

**CONSENT CALENDAR**

To see if the Town will vote: (1) to fix the salary and compensation of all elected Town Officers; (2) to choose the following officers, viz: a Moderator for one [1] year; two [2] Selectman for three [3] years; two [2] members of the School Committee for three [3] years; one [1] member of the Housing Authority for five years; the above officers to be voted on one ballot at the YMCA Hall, County Road, on Tuesday, May 25, 2010; the polls shall open at 7:00 a.m. and shall close at 8:00 p.m.; (3) to act on the transfer of a payment-in-lieu-of-taxes in the Electric Division, Department of Utilities; (4) to authorize the Board of Selectmen to temporarily appoint a member of said Board to Acting Town Manager for a limited period of time not to exceed the date of the 2011 Annual Town Meeting for purposes of vacation, leave, or absence in accordance with Massachusetts General Laws Chapter 268A, Sections 20 and 21A; or to take any other action relative thereto. *(Requested by: Board of Selectmen)*

Board of Selectmen: Approve (4-0)

Finance Committee: Approve (7-0)

**ARTICLE 2**

**FINANCE COMMITTEE ELECTION**

To see if the Town will vote to choose one [1] member of the Finance Committee for three [3] years. *(Requested by: Board of Selectmen)*

Board of Selectmen: Recommend at Town Meeting

Finance Committee: Recommends vote for Marian Swan

**ARTICLE 3**

**FY '10 TOWN BUDGET AMENDMENTS**

To see if the Town will vote to amend its actions taken under Article 4 of the May 12, 2009, Annual Town Meeting (the FY'10 Municipal Operating Budget), by appropriating sums of money in addition to that appropriated under said Article (said appropriations to be raised by taxes, by transfer of available funds or otherwise), by transferring sums between departments and/or categories within departments; and/or by determining if a portion of said additional appropriations shall be offset by estimated receipts of user fees, in accordance with the provisions of Massachusetts General Laws, Chapter 44, Sec. 53E½; or to take any other action relative thereto.

April 12, 2010

(Requested by: Board of Selectmen)

Board of Selectmen: Recommend at Town Meeting  
Finance Committee: Recommend at Town Meeting (7-1)

**ARTICLE 4** **FY'11 MUNICIPAL BUDGET**

To hear and act upon the reports of the Board of Selectmen and Finance Committee relative to the Fiscal 2011 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 office equipment having a term of five years or less; or to take any other action relative thereto.

*(Requested by: Board of Selectmen)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (7-0)

**ARTICLE 5** **FY'11 SCHOOL BUDGET**

To hear and act upon the reports of the School Committee and Finance Committee relative to the Fiscal 2011 School Department 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 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.

*(Requested by: School Committee)*

Board of Selectmen: Recommend at Town Meeting  
Finance Committee: Approve (6-1 abstention – Swan)

**ARTICLE 6** **HIGH SCHOOL/MIDDLE SCHOOL DEBT PROJECT**

To see if the Town will vote: (1) to appropriate a sum of money for debt service payments and other costs related to the construction and furnishing of the Middle School and High School including, without limitation, moving expenses and expenses necessary to secure the former Whipple Middle School; and (2) to determine whether said appropriation shall be raised by taxes, by transfer from available funds, or otherwise; or to take any other action relative thereto.

*(Requested by: School Committee)*

Board of Selectmen: Recommend at Town Meeting  
Finance Committee: Approve (7-0)

April 12, 2010

**ARTICLE 7** **FY'11 WHITTIER REGIONAL HIGH SCHOOL BUDGET**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money 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.

(Requested by: Whittier RVTHS Representative Raymond Morley)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve (7-0)

**ARTICLE 8** **FY'11 WATER & SEWER BUDGETS**

To see if the Town will vote: (1) to raise and appropriate a sum of money for the ensuing year's expenses of the Water Division, Department of Utilities, said sum to be offset by revenues of the Water Division during FY'11; and (2) to raise and appropriate a sum of money for the ensuing year's expenses of the Sewer Division, Department of Utilities, said sum to be offset by revenues of the Sewer Division during FY'11; or to take any other action relative thereto.

(Requested by: Board of Water/Sewer Commissioners)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve (7-0)

**ARTICLE 9** **CITIZENS' PETITION**

We, the undersigned, request that Town Meeting appropriate the sum of \$1,500 for Ipswich Illuminated, a town event on October 2, 2010.

Board of Selectmen: Postpone indefinitely (4-0)

Finance Committee: Postpone indefinitely (7-0)

**ARTICLE 10** **CITIZENS' PETITION**

To see if the Town will vote to amend "Town of Ipswich, Massachusetts – Shellfish Rules and Regulations" by deleting "Section 13 – Shellfish Grant Regulations"; or take any other action relative thereto.

Board of Selectmen: Postpone indefinitely (4-0)

Finance Committee: Oppose (7-0)

**ARTICLE 11** **COMMITTEE REPORTS**

To hear and act on the reports of the Committees and to continue such Committees as the Town may vote to continue; or to take any other action relative thereto.

April 12, 2010

**ARTICLE 12**

**SENIOR TAX DEFERRAL PROGRAM**

To see if the Town will vote to increase the gross receipts that senior citizens may have in the prior calendar year to be eligible to defer property taxes under Massachusetts General Laws, Chapter 59, Section 5, Clause 41A from \$20,000 to \$40,000, with such increase to be effective for deferrals granted for taxes assessed for any fiscal year beginning on July 1, 2010; or take any action relative thereto.

(Requested by: Board of Selectmen)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve with reduction of interest rate to 5% (7-0)

**ARTICLE 13**

**PINE SWAMP ROAD LAND TRANSFER**

To see if the Town will vote to transfer the land described in a deed to the Town recorded with said Registry in Book 1449, Page 227 and shown as Parcel 3A on Town Assessors' Map 41A, consisting of approximately 0.8 acres, from such board as has care, custody, and control for the purposes for which it is presently held, to the Board or Selectmen for the purpose of conveyance, and to authorize the Board of Selectmen to convey such land, and to convey all the Town's right, title and interest in and to the land shown on the plan entitled: "Plan of Land, 35 Pine Swamp Road, Ipswich, Property of: Eugene Pelletier, Jr.", and recorded with the Essex South Registry of Deeds in Plan Book 353, Plan 47 (the "Plan"), which may be one and the same, on such terms and conditions as the Board of Selectmen deems to be in the best interests of the Town, which may include acquisition of interests in land hereinafter described, and further to authorize the Board of Selectmen to acquire, by purchase, gift, or eminent domain, easements and restrictions in the land shown on the Plan, for conservation and passive recreation purposes; or take any other action relative thereto.

(Requested by: The Planning Director)

Board of Selectmen: Recommend at Town Meeting

Finance Committee: Recommend at Town Meeting (7-0)

Conservation Commission: Approve (voted 4/21/2010)

**ARTICLE 14**

**PAVEMENT MANAGEMENT PROGRAM BOND**

To see if the Town will vote: (1) to appropriate a sum of money to fund the Pavement Management Program in the Department of Public Works and (2) to raise this appropriation by authorizing the treasurer, with the approval of the Board of Selectmen, to issue bonds or serial notes under the provisions of Massachusetts General Laws

Chapter 44, as amended; or to take any other action relative thereto

(Requested by: The DPW Director)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve \$1.3 million with the option to approve more in the fall for storm water improvements. (7-0)

**ARTICLE 15**

**CHAPTER 90**

To see if the Town will vote: (1) to appropriate a sum of money under the provisions of Chapter 90 of the Massachusetts General Laws, and to obtain any material, equipment and/or services incidental thereto; (2) to authorize the Board of Selectmen to acquire easements in conjunction therewith by purchase, gift, lease, eminent domain, or otherwise; (3) in furtherance of the project(s), to authorize the Board of Selectmen to apply for, accept, and expend any federal, state and/or private grants without further appropriation thereof; and (4) to determine whether said appropriation shall be raised by taxes, by transfer from available funds, or by borrowing; or to take any other action relative thereto. *(Requested by: Board of Selectmen)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (7-0)

**ARTICLE 16**

**REVOLVING FUNDS**

To see if the Town will vote to re-authorize for FY'11 the following revolving funds established under Massachusetts General Laws Chapter 44, Section 53E½:

(a) a Council on Aging revolving fund, the use of said fund to pay for special activities, expendable supplies and/or part-time wages, and to determine that no more than \$100,000 may be expended by the Council on Aging from monies transferred into said fund during FY'11;

(b) an Historical Commission revolving fund, the use of said fund to pay for preservation of Town records and to purchase expendable supplies, and to determine that no more than \$5,000 may be expended by the Historical Commission from monies transferred into said fund during FY'11 (source of funds: sale of publications);

(c) a Health Department revolving fund, the use of said fund to finance additional part-time help in the Health Department and to pay related expenses, and to determine that no more than \$7,000 may be expended by the Health Department in FY'11 from such funds transferred into said fund during FY'11 (source of funds: Housing Code inspection fees);

(d) a Health Department Public Health revolving fund, to be funded through Medicare Part B reimbursements for the administration of influenza and pneumococcal vaccines and fees charged for vaccine clinics and to be used to finance part-time wages and pay related expenditures such as the cost of vaccine, medical supplies, and other administrative costs, and to determine that no more than \$10,000 may be expended by the Health Department from monies transferred into said fund during FY'11.

(e) a Facilities Department revolving fund to pay for custodial services associated with the use of the gymnasium and other Town Hall facilities by outside organizations or for special events sponsored by municipal departments, to accept rental income from Ipswich Community Access Media, and to determine that no more than \$20,000 may be expended from the Facilities Department revolving fund from monies transferred into said fund during the fiscal year; and

April 12, 2010

(f) a Shellfish Department revolving fund, said funds to be used for enhancements to the shellfish resources of the Town, and to determine that no more than \$15,000 may be expended by the Shellfish Commissioners from monies transferred into said fund during any given fiscal year, and to use the surcharge on commercial shellfish licenses as the source of funds; or to take any other action relative thereto.

*(Requested by: Board of Selectmen)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (7-0)

**ARTICLE 17** **ASCENSION CHURCH PARKING LOT EASEMENT**

To see if the Town will vote to authorize the Board of Selectmen to accept a non-exclusive easement from the Ascension Memorial Church to use its parking lot on County Street for parking associated with public use of the Town's adjacent playing fields off Green Street, or take any other action relative thereto.

*(Requested by: Board of Selectmen)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (6-1)

**ARTICLE 18** **WETLANDS PROTECTION BY-LAW AMENDMENT**

To amend Section 4 "Filing Procedure" of Chapter XVIII "Ipswich Wetlands Protection By-Law" of the General Bylaws by deleting, at the end of the first sentence of the third paragraph thereof, the phrase "up to a maximum of one thousand dollars (\$1000.00)." and inserting a period after the word "Applicability" in that sentence.

*(Requested by: Conservation Commission)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Recommend at Town Meeting (7-0)  
Conservation Commission: Approve (voted 4/21/2010)

**ARTICLE 19** **POSTING OF WARRANTS**

To see if the Town will vote to amend the Town By-Laws, Chapter II, Section 3 (b) "Warrants" to read as follows:

"All warrants for town meetings, except notices of adjournment, shall be served by posting attested copies thereof in the Town Hall and in at least one public place in each precinct and by publication in a newspaper published, or having a general circulation in, the Town of Ipswich, at least seven days prior to the time for holding the Annual Town Meeting and at least fourteen days prior to the time for holding any Special Town Meeting. Newspaper publication shall not be required for warrants solely related to elections."

April 12, 2010

*(Requested by: Town Clerk)*

Board of Selectmen: Recommend at Town Meeting  
Finance Committee: Approve (6-1)

**ARTICLE 20** **WASTEWATER TREATMENT PLANT UPGRADE**

To see if the Town will vote (1) to raise and appropriate a sum of money to construct and rehabilitate the sludge dewatering facilities at the wastewater treatment facility and to obtain all material and services incidental thereto; (2) to meet said appropriation for construction by raising rates, by transfer from available funds, or by authorizing the Treasurer, with the approval of the Board of Selectmen, to issue bonds or serial notes under the provisions of MGL c144, section 7 (1); and (3) to authorize the Board of Selectmen to apply for, accept and expend any state, federal and/or private grants for the aforementioned purposes; or to take any other action relative thereto.

*(Requested by: The Utilities Director)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (7-0)

**ARTICLE 21** **FEOFFEEES TRUST**

To see if the Town will vote to request the School Committee to continue its action in Probate Court to effectuate the modification of the Trust creating the Feoffees of the Grammar School to assure a publically appointed board and a resolution of the Feoffees litigation with Little Neck residents in a manner that fully protects the interests of the Ipswich Public Schools and the Town of Ipswich, and to do so in consultation with other Town bodies including the Board of Selectmen and Finance Committee.

*(Requested by: The Finance Committee)*

Board of Selectmen: Approve (4-0)  
Finance Committee: Approve (7-0)

**ARTICLE 22** **RECONSIDERATION**

To see if the Town will vote to reconsider any or all previous articles raising and/or appropriating money which have a direct impact on the levy for the next ensuing fiscal year, as contained in this warrant, for the purpose of completing a budget which is balanced and in compliance with the levy limit provisions of Proposition 2½, so called; or to take any other action relative thereto.  
*(Requested by: Board of Selectmen)*

April 12, 2010

And you are directed to serve this Warrant by posting attested copies thereof at the Post Office and at each of the meeting houses in the Town, by publication 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 Twelfth day of April in the year of our Lord, Two Thousand Ten.

TOWN OF IPSWICH  
BOARD OF SELECTMEN

\_\_\_\_\_  
Chair, Patrick J. McNally

\_\_\_\_\_  
Vice-Chair, Elizabeth A. Kilcoyne

\_\_\_\_\_  
Charles D. Surpitski, Member

\_\_\_\_\_  
Ingrid F. Miles, Member

\_\_\_\_\_  
Raymond K. Morley, Member

# Appendix

Note: All Finance Committee property tax amounts are based on a typical Ipswich single family house valued at \$500,790.

# **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

### Comparative Tax Rate Burden

Municipality	Assessed Value	Parcels	Average Value	Tax Rate	Single Family Tax Bill	Hi-Lo Rank
IPSWICH	1,707,822,840	3,743	456,271	11.54	5,265	68
ESSEX	534,975,400	981	545,337	12.26	6,686	39
HAMILTON	1,151,449,200	2,336	492,915	16.29	8,030	23
GEORGETOWN	989,118,850	2,398	412,477	10.58	4,364	116
MIDDLETON	932,230,800	1,946	479,050	11.84	5,672	58
NEWBURYPORT	1,926,683,600	4,271	451,108	11.66	5,260	69
ROWLEY	628,238,700	1,621	387,562	12.50	4,845	90

Source: Massachusetts DOR, Division of Local Services

# Ipswich Trash and Recycling Information

On June 28, 2010 the Town of Ipswich will implement a one bag/barrel (35 gallon) limit for trash & unlimited weekly recycling pick-up.

Overthrow bags will be available at local businesses for \$2 each (sold in packages of 5).

## Remember

Recycling is mandatory in Ipswich, but there is no limit to the amount of recycling each household can put out!

The Ipswich Recycling Committee offers FREE in-home trash/recycling audits.

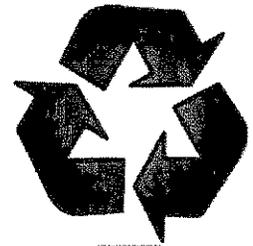
For more information email the Recycling Committee:

[ipswichrecycles@hotmail.com](mailto:ipswichrecycles@hotmail.com)

Visit the following websites for more information:

[www.ipswichrecycles.org](http://www.ipswichrecycles.org)

[www.town.ipswich.ma.us](http://www.town.ipswich.ma.us)



---

Did you know...

By reducing the amount of trash that is put out, Ipswich will reduce the amount we pay for waste disposal this year by \$100,000  
And that money can go towards other things, like repaving the streets!

# Postal Customer Ipswich, MA 01938

## Town of Ipswich Successful Communication and Updates

Take 3 easy steps to make sure you and your family are always up-to-date and connected

- Register your cell phone with Connect CTY to receive important emergency information  
Visit: [www.town.ipswich.ma.us](http://www.town.ipswich.ma.us)  
click on the Connect—CTY symbol to register



- Click on the Nixle link on Town websites and register to receive community safety alerts instantly by text message and email!

- Visit Town websites to view useful information  
[www.town.ipswich.ma.us](http://www.town.ipswich.ma.us)  
[www.ipswichpolice.org](http://www.ipswichpolice.org)  
[www.ipswichutilities.org](http://www.ipswichutilities.org)

