

**Town of Ipswich
Finance Committee**



**Annual Report
For the Town Meeting
Tuesday, May 8, 2012**

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 Voters

- Introduction
- Base budgets – Determining Where to Start the Annual Budget Discussion
- Municipal Budget Highlights
- School Budget Highlights
- Capital Spending
- Long Range Financial Planning Subcommittee – Summary Report
- Feoffees of the Grammar School – Update
- OPEB Discussion

Financial Summaries

- Budget Summary Chart
- Proposed FY2013 Municipal Operating Budget
- Proposed FY2013 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 1 to make arrangements.

Town Meeting Overview

Articles Involving Spending Authority

- Article 5. Municipal Budget

Overview – Maintains current level of services with modest investment in capital improvements and funding of a portion of “Normal” OPEB costs. The town budget of **\$15,110,173** represents an increase in spending of **\$414,857**, which is **2.8 %** over Fiscal 2012. Not including the debt service previously approved on a debt exclusion override, the budget represents a **3.1%** increase.

- Articles 8 & 9. School Budget & High School/Middle School Debt

Overview – The overall school operating budget of **\$24,355,520**, including ongoing debt service of **\$2,535,613** to pay for the High School/Middle School, increased **\$695,048**, which is **2.9%** above the FY2012 budget of **\$23,660,472**. Not including the debt service for the High School/Middle School, the budget, represents a **3.3%** increase. The total in the school charts, appearing later in this report, differs from these total by \$70K, a Medicaid reimbursement, which is expected to be received and voted upon at the Fall Town Meeting.

- Article 10 - Equipment Bond

This article will raise and appropriate the sum of **\$525,000** by allowing the Board of Selectmen, to issue bonds or serial notes to purchase a fire engine for the Fire Department. The funds for this item is expected to be raised via a **10 year bond**, with the annual expense paid for out of the Municipal budget. At the time this Report had to be finalized for printing, the Finance Committee had not received sufficient information to justify this expenditure. A decision is expected to be made prior to the Annual Town Meeting.

- Article 11 – Whittier Regional Technical School Budget

Overview – This article will raise and appropriate the sum of **\$272,957** for the FY 2013 operating budget of the Whittier Regional Technical School. The proposed Whittier budget for FY 2013 represents **virtually no change** in the assessment for Ipswich over FY 2012. At the time of its April 17 warrant hearing, the Finance Committee had not received sufficient information to justify this expenditure. A decision is expected to be made prior to the Annual Town Meeting.

- Article 12 – FY’13 Water and Sewer Budgets

Overview - This article will raise and appropriate the sum of **\$4,851,196** for the FY 2013 operating budget, debt service, and capital expenses of the Water Division, Department of Utilities. This represents a **6.9% increase** over FY 2012. The Water and Wastewater Division budgets are funded through user charges. There is no

impact on the tax levy. At the time of its April 17 warrant hearing, the Finance Committee had not received sufficient information to justify this expenditure. A decision is expected to be made prior to the Annual Town Meeting.

- Article 14 – OPEB Resolution

Overview - This article encourages our legislators to enact legislation that would **reduce the future costs** of Other Post Employment Benefits (OPEB) for retired employees by enacting such legislative changes as increasing the eligibility age, lengthening minimum service requirements and other such other changes that would provide flexibility to municipalities, allowing them adjust this benefit.

- Articles 16, 20 & 21 - County Road Sewer Extension

A developer has proposed a senior assisted living project for the old Marguery restaurant property at 149 County Road and is asking the town to allow for an **extension of the existing sewer line** from Cable Hospital to the northern edge of the property at 149 County Road. Since the addition to the existing sewer line will be more than 500 feet, Town Meeting must approve the project. The sewer line addition **will be paid for by the developer**, thus, there is **no cost to the town**.

- Article 22 – Wastewater Treatment Plant Upgrade

Overview – At the time this Report had to be finalized for printing, the Finance Committee had not received sufficient information to justify this expenditure, including its value. A decision is expected to be made prior to the Annual Town Meeting.

TOWN OF IPSWICH
Summary of Finance Committee's Budget Recommendations
For the May 8, 2012 Annual Town Meeting

	Budgeted FY 2012	Recommended FY 2013	Increase/(decrease) from FY2012	% change
Municipal Budget				
Municipal Operating Budget	13,556,039	13,982,606	426,567	3.1%
Includes Municipal Capital Budget	136,000	191,000	55,000	40.4%
Includes Excluded Debt Service	<u>1,003,277</u>	<u>936,567</u>	<u>(66,710)</u>	-6.6%
Total - Municipal Budget	14,695,316	15,110,173	414,857	2.8%
School Budget				
School Operating Budget	21,126,397	21,819,907	693,510	3.3%
School Capital Budget	0	0	0	0.0%
Excluded Debt Service: HS/MS	<u>2,534,075</u>	<u>2,535,613</u>	<u>1,538</u>	0.1%
Total - School Budget	23,660,472	24,355,520	695,048	2.9%
Tax Revenue				
Property Taxes	28,047,459	28,978,506	931,046	3.3%
Overrides & Debt Exclusions -Town	996,576	932,059	(64,517)	-6.5%
Overrides & Debt Exclusions -Schools	<u>1,144,275</u>	<u>1,145,813</u>	<u>1,538</u>	0.1%
Total - Tax Revenue	30,188,310	31,056,378	868,067	2.9%
Non-Tax Revenue				
State Aid/Cherry Sheet	5,115,107	5,199,923	84,816	1.7%
School Building Authority	1,389,800	1,389,800	0	0.0%
Estimated Local Receipts	3,116,032	3,061,703	(54,329)	-1.7%
Other Available Funds	186,000	151,000	(35,000)	-18.8%
Free Cash	0	305,000	305,000	
Fund Balance Reserved for Debt Premium	6,701	4,508	(2,193)	-32.7%
Electric Department PILOT	<u>325,000</u>	<u>325,000</u>	<u>0</u>	0.0%
Total - Non-Tax Revenue	10,138,640	10,436,934	298,294	2.9%
TOTAL REVENUE SOURCES	40,326,950	41,493,312	1,166,361	2.9%
Charges & Assessments				
Tax Title Legal Counsel	(5,000)	(5,000)	0	0.0%
Cherry Sheet Offsets	(862,490)	(840,443)	22,047	-2.6%
Additional Veterans Benefits	(45,176)	(50,000)	(4,824)	10.7%
Cherry Sheet Charges	(375,302)	(372,997)	2,305	-0.6%
Whittier Assessment	(270,246)	(272,957)	(2,711)	1.0%
Overlay Deficits	0	(50,000)	(50,000)	
Unpaid Bills	0	(20,000)	(20,000)	
Contribution to Stabilization Fund	0	0	0	
Allowance for Abatements	<u>(406,725)</u>	<u>(380,000)</u>	<u>26,725</u>	-6.6%
Total - Charges & Assessments	(1,964,939)	(1,991,397)	(26,458)	1.3%
TOTAL AVAILABLE REVENUE	38,362,011	39,501,915	1,139,903	3.0%
TOTAL EXPENSES	38,355,788	39,465,693	1,109,905	2.9%
Total Under Levy Limit	6,223	36,222		

Introduction

The principal purpose of the Town of Ipswich Finance Committee is to make objective recommendations to Town Meeting concerning the annual Town and School budgets and all warrant articles with financial implications. By doing so, the Finance Committee seeks to ensure the long term financial health of town government. The Committee reviews and considers any matter which may have a long- or short-term fiscal impact on the town, including gathering relevant and accurate information from Town boards, departments, and employees. The Town Charter charges the Finance Committee with providing an annual report prior to the Annual Town Meeting to every registered Ipswich voter.

The Finance Committee seeks to guide the town's finances to contribute to a fulfilling quality of life for its citizens. We believe that this is achieved by efficiently providing capable schools, quality town services, and a well-maintained town infrastructure. It is worth noting that Ipswich is currently in a transition, between full time Town Managers. At the beginning of the budget process the previous Town Manager left to take a position in another state. An interim Town Manager has been in place since then, however, during this period the interim Town Manager was hired as the full time Town Manager in another Massachusetts town. Though everyone involved has worked to make the transition seamless, several of the articles in the warrant do not show the Finance Committee position due to the lack of sufficient data available at its scheduled warrant hearing. Recommendations for these articles will be made at Town Meeting.

Two primary sources comprise the Town's revenue: property taxes and state assistance. This year Ipswich continues an extended period of modest growth, as the levy limit is projected to grow 3.3%. Regrettably, the Finance Committee anticipates that the town's other sources of revenue, including state aid in various forms, will grow an even more moderate 2.2%. Nonetheless, this increase in state aid reverses a long-term trend in diminishing state assistance, which declined 7.3% during the FY 2008 to FY 2013 period. While Ipswich's total income has expanded modestly, the growth in many expenses has outpaced revenues. The result is that, again this year, both the school and municipal budgets faced considerable challenges, especially the schools. This situation continues a trend of restrictive budgets occasioned by the recession besetting the Commonwealth and Ipswich beginning in 2008. Both economies and revenues are slowly improving.

This trend towards modest revenue increases has required the town to budget conservatively, maintaining a comprehensive effort to limit and, if possible reduce all expenses. The town and the schools have collaborated to reduce expenses while maintaining quality services. Identifying redundancies in its Recreation Department, the town reduced expenditures in this department in FY2012 and re-allocated some of the funds to the schools to improve after-school recreational services to school children. The Finance Committee fully supports this collaborative approach and urges the town and the schools to continue such creative, cost saving efforts.

Even with signs of an improving economy, the Finance Committee anticipates that revenue growth in future years may be unable to keep pace with factors driving budget increases, such as

health insurance, pensions, staff salaries, and capital investment to sustain our infrastructure, as well as some demand for new and expanded services. The Long Range Financial Planning Subcommittee section in this report discusses these trends in more detail. Last year Town Meeting approved implementation of a 0.75% meals tax to raise about \$150K in additional revenues; this year no such ready source is available. The Finance Committee encourages the Board of Selectmen to increase efforts to improve the Ipswich tax base in order to enable revenues to keep pace with necessary expenditures, thus avoiding cutbacks in already lean budgets. In any event, a rigorous assessment of priorities and capabilities continues to be an annual requirement in order to craft a workable budget.

Despite our challenging financial situation and conservative budget approach, Ipswich continues to provide the services residents rely upon while investing in infrastructure improvements and protecting our natural treasures. In the last year, the town completed major improvements along Washington Street. Improvements to the North Green will occur in FY2013. Stewarding our resources enhances the daily experience of our residents, while retaining businesses and attracting tourists, which will in turn support our revenue stream. To this end, the Town made major capital investments this past year in renewable energy, through the construction of a wind turbine on Town Farm Road and open space protection of the Raymond property, including acquisition of agricultural and conservation restrictions. These investments will serve the town for years to come.

Ipswich Public Schools continue to attract and retain residents by providing an inclusive, quality educational experience for our children. While all academic measurements have flaws, the Finance Committee believes that key indicators reveal consistent educational quality. In 2011, the four year high school graduation rate exceeded 95%, and 93% of Ipswich High School students were accepted into four and two year college programs upon graduation. Then too, the Ipswich School district performed in the top 30% in the state on the MCAS (a required state-wide exam). Additionally, Ipswich Athletic and Arts and Music programs continued to excel.

Measured by per pupil expenditures, Ipswich Schools remain a bargain for the taxpayers. This rate of expenditure in Ipswich was the second to lowest among nine nearby school districts. Yet changes in important educational factors indicate that the Ipswich Schools are clearly facing challenges threatening educational quality. For example, average class size is increasing and investments in educational technology and textbooks lag behind reasonable schedules.

As it had in past years, the Finance Committee remained steadfast in the past year in its commitment to working with the School Committee and the Selectmen to ensure that the school children of Ipswich benefit fully and equitably from the Feoffees of the Grammar School Trust. Late in 2011, the School Committee voted to accept a settlement of a lawsuit allowing sale of Little Neck land and to place the net proceeds into a restructured trust for the Schools. While the legal proceedings and the deliberations surrounding them was a difficult and complex process, the Finance Committee remains committed to supporting a transparent and collaborative approach to reformation of the current trust and reinstatement of Mr. Paine's intended revenue stream.

A looming financial issue affecting both components of town government is the town's unpaid liability for Other Post Employment Benefits (OPEB), discussed in more detail later in this report. The Finance Committee anticipates undertaking an effort to better understand this liability and, over the next several years, to manage it in a responsible manner so that it does not adversely affect our financial condition. Further, the Finance Committee is proposing a warrant article to request our legislative delegation to adjust laws defining OPEB to align these benefits with current, more affordable standards, while providing amply for our retired employees.

Regarding financial matters, all the financial data in this report represent the latest figures available, given the schedule for printing and delivering this report to every household prior to Town Meeting. It is possible that some of the budget totals will change slightly prior to Town Meeting as a result of changes made to the school and municipal budgets. The Finance Committee is committed to continue to maintain the clarity, accuracy, timeliness and consistency of the data in this report.

Finally, the Finance Committee recommends that the Schools and the Town continue to participate in drafting realistic 5 year budgets in conjunction with the Long Term Financial Planning Subcommittee. This process facilitates a carefully planned allocation of Town revenues in the long term.

The Finance Committee is grateful for the opportunity to work with the Board of Selectmen and School Committee in serving the residents of Ipswich. Further, the Finance Committee appreciates the opinions and information residents have offered during the budget process, as well as to our ongoing deliberations throughout the fiscal year.

Building a Nearly \$40M Budget

The Finance Committee begins the annual budget process each December by meeting with the Board of Selectmen and School Committee to establish the "base budgets" for both the schools and municipal departments. In this meeting we establish a starting point based on core operating expenses for the current fiscal year (FY 2012) and then move to consideration of new revenues for FY 2013.

This year's early projections from the Governor on State and Federal Aid combined with careful tracking of property taxes, new growth, licenses and fees generated through the town suggested that Ipswich build its FY2013 budget with a 2.65% increase over the FY 2012 base budget approved at the Annual Town Meeting in May, 2011 and amended at the Fall 2011 Special Town Meeting.

FY 2013 BASE BUDGET CALCULATION

<u>School</u>		<u>Town</u>	
5/11/10 ATM	21,005,093		14,619,986
			(1,003,277) Excluded Debt
	21,005,093	FY'12 Base Budget	13,616,709
	32,179	Projected Ch. 70 increase	10,500
	226,000	Free Cash (1 Time)	66,276
			8,800
			6,478
			25,000
			79,000
	2,535,613	School Debt	936,567
			Town Debt

With these numbers established, the schools and municipality embark on an intensive 5 month budgeting process, (as outlined below), to assesses current services and make recommendation for the upcoming fiscal year. As you will see below, frequent opportunities are available throughout this process for public inquiry and input.

A Detailed Timeline

November - December 2011: Goal Setting and Projections

- Tri-Board Meets on **December 13th**, where the Finance Committee set budget target at a 2.65% increase in base budgets
- School Administrators meet to review FY13 appropriations within the target on **December 15th**.
- Budget history and detailed spreadsheets distributed to school and municipal department detailing FY10 actual, FY11 actual, the FY12 budget as adopted and revised at the 2011 Special Town Meeting and FY12 salaries, categories and steps reflected on **November 16th**
- School Committee meets with the Superintendent/Director of Finance & Operations to review target numbers for FY13 Budget on **November 17th**
- Using the Finance Committee template and incorporating the Selectmen's goals, each Municipal Director, Department and Board Head creates measurable FY13 goals, projects revenue and calculates FY 2013 funding requests within the 2.0% target. Completed budgets are submitted to the Town Manager and Finance Director no later than **Friday, December 2, 2011**
- The Former and Interim Town Manager and Finance Director review municipal operating budget requests with Directors, Department Heads and Board Chairmen from mid-**December to January 20th**

January & February 2012: Presentation and Integration

- Principals return completed budget worksheets and backup detail on **January 5th**
- Principals and Department Heads meet with Administration to review budgets on **January 12th**
- Municipal capital budgets are due to the Town Manager on **January 6**

- Directors and Town Manager discuss, prioritize, and finalize capital budget requests on **January 23 – January 27**
- School Committee and Administrators hold Budget Workshop **January 24th**
- The Town Manager submits draft budget to Board of Selectmen no later than **January 27th**
- Final budget presentations due to the School Department Central Office **February 13th - 17th**
- Principals and Department Heads present to School Committee **February 4th- 10th**
- During the weeks of **February 13th-29th** School Committee and Selectmen make final adjustments in preparation of submission to the Finance Committee

March & April 2012: Hearings and Final Agreement

- School Committee holds Public Hearings on the FY 2013 Budget on **March 1st**
- Selectmen submits FY13 Operating Budget to the Finance Committee on **March 2nd**
- School Committee submits FY13 School Budget to the Finance Committee on **March 2nd**
- The Finance Committee conducts Municipal and School Budget hearings **March 6th – March 27th** culminating in The Selectman, School Committee and Finance Committee meeting to finalize the budget for Town Meeting at **Bean Counting on Saturday, April, 7th**

Annual Town Meeting votes on budgets on Tuesday, May, 8th

Municipal Budget Overview

The FY 2013 municipal budget for the Town of Ipswich is \$15,110,173 which represents a 2.8% increase over the FY 2012 budget. Not including the debt service previously approved on a debt exclusion override, and capital expenditures, the municipal budget represents a 3.1% increase. This budget seeks to provide Town residents with generally the same level of services as provided last year. Given the overall economic condition in our town, state and nation, providing level services is no small feat. It is important to note that, by providing level municipal services, the Town is under-funding important projects like our roads, and we are contributing nothing to our Town reserve funds.

Overall, Total Available Revenue for the municipal and school budgets is anticipated to increase by approximately \$1,139,903 in FY 2013, an increase of 3.0% over FY 2012. The modest revenue growth is based upon increases in state aid and a modest increase in tax revenue from new growth in Ipswich (Although new growth is a source of funds in the budget, it grew at a lower rate than in FY 2012). The meals tax initiative implemented in FY2012 generated approximately \$150,000 in new tax revenue for the Town.

Over the past several years, the Town has struggled to provide level services to Town residents; and with expenses increasing at a faster pace than revenue, this struggle is likely to continue. In an effort to change this dynamic, and with a goal to improve services, the Town has undertaken several initiatives to increase revenue in FY 2013. These include increases in existing fees and establishment of new fees. Each of these fees is intended to increase revenue while equitably

charging competitive market rates for the associated service. Two fees which are proposed to be increased in this year's budget are a \$5 increase in the Crane Beach resident sticker and a modest increase in burning permits. The resulting income to the Town is expected to be approximately \$44,000. The Town will also seek to aggressively pursue a professional business development program which could enhance long term tax revenue by bringing more business into the downtown and industrial areas of Ipswich. Through the combination of targeted user fees and a long term focus on stimulating business tax revenue, the Town seeks to "change the game" from splitting a modest revenue base to increasing the size of our revenue and tax base.

The municipal budget for FY 2013 is projected to increase \$335,857, or 2.3%. Salaries, wages and overtime are the largest drivers of municipal expense, representing about 50% of the budget in FY2013. These categories are projected to increase, in FY2013, by about \$380,000, or over 5%, partially as a result of incorporation of certain pay incentives into employee base salaries. With 2013 as the final year of a three year contract with most municipal employees, careful attention will have to be paid to negotiation to keep future salary costs under control. Working in collaboration with the School department, the Town renegotiated its health care plan to reduce its rate increase to 1.43%, far lower than the 10% increases that have been seen in some recent years. With health plan changes selected by individual enrollees, this resulted in a reduction in health insurance costs of approximately \$60K. The restructuring of the recreation department saved significant dollars with some of these savings redeployed to actually increase the level of services provided to Town youth. Because of the extremely mild winter, there was approximately \$280,000 remaining in the snow and ice budget. These unexpended dollars have been redeployed to various Town expenses. Despite the challenging economic times, municipal services were provided at a reasonable level last year and the stated goal is for this to continue.

The FY 2013 municipal budget allocates \$191,000 for capital projects. Some of these projects include a mandated upgrade to the Police radio system, a new replacement police vehicle, a new fire hose, the replacement of garage walls at the Department of Public Works and continuation of a personal computer replacement program (every five years). FY 2013 should also see the completion of the North Green project. While the Town has reduced investment to satisfy orderly schedules of capital needs, this is clearly an unsustainable approach. For example, the maintenance schedule for roads requires investing about \$1 million annually, which is below this year's appropriated expenditures of about \$640K (includes \$440K in Chapter 90 funds). Sacrificing ongoing maintenance of buildings and grounds to fund challenging operating budgets will hurt the Town in the long run. In addition, there remains the long standing question of new public safety facilities.

Town and School management continued to seek opportunities to collaborate on various initiatives to reduce expenses last year. Specific examples include the aforementioned health insurance negotiation, reallocation of Recreation Department funding, various facility contracts, and the funding of the Student Resource Officer (municipal employee working in the school). The increased level of cooperation is likely to continue into this year with even more savings opportunities realized.

The 2013 budget does not adequately fund the Town's reserve accounts. It is important for the short and long term health of our town that Ipswich strengthens its Free Cash position and Stabilization Fund. Free Cash is an annual measurement of the Town's financial health while the Stabilization Fund provides financial reserves and is a key factor in our municipal bond rating (letting us borrow capital under the most favorable terms). As the school's revenue picture becomes clearer we will seek to restore funds to the Town's reserve accounts, which, in the FY2013 budget, was used to fund the police radio system upgrade, restore two teaching positions and provide funding for OPEB.

FY 2013 will be a challenging year for the Town of Ipswich, but also one with great opportunity as town government and the schools seek innovative solutions to continue to support our quality of life in these difficult economic times. A new Town Manager will likely generate fresh ideas and new perspective on both expense management and revenue enhancement.

School Budget Highlights

The Ipswich Public Schools seek an appropriated operating budget of \$24,355,520 (*This differs from the total shown in the school charts, later in this report, by \$70K, which is the Medicaid reimbursement, expected to be received and voted upon at the Fall Town Meeting.*) which includes an ongoing debt service of \$2,535,613 to pay for the High School/Middle School built in 1999 and a \$32,179 increase in Chapter 70 funding. The increase of \$695,048 is 2.9% above the FY2012 budget of \$23,660,472. Not including the debt service for the High School/Middle School, the budget, not including the High School/Middle School debt, represents a 3.3% increase.

This year, expected cuts in staff were averted by a combination of savings in insurance and energy, retirement savings, reduction in OPEB contributions, revenue from bus passes and student parking, and expected Medicaid reimbursements. In addition, the Finance Committee voted to provide, from free cash, \$100K to avoid two planned staff reductions and to provide \$126K for Other Post Retirement Benefits (OPEB) funding. In order to reach the goal of no staff reductions, the school budget had no provision for OPEB funding. There is also no provision in the school budget for technology or professional development, a situation that has existed for several years.

The key issues in the School Committee's 2013 budgetary considerations for the schools include:

- Negotiated increases in compensation totaling \$625,000
- A 3.7% increase in health insurance cost (in spite of a 1.43% rate increase; this was caused by election choices to higher cost plans) adding \$57,000
- Loss of \$156,000 in Education Jobs Grant funding
- Decreased availability of \$270,000 in outside funding from School Choice and pre-Kindergarten

- The ongoing cost of funding former school employees Other Post Employment Benefits (OPEB), not funded in the school's proposed budget

In FY2012, the school department instituted bus fees and parking fees for high school students. The transportation fee generated \$80,945, while parking fees totaled \$8,285. All passes were sold and the total income is not expected to increase in FY2013.

The schools continue to pursue outside funding sources. The end of Education Jobs funding, as noted above, coupled with the elimination of Federal Stimulus Funds in FY2012, have had a serious impact on the ongoing operations of our schools. Additional monies and fees totaling \$1,877,072 is over \$31,000 less than in FY2012. The State's contribution, Chapter 70 funds, is predicted at around \$2,591,679, about \$32,179 more than provided in FY2012. Special Education is budgeted at \$5,449,785 (an increase of \$334,795 above FY2012) and is expected to be somewhat offset by \$242,000 in Federal Circuit Breaker (partial reimbursement) and other grant funding.

As of this writing, after intense litigation, the courts have agreed to the sale of the Feoffee (Little Neck) Trust property. A new group of Feoffees (trustees) will be appointed which will include two each appointed by the School Committee, the Board of Selectmen, and the Finance Committee, and one more by the former lifetime Feoffees. Although this agreement provides for about \$850,000 flowing in to the public schools in this calendar year, unresolved legal matters associated with the agreement and subsequent appeals make it imprudent to budget these funds for FY 2013.

In the coming year, the Ipswich Schools expect to educate 2154 students: Winthrop at 486; Doyon at 484; Middle School at 539 and the High School at 645. At the Elementary level, there will be three large sections of third grade, both at Winthrop and Doyon. Overall, enrollment includes an increase of 17 students, over 300 special needs students, 15 tuitioned outplacements, and 154 Choice-In students. The per pupil cost for Ipswich students (per 2011 DESE) was \$11,369, which was 14.98% below the state average of \$13,371 per pupil. This ongoing cost disparity has come to the attention of the State, pushing our schools into the category of a Foundation Aid District. As a result, Ipswich expects to receive somewhat higher levels of Chapter 70 funding, state funds assisting all school districts.

The Finance Committee is actively encouraging all departments town-wide to collaborate for cost reduction and efficiency in delivering services. In FY 2013, areas of opportunities for the schools involve collaboration in purchasing, IT services and recreation. Past investments in energy upgrades plus the wind turbine appear to be reducing heating and electrical expenses. Unfortunately it is likely that the FY13 budget will include no further capital improvements.

The schools are responsible for numerous unfunded mandates including Special Education costs and a new Federal initiative: Common Core. The standards established by Common Core go beyond the No Child Left Behind initiative and must be implemented by 2014. Benchmarked by international standards, all content must be aligned with the MCAS, and contain rigorous content

and higher order thinking skills. As a result, new textbooks, costing \$50-100 each, will be needed system-wide plus considerable staff training. There are no Federal or State monies to support this program and these costs are not included in the FY2013 budget.

The primary measurement tool for success in Massachusetts public schools continues to be the MCAS Exams. Each year the system is seeing improvement in 10th grade scores in the three primary areas of assessment, English Language Arts, Mathematics, and Biology. Graduation is possible only with a successful outcome of the Sophomore MCAS, which may be taken several times if necessary. If there are shortcomings in the scores, they generally involve the rate of improvement rather than the actual upward trend or our performance above the State average. In order to understand the impact of individual personalities on the results, the state is now tracking the scores of each class heading toward graduation. This method has helped schools better understand the needs of each class of students and provide for them.

Ipswich High School saw 93% of its graduates heading to college after scoring well on the MCAS exams. Many students are accepted by highly ranked private colleges, but attend state institutions for financial reasons. This is the last year the high school will receive a private donation to buy textbooks and other educational equipment such as microscopes. The School Committee and Principal Barry Cahill are grateful to Lucia and Don Greenough for eight years of donations totaling about \$200,000 for that purpose.

Regarding the athletic program, fees and gate receipts are expected to bring in about \$152,000 to support the over 357 student athletes (55%) participating in 24 varsity and sub-varsity sports. Athletic fees for high school students are \$500 each and \$750 for each family.

In the visual arts, two high school and middle school students received Gold Keys and ten received Honorable Mention at the state-wide Globe awards. About 427 (63%) of our high school students participate in the visual arts and another 404 (60%) participate in music courses. This year, three students auditioned for and participated in the All State Music Festival, culminating in a performance at Symphony Hall. In addition, twenty student musicians won places at the Junior District Festival, and 23 went to the Senior District Festival. The drama group, The Company, won the right to proceed to the State Semi-Finals for their production of The Countess Cathleen by William Butler Yeats. Longtime drama director Debra Dion Faust will be greatly missed when she retires this summer. The High School Jazz Ensemble won a Gold Medal at the District Jazz Festival, which means they qualify to compete in the State Festival.

Honors in the Arts are more traditional for wealthy school districts and private schools and most public schools see an involvement of 10 - 12% in the arts. It is a credit to the public support of art and music programs that the fine arts are maintained as a major part of the core curriculum in the Ipswich public schools, rather than as an activity.

The cheerleaders won the Cape Ann Championship then a National Competition in the non tumbling division. The Girls Basketball Team won the C.A.L. Championship then lost in the Division Three North Finals. Girls Winter Track went undefeated and won the league

championship. Micki McVann was named the Physical Education Teacher of the Year by the state Physical Education group.

The schools continue to rely on the generosity of many “Angels” who donate much-needed funding and time for various purposes. The Football Boosters and other team supporters, along with gate receipts, help pay for sub-varsity coaches, and provide uniforms and equipment, while the Ipswich Music, Art, and Drama Association, Inc. (IMADA) provides grants for extracurricular music, art and drama lessons and scholarships for graduating seniors. This year they expect to fund 12 different items totaling \$32,301.58, plus scholarships for graduating seniors and summer lessons. Since 2005, IMADA has contributed \$265,000 to fine arts education at the Middle School and High School.

The Finance Committee recognizes the difficult task of the Superintendent and the School Committee in trying to fund high level educational programs when only tax revenue is predictable. The disappearance of certain government and private funding, as well as grants, sometimes offset by new and unexpected income, makes planning complex. However, the Ipswich Public Schools continue to provide a good education which prepares Ipswich’s children for college and the world. With per pupil expenditures below the state median, the schools remain competitive in MCAS and other benchmarks primarily due to a committed staff and supportive parents.

The Finance Committee supports the School Department’s FY 2013 operating budget of \$24,355,520, which is expected to be supplemented by \$2,585,017 from Choice, Circuit Breaker, grants and other revolving accounts. The Finance Committee supports the Schools’ attempt to increase revenues with reasonable user fees and hopes for regular distributions from the new Feoffees of the Grammar School, to support exciting new projects for the schools.

Finally, both Cheryl Forster-Cahill, Principal of Ipswich Middle School, and Barry Cahill, Principal of Ipswich High School, will retire at the end of this school year. The public schools, students, and parents will surely miss their dedication and educational proficiency. Many children have benefited from their good work. Current Assistant Principal David Dalton has been named the new principal of the High School and a search committee has been organized to recommend a new Middle School principal.

Capital Expenditure Overview

The Finance Committee believes that Ipswich must continue to allocate resources towards maintaining and reinvesting in the town’s infrastructure and equipment. During this year’s budget process, the Finance Committee has asked the Board of Selectmen and School Committee to provide a three year Capital Plan along with their Operating Budgets. When these plans become available they will be posted for your review on the Finance Committee website.

During the FY 2013 budget hearings, the Board of Selectmen recommended investing \$385K in Public Safety and Public Work projects and equipment. Key investments for FY 2013 will include:

- \$200K - Road Pavement Repair and Maintenance (plus \$440K in Chapter 90 funds)
- \$79K - emergency management communication equipment
- \$31K - a new police cruiser
- \$22K - improvement to Crane's Beach boardwalk
- \$15K - repairs to the DPW building's exterior wall

The School Committee has identified two projects for FY 2013, yet has not found a funding source. These projects are:

- \$240K – Roof replacement at Doyon Elementary School.
- \$85K – High School track resurfacing

The Finance Committee will be looking to help the School Committee find resources to fund these priorities.

Long Range Financial Planning

The Long Range Financial Planning Subcommittee is a subcommittee of the Finance Committee. Its responsibility includes a focus on issues that affect the long range financial health of the town. This year, presentations were made to the Finance Committee which (1) provided a five year forecast of the town and school budgets and (2) provided an in depth review of Other Post Employment Benefits (OPEB), which is mainly future health insurance costs for retirees). Both presentations are posted on the Finance Committee's web site.

The minimum growth in Real Estate Taxes and State Aid, due largely to the effects of the economy, continue to hold down the town's Total Available Revenues. New Growth, which only a few years ago was over \$700K per year, is forecasted at \$229K for FY 2013. In addition, Total Receipts and Available Funds, which are largely made up of state aid, have decreased 10% since FY08 and 1.3% since FY10. These effects have squeezed the budget in order to cover costs that are rising faster than revenues.

REVENUE ESTIMATES FOR FY 2013 OPERATING BUDGETS						
	FY 2008 (Actual)	FY 2009 (Actual)	FY 2010 (Actual)	FY 2011 (Budget)	FY 2012 (Budget)	FY 2013 Final
TOTAL RECEIPTS & AVAILABLE FUNDS	11,629,750	11,087,516	10,599,566 [▼]	10,031,853	10,138,640	10,436,934

The current proposed municipal budget has increased 3.1%, not including debt exclusion override payments, with increases in salaries and wages, other insurance, utility and energy costs, professional services and veterans support offset by reductions in other pay incentives and differentials, little or no increase in maintenance costs, including roads, lower than expected health insurance costs and lower debt related costs. Savings in the municipal budget this year

have also resulted from changes to the Recreation Department which now includes a part time director and coordinated youth services with the YMCA and the schools.

The schools are facing another difficult financial year. However, additional funding voted by the Finance Committee at Bean Counting, avoided further staff cuts. The FY2013 proposed school budget increase is 3.3%, not including the override debt payment for the Middle/High School. Available Choice funds are less in FY2013 because, in recent years, more money has been used to supplement the school budget than was being received plus, the number of Choice-in students this coming year is expected to decline. The financial problem with the schools is not cost but rather revenue. Education costs in Ipswich are not high. In 2011, Boston Magazine ranked Ipswich schools 41st in performance, out of 135 greater Boston school districts, while at the same time showing per pupil costs to be in the bottom 12%, 108th out of the same 135. Also, for the first time since the 1993 Education Reform Act was passed, Ipswich has been identified as a Foundation Aid district, which means the state will provide more aid to Ipswich to meet its state determined, education spending targets.

The town continues to deal with several required and discretionary major expense items. These include current health insurance, OPEB, capital improvement and major maintenance items, and a new fire and police station. In order to make choices regarding what, when and how much, it's important for the voters to understand the impact these items have on other town services and to exercise whatever control we can to minimize that impact.

From FY10 to FY12 the municipal budgeted health insurance costs increased by over 20%. Modifications made to health insurance plans, agreed to in bargaining unit contracts settled last year, resulted in a much smaller rate increase this year than in recent years. This year the FY 2013 budgeted amount for health insurance in the municipal budget is almost 6% less than in FY 2012. In addition to rates, however, changes in plan selection such as moving from an individual plan to a family plan also affects the overall cost. Changes in plan selection are driving the school health insurance costs to rise by almost 4% in FY 2013. Attention needs to continue to be paid to health insurance costs each year to avoid slipping back into double digit cost increases. The town also needs to work with its elected representatives at the state house to seek changes that will permit negotiations on aspects of health insurance coverage that are now governed by state law.

	BUDGET FY10	ACTUAL FY10	BUDGET FY11	ACTUAL FY11	BUDGET FY12	BUDGET FY13
MUNICIPAL HEALTH INSURANCE	834,792	866,082	968,013	920,023	1,024,543	964,473
SCHOOL HEALTH INSURANCE				1,540,579	1,596,875	1,654,454

On the other hand OPEB costs have the potential to significantly affect programs and services provided by the town. Every two years an actuarial analysis is conducted of the towns OPEB liability (required by law). The towns liability for future health insurance costs for retirees

increased, in the latest actuarial analysis, by 22% from \$23M to \$29M. Funding this from the regular budget puts an enormous strain on current services. The Finance Committee established a subcommittee in March of this year to review OPEB costs and to make funding recommendations for this year's budget. Details of that Subcommittee's initial review appear in the OPEB section of this report and is reflected in warrant article 14.

Feoffees of Grammar School

The Finance Committee and others continued to advocate this year to change the makeup of the Feoffees of the Grammar School and to pursue the Town's interests in not selling Little Neck or alternatively maximizing the sale price. The Finance Committee supported the efforts by a newly formed Ipswich Citizens for the Public Trust: a group of 700+ Ipswich residents who actively pursued these goals over the past year. The group backed a second warrant article to propose state legislation to change the Feoffees into a publicly appointed body. The article was adopted at Town Meeting and submitted by our legislative delegation. At the legislative committee hearing on the bill there was an impressive turnout of advocates, citizens and town officials to support the bill with opposition from Little Neck tenants and Feoffees. While the bill generated a lot of interest, it was not reported favorably out of committee.

Meanwhile the litigation in Probate Court continued. The case arose from the Feoffees efforts to obtain approval of its agreement in Superior Court litigation to sell Little Neck to the tenants for a gross amount of \$29 million, netting a projected \$20 million to the public schools. The difference would fund waste water indebtedness, legal and other expenses. The School Committee had earlier reacted favorably to the Feoffees proposed sale and agreed to an initial proposal of a bulk sale of the land for a gross price of \$26.5 million, but that deal fell through for lack of financing. After questions were raised by the Finance Committee and citizens about the need for more aggressive pursuit of the town's interests, the School Committee opposed the later agreement for the \$29 million gross price sale of the property in a condominium form. The Finance Committee commissioned an independent appraisal of Little Neck which found a value of over \$40 million. The School Committee then commissioned an appraisal which found a lower valuation for sale, but agreed with the Finance Committee appraisal in important respects, including the value of the land as rental property.

When efforts to settle the dispute in Probate Court failed and motions for judgment without a trial were denied, trial in Probate Court commenced in December of 2011. After opening statements by the attorneys outlining their cases, the Feoffees put on a number of witnesses including the Superintendent of Schools and a former School Committee member over the first two days of trial. At that point the judge met with counsel and pressed the parties to settle the case. She had repeatedly expressed concern about the time the trial would take and apparently came to believe that the Feoffees would succeed in showing that a sale at some amount was a legally acceptable resolution of the issue with the tenants. The attorneys reached a tentative agreement along the lines of the original agreement, but with an additional payment of "back rent" and other financial incentives that equaled approximately \$3 million dollars of additional funds that would flow through the Feoffees to the schools over the following three years. The

agreement also provided for a change of the Feoffees to a public body with appointments by the town boards with one seat reserved for appointment by the former life Feoffees.

The School Committee then held an “emergency meeting” with Finance Committee and Selectmen present to discuss the proposed settlement. The Finance Committee members, on a split informal vote, recommended not to accept the settlement, in part because the judge had only heard witnesses from the Feoffees and none of the School Committee case, which their attorney had convincingly argued, showed that maintaining Little Neck as rental property was in the best financial interests of the Schools. The School Committee voted 4-3 to accept the proposed agreement.

Prior to the decision of the School Committee being presented to Probate Court for action, individuals associated with the Ipswich Citizens for the Public Trust filed a motion to intervene in the case to present arguments for why the settlement should not be adopted by the Court, no judgment should enter in the case, and that the Court should hold an open hearing to consider whether the Settlement was in the best interests of the school children of Ipswich. Both the Board of Selectmen and the Finance Committee recommended that the School Committee not oppose the Interveners, so that their viewpoint could be considered by the Court and because there were two other parties (the Feoffees and the Attorney General’s office) who would be providing ample arguments for why intervention should not be allowed. The School Committee’s counsel took the position that he was obliged to support the settlement that they had accepted, and the Interveners were vigorously opposed by the School Committee, Feoffees counsel and the Assistant Attorney General. The Judge denied all the Intervener’s motions. The Interveners have appealed that decision to the Massachusetts Appeals Court. Their effort to have the judgment stayed by a Single Justice of the Appeals Court was also not successful. The appeal to the full Massachusetts Appeal Court is pending. The interveners have petitioned to have a warrant article related to these issues (Article 15) placed before Town Meeting for consideration.

Because the settlement of the case prevented a full public presentation of all the facts and legal analysis funded by the town and prepared by the School Committee’s attorneys in court, the Feoffees Working Group, established by Town Meeting recommended that the School Committee’s attorney provide to the school committee and the town copies of all litigation documents that would not prejudice the School Committee in the continuing litigation. This would allow members of the public to have access to the fruits of their labors on a matter of intense public interest. At this writing that request is under discussion primarily relating to finding a cost-effective means for providing the information.

In the meantime, town boards are preparing for the prospect that the Settlement will be implemented. The School Committee’s attorney presented a draft trust agreement, based on the latest of the 23 drafts presented by their counsel over a 7 year period, but revised to address the terms of the Settlement and other factors. At the recommendation of the Feoffees Working Group a trust expert was hired to provide a second opinion on the trust and advice to the boards. That review and consultation is has been concluded and the recommendations included in a final

proposed trust, approved by the School Committee. The boards are also jointly setting standards and developing a recruiting process for their potential appointees to the new Feoffees. That process is expected to be in place by town meeting.

On another front, the Planning Board has raised repeated concerns about environmental and planning issues related to the shift from seasonal to full year use of Little Neck, as envisioned in the Settlement Agreement. They considered an Overlay District, to prevent this change to use, as a potential Warrant Article for town meeting. Upon consideration, the Planning Board decided not to propose such an article for this town meeting.

All is not finished, but 2012 may mark the culmination of 20-35 year process, depending on how you are counting, from when one citizen in 1986 challenged the School Committee and the community to do something about the fact that the Feoffees were charging inappropriately low amounts of rent for the Little Neck lots, therefore, providing far too little support for the Ipswich Schools. Different people will derive different lessons from this experience, but the history certainly reminds us of the importance of transparency and accountability in all public affairs, the need for action when problems are identified in matters relating to the financing of public services, and the fact that initiatives by a few concerned citizens can lead to a larger public consensus and results that have a substantial impact on the community.

OPEB Discussion

Government Accounting Standards Board (GASB) Statement 45, or GASB 45, is an accounting and financial reporting provision, currently in place, which requires government employers to measure and report the liabilities associated with Other Post Employment Benefits (OPEB). OPEBs in Ipswich primarily include post-retirement medical benefits. Ipswich, starting in FY2008 was required to comply with GASB 45. Typically an actuary (or actuaries), with both pension and health experience, must perform the calculations, following generally accepted actuarial methods, to determine the town's liabilities.

The Town is required to update the OPEB liability report every two years, and this winter we received the FY2012 report OPEB liabilities. While the FY 2008 OPEB report listed a total accrued actuarial liability of \$21.8 million, and the FY2010 OPEB report showed a liability of \$23.9 million, the FY2011 report shows a disturbing increase to a total of \$29.8 million. Despite our efforts to bring the cost increases under control, the ever increasing cost of health insurance, the increasing number of municipal retirees and increasing life expectancies lead to an ever growing liability. Absent additional measures, this liability will continue to increase at rate of \$2-\$3 million per year and will place unacceptable financial burden on the town.

At the urging of the Finance Committee and with the support and assistance of town administrators, a number of positive steps have already been taken to control costs. These include:

- Renegotiating health insurance contracts to control costs. Recent state legislation giving municipalities stronger bargaining rights over health insurance contracts has resulted in

limiting the health insurance costs this year to a 1.4% increase, instead of an expected average annual rate of 8%.

- Requiring all eligible retirees to participate in Medicare, reducing the town's cost of providing health insurance for those retirees.
- Creating a town OPEB trust fund to receive contributions to offset future OPEB costs.
- Fully funding the OPEB "normal costs" for the revenue based departments such as water, sewer and electric departments.
- Funding the OPEB "normal costs" within the other town and school budgets to the extent that resources are available. In FY2012, these costs were fully funded in both town school budgets.

To help come to grips with substantial and growing OPEB liabilities the Finance Committee convened a subcommittee along with two representatives each of the Board of Selectmen and School Committee to map out additional strategies. The OPEB subcommittee came to consensus around a series of recommendations that will begin to move the Town of Ipswich toward a manageable response to the growing OPEB liability. These measures include;

- Requesting our state senator and representative to pass legislation which would provide greater flexibility in the ways health care benefits are provided to retirees. (See discussion on Article 14 in the warrant.)
- Hiring a benefits consultant to review town personnel practices to identify measures the town could take to reduce OPEB liabilities.
- Include within the town and school budgets a contribution of only 50% of OPEB "current net normal cost" to the OPEB trust fund, given the difficult financial situation this year. Utility departments would continue to contribute their full normal cost.

It's clear that the town must devise and commit to a payment plan that assures promised health benefits will be provided to the town's retirees in the future. At the same time, the town must take all possible measures to reduce our future liabilities. We are still a long way from accomplishing both of these objectives, and much remains to be done.

Concluding Remarks

Attending Town Meeting is important! Just like our old houses – Town Meeting is something to take care of and preserve. Voting in town elections is important too. See you at Town Meeting on Tuesday, May 8 and at the YMCA to vote on Tuesday, May 22.

Respectfully Submitted

FINANCE COMMITTEE – TOWN OF IPSWICH

Michael Schaaf, Chair
Larry Seidler, Vice-Chair
Jamie Fay
Mitch Feldman
Richard Howard
Ingrid Miles
Marion Swan
Robert White
Todd Wilson

BUDGET SUMMARY CHART						
	FY2010	FY2011	FY2012	FY2013	DOLLAR	PER CENT
	APPROP (a)	APPROP (a)	APPROP (a)	RECOMM	Inc/(Dec)	Inc/Dec
MUNICIPAL OPERATING BUDGET						
General Government: Administration and Legal	342,357	344,657	349,802	379,312	29,510	8.4%
Finance Directorate	922,611	919,404	971,943	1,031,124	59,181	6.1%
Planning and Development Directorate	224,702	236,802	236,362	281,128	44,766	18.9%
Public Safety Directorate	3,944,896	3,917,651	4,009,515	4,239,194	229,679	5.7%
Public Works Directorate	3,027,137	3,054,683	2,995,666	3,058,842	63,176	2.1%
Code Enforcement Directorate	397,026	408,926	423,474	441,147	17,673	4.2%
Human Services Directorate	368,607	370,307	399,314	365,474	(33,840)	-8.5%
Facilities Management Directorate	630,357	710,795	717,526	717,551	25	0.0%
Library	511,994	518,494	535,162	549,717	14,555	2.7%
Debt Service	1,328,754	1,256,361	1,308,649	1,194,097	(114,552)	-8.8%
Insurance	245,284	221,384	247,202	316,442	69,240	28.0%
Benefits	1,828,203	2,046,915	2,249,397	2,300,840	51,443	2.3%
Unclassified & Reserve Fund	191,018	235,495	251,304	235,305	(15,999)	-6.4%
General Fund Capital	0	0	0	0	0	0.0%
Total Municipal Operating Budget	13,962,946	14,241,874	14,695,316	15,110,173	414,857	2.8%
IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:						
School Department	22,410,657	22,856,835	23,660,472	24,355,520	695,048	2.9%
Whittier Vocational	452,406	350,095	270,246	272,957	2,711	1.0%
Total Education Budget	22,863,063	23,206,930	23,930,718	24,628,477	697,759	3.0%
TOTALS	36,826,009	37,448,804	38,626,034	39,738,650	1,112,616	3.0%
(excluding Water & Sewer Divisions)						
(a) Appropriations at Fall Town Meeting included						

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
	FY2010 APPROP.	FY2011 APPROP.	FY2012 APPROP.	FY2013 RECOMMEND	DOLLAR Incl/(Dec)	
GENERAL GOVERNMENT: ADMINISTRATION & LEGAL						
[Expenditure columns do not reflect encumbrances.]						
122	SELECTMEN:					
	Salaries & Wages	3,000	4,000	4,495	9,295	4,800
	Expenses	13,681	13,681	13,715	13,775	60
	Capital Outlay	0	0	0	0	0
	Total	16,681	17,681	18,210	23,070	4,860
113	MODERATOR:					
	Salaries & Wages	250	250	250	250	0
	Expenses	0	0	0	0	0
	Total	250	250	250	250	0
123	TOWN MANAGER:					
	Salaries & Wages	161,372	161,372	164,390	180,305	15,915
	Expenses	22,681	24,031	25,549	25,973	424
	Capital Outlay	0	0	0	0	0
	Total	184,053	185,403	189,939	206,278	16,339
124	LEGAL:					
	Town Counsel-Litigation	80,000	80,000	80,000	80,000	0
	Town Counsel Expenses	0	0	0	0	0
	Total	80,000	80,000	80,000	80,000	0
131	FINANCE COMMITTEE:					
	Salaries & Wages	2,423	2,423	2,423	2,423	0
	Expenses	6,400	6,400	4,710	11,410	6,700
	Total	8,823	8,823	7,133	13,833	6,700
136	PURCHASING & BUDGET					
	Salaries & Wages	50,000	50,000	52,020	53,581	1,561
	Expenses	2,550	2,500	2,250	2,300	50
	Total	52,550	52,500	54,270	55,881	1,611
TOTAL GENERAL GOVERNMENT:		342,357	344,657	349,802	379,312	29,510
ADMINISTRATION & LEGAL						

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
	FY2010 APPROP.	FY2011 APPROP.	FY2012 APPROP.	FY2013 RECOMMEND	DOLLAR Inc/(Dec)	
FINANCE DEPARTMENT						
134	ACCOUNTANT:					
	231,976	231,916	241,180	254,713	13,533	
	7,790	7,850	8,545	8,415	(130)	
	0	0	0	0	0	
	239,766	239,766	249,725	263,128	13,403	
137	ASSESSORS:					
	167,721	167,721	174,977	181,464	6,487	
	21,230	22,219	22,148	40,355	18,207	
	0	0	0	0	0	
	188,951	189,940	197,125	221,819	24,694	
138	TREASURER/COLLECTOR:					
	162,262	162,260	169,021	172,374	3,353	
	19,145	19,145	19,245	19,245	0	
	0	0	0	0	0	
	181,407	181,405	188,266	191,619	3,353	
154	INFORMATION TECHNOLOGY:					
	82,126	82,126	85,445	90,480	5,035	
	54,284	66,436	86,990	72,918	(14,072)	
	40,432	9,600	12,937	16,500	3,563	
	176,842	158,162	185,372	179,898	(5,474)	
161	TOWN CLERK:					
	102,512	102,512	106,973	116,790	9,817	
	8,392	8,391	12,058	12,243	185	
	0	0	0	0	0	
	110,904	110,903	119,031	129,033	10,002	
162	ELECTIONS & REGISTRATIONS:					
	13,566	28,058	20,412	30,176	9,764	
	11,175	11,170	12,012	15,451	3,439	
	0	0	0	0	0	
	24,741	39,228	32,424	45,627	13,203	
TOTAL FINANCE DEPARTMENT						
	922,611	919,404	971,943	1,031,124	59,181	

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
	FY2010	FY2011	FY2012	FY2013	DOLLAR	
	APPROP.	APPROP.	APPROP.	RECOMMEND	Inc/(Dec)	
PLANNING & DEVELOPMENT DEPARTMENT						
171	PLANNING BOARD:					
	Salaries & Wages	132,320	137,463	144,527	7,064	
	Expenses	5,495	10,400	30,400	20,000	
	Capital Outlay	0	0	0	0	
	Total	137,815	147,863	174,927	27,064	
172	PLANNING & DEVELOPMENT CONTRACTS:					
	Salaries & Wages	0	0	0	0	
	Expenses	7,520	6,320	16,320	10,000	
	Capital Outlay	0	0	0	0	
	Total	7,520	6,320	16,320	10,000	
173	CONSERVATION COMMISSION:					
	Salaries & Wages	72,802	75,744	83,446	7,702	
	Expenses	2,790	2,650	2,650	0	
	Capital Outlay	0	0	0	0	
	Total	75,592	78,394	86,096	7,702	
175	HISTORICAL COMMISSION:					
	Salaries & Wages	0	0	0	0	
	Expenses	3,775	4,575	3,785	3,785	
	Capital Outlay	0	0	0	0	
	Total	3,775	4,575	3,785	3,785	
TOTAL PLANNING & DEVELOPMENT		224,702	236,802	281,128	44,766	

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
		FY2010 APPROP.	FY2011 APPROP.	FY2012 APPROP.	FY2013 RECOMMEND	DOLLAR Inc/(Dec)
	PUBLIC WORKS DEPARTMENT					
421	ADMINISTRATION:					
	Salaries & Wages	138,764	138,764	144,417	149,302	4,885
	Expenses	4,178	4,178	4,189	4,189	0
	Capital Outlay	0	0	0	0	0
	Total	142,942	142,942	148,606	153,491	4,885
422	EQUIPMENT MAINTENANCE:					
	Salaries & Wages	54,290	54,290	56,393	58,083	1,690
	Expenses	175,130	175,108	176,389	189,738	13,349
	Capital Outlay	0	0	50,000	0	(50,000)
	Total	229,420	229,398	282,782	247,821	(34,961)
423	SNOW & ICE CONTROL:					
	Salaries & Wages	80,000	95,000	95,000	95,000	0
	Expenses	352,564	387,564	387,564	387,564	0
	Total	432,564	482,564	482,564	482,564	0
424	HIGHWAY:					
	Salaries & Wages	393,786	408,022	422,025	443,933	21,908
	Expenses	265,329	251,093	250,903	267,720	16,817
	Road treatment	200,000	200,000	200,000	200,000	0
	Capital Outlay	0	115,000	0	0	0
	Total	859,115	974,115	872,928	911,653	38,725
425	FORESTRY:					
	Salaries & Wages	102,927	102,637	104,771	110,662	5,891
	Expenses	22,592	22,882	22,455	21,455	(1,000)
	Capital Outlay	0	45,000	0	0	0
	Total	125,519	170,519	127,226	132,117	4,891
431	SANITATION CONTRACT:					
	Expenses	860,350	679,705	693,300	710,692	17,392
	Capital Outlay	0	0	0	0	0
	Total	860,350	679,705	693,300	710,692	17,392
432	SOLID WASTE TRANSFER STATION:					
	Salaries & Wages	14,951	14,951	15,950	16,050	100
	Expenses	10,036	10,036	9,537	9,537	0
	Capital Outlay	0	0	0	0	0
	Total	24,987	24,987	25,487	25,587	100
491	CEMETERIES, PARKS & BUILDING MAINTENANCE:					
	Salaries & Wages	322,378	319,376	331,943	342,097	10,154
	Expenses	29,862	31,077	30,830	30,820	(10)
	Capital Outlay	0	0	0	22,000	22,000
	Total	352,240	350,453	362,773	394,917	32,144
	TOTAL PUBLIC WORKS DEPARTMENT	3,027,137	3,054,683	2,995,666	3,058,842	63,176

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
	FY2010 APPROP.	FY2011 APPROP.	FY2012 APPROP.	FY2013 RECOMMEND	DOLLAR Inc/(Dec)	
	CODE ENFORCEMENT DEPARTMENT					
251	BUILDING INSPECTION:					
	196,486	196,786	203,195	208,464	5,269	
	5,320	17,020	18,590	20,171	1,581	
	0	0	0	0	0	
	201,806	213,806	221,785	228,635	6,850	
174	APPEALS BOARD:					
	22,978	22,978	23,907	24,624	717	
	2,300	2,200	1,700	1,700	0	
	0	0	0	0	0	
	25,278	25,178	25,607	26,324	717	
512	HEALTH:					
	114,191	117,957	124,097	133,171	9,074	
	55,751	51,985	51,985	53,017	1,032	
	0	0	0	0	0	
	169,942	169,942	176,082	186,188	10,106	
	TOTAL CODE ENFORCEMENT					
	397,026	408,926	423,474	441,147	17,673	
	HUMAN SERVICES DEPARTMENT					
620	RECREATION AND YOUTH SERVICES:					
	130,348	130,348	134,843	19,450	(115,393)	
	15,075	16,775	16,512	41,550	25,038	
	0	0	0	0	0	
	145,423	147,123	151,355	61,000	(90,355)	
541	COUNCIL ON AGING:					
	110,345	110,345	114,063	124,478	10,415	
	2,839	2,839	2,896	2,896	0	
	0	0	0	0	0	
	113,184	113,184	116,959	127,374	10,415	
543	VETERANS' BENEFITS:					
	110,000	110,000	131,000	177,100	46,100	
	110,000	110,000	131,000	177,100	46,100	
	368,607	370,307	399,314	365,474	(33,840)	
	TOTAL HUMAN SERVICES DEPARTMENT					

PROPOSED MUNICIPAL OPERATING BUDGET FOR TOWN MEETING ACTION						
		FY2010	FY2011	FY2012	FY2013	DOLLAR
		APPROP.	APPROP.	APPROP.	RECOMMEND	Inc/(Dec)
	FACILITIES MANAGEMENT DEPARTMENT					
472	FACILITIES MANAGEMENT					
	Salaries & Wages	224,269	230,745	238,584	253,598	15,014
	Expenses	406,088	399,612	403,612	438,953	35,341
	Capital Outlay	0	80,438	75,330	25,000	(50,330)
	Total	630,357	710,795	717,526	717,551	25
	TOTAL FACILITIES MANAGEMENT DEPARTMENT	630,357	710,795	717,526	717,551	25
	LIBRARY					
610	LIBRARY:					
	Salaries & Wages	391,752	389,015	404,991	418,046	13,055
	Expenses	120,242	129,479	130,171	131,671	1,500
	Capital Outlay	0	0	0	0	0
	TOTAL LIBRARY DEPARTMENT	511,994	518,494	535,162	549,717	14,555

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2009 BUDGET	FY2010 BUDGET	FY2011 BUDGET	FY2012 BUDGET	FY2013 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
DOYON ELEMENTARY SCHOOL -- Enrollment as of 10/01/11 is 493							
UNDISTRIBUTED	\$1,206,649	\$1,192,359	\$1,287,240	\$1,239,222	\$1,282,889	\$43,667	3.5%
SPED PRESCHOOL	\$96,899	\$94,646	\$117,082	\$106,425	\$110,856	\$4,431	4.2%
KINDERGARTEN	\$158,910	\$168,805	\$153,500	\$165,857	\$177,519	\$11,662	7.0%
ENGLISH/LANGUAGE ARTS	\$10,186	\$7,550	\$8,146	\$7,937	\$7,400	(\$537)	-6.8%
READING	\$42,678	\$45,772	\$53,919	\$53,902	\$56,722	\$2,820	5.2%
MATH	\$27,992	\$31,557	\$30,260	\$31,680	\$37,150	\$5,470	17.3%
SCIENCE	\$1,807	\$2,727	\$3,535	\$2,734	\$1,800	(\$934)	-34.2%
SOCIAL STUDIES	\$863	\$140	\$962	\$627	\$1,000	\$373	59.5%
ART	\$45,776	\$39,301	\$43,350	\$42,448	\$46,120	\$3,672	8.7%
MUSIC	\$96,480	\$92,199	\$90,474	\$108,981	\$109,797	\$816	0.7%
PHYS.ED./HEALTH INSTRUCTION	\$84,436	\$98,108	\$86,692	\$108,492	\$103,627	(\$4,865)	-4.5%
LIBRARY/ AV	\$42,923	\$25,339	\$20,927	\$563	\$1,050	\$487	86.5%
HEALTH SERVICES	\$48,947	\$52,968	\$55,930	\$60,035	\$62,464	\$2,429	4.0%
GUIDANCE	\$73,750	\$76,663	\$77,796	\$79,320	\$45,260	(\$34,060)	-42.9%
CO-CURRICULAR ACTIVITIES	\$3,500	\$0	\$0	\$0	\$0	\$0	--
SPED/SPED SUMMER/ESL	\$726,516	\$746,240	\$807,059	\$1,073,655	\$1,086,723	\$13,068	1.2%
PRINCIPAL'S OFFICE	\$205,315	\$182,667	\$183,556	\$185,591	\$188,030	\$2,439	1.3%
BUILDING&GROUNDS OPERATIONS	\$166,642	\$165,780	\$162,369	\$158,212	\$169,790	\$11,578	7.3%
DOYON APPROPRIATED BUDGET	\$3,040,269	\$3,022,821	\$3,182,797	\$3,425,681	\$3,488,197	\$62,516	1.8%

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2009 BUDGET	FY2010 BUDGET	FY2011 BUDGET	FY2012 BUDGET	FY2013 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
WINTHROP ELEMENTARY SCHOOL --Enrollment as of 10/01/11 is 461							
UNDISTRIBUTED	\$1,120,825	\$1,066,173	\$1,119,203	\$1,023,296	\$1,186,761	\$163,465	16.0%
SPED PRESCHOOL	\$55,232	\$60,295	\$59,803	\$68,683	\$77,706	\$9,023	13.1%
KINDERGARTEN	\$195,891	\$207,082	\$195,965	\$202,349	\$202,082	(\$267)	-0.1%
ENGLISH/LANGUAGE ARTS	\$4,392	\$4,392	\$4,400	\$10,620	\$8,620	(\$2,000)	-18.8%
READING	\$42,382	\$43,841	\$44,229	\$46,989	\$47,153	\$164	0.3%
MATH	\$22,376	\$37,131	\$38,494	\$69,823	\$74,289	\$4,466	6.4%
SCIENCE	\$3,250	\$3,250	\$3,300	\$3,300	\$3,800	\$500	15.2%
SOCIAL STUDIES	\$2,760	\$2,760	\$2,700	\$2,700	\$2,550	(\$150)	-5.6%
ART	\$54,952	\$49,043	\$52,689	\$55,094	\$49,574	(\$5,520)	-10.0%
MUSIC	\$96,440	\$91,006	\$89,690	\$115,655	\$122,898	\$7,243	6.3%
PHYS.ED./HEALTH INSTRUCTION	\$99,360	\$95,529	\$65,016	\$83,724	\$53,724	(\$30,000)	-35.8%
LIBRARY/ AV	\$43,200	\$23,139	\$21,578	\$700	\$700	\$0	0.0%
HEALTH SERVICES	\$56,368	\$59,556	\$49,685	\$53,328	\$57,969	\$4,641	8.7%
GUIDANCE	\$63,987	\$66,559	\$67,551	\$68,892	\$70,944	\$2,052	3.0%
CO-CURRICULAR ACTIVITIES	\$10,000	\$5,000	\$5,000	\$6,000	\$6,000	\$0	0.0%
SPED/SUMMER SPED/ESL	\$931,194	\$969,672	\$993,301	\$973,691	\$999,747	\$26,056	2.7%
PRINCIPAL'S OFFICE	\$181,894	\$189,269	\$189,687	\$197,279	\$206,706	\$9,427	4.8%
BUILDINGS & GROUNDS OPERATIONS	\$149,632	\$142,840	\$151,184	\$138,150	\$154,831	\$16,681	12.1%
WINTHROP APPROPRIATED BUDGET	\$3,134,135	\$3,116,537	\$3,153,475	\$3,120,273	\$3,326,054	\$205,781	6.6%

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION									
SCHOOL / DESCRIPTION	FY2009 BUDGET	FY2010 BUDGET	FY2011 BUDGET	FY2012 BUDGET	FY2013 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)		
<u>IPSWICH MIDDLE SCHOOL -- Enrollment as of 10/01/11 is 507</u>									
UNDISTRIBUTED	\$112,165	\$102,165	\$102,165	\$110,636	\$93,638	(\$16,998)	-15.4%		
ENGLISH/LANGUAGE ARTS	\$407,522	\$429,850	\$411,797	\$433,039	\$424,036	(\$9,003)	-2.1%		
MATH	\$385,528	\$408,173	\$424,446	\$425,645	\$453,997	\$28,352	6.7%		
SCIENCE	\$367,161	\$393,135	\$416,830	\$423,428	\$448,628	\$25,200	6.0%		
SOCIAL STUDIES	\$337,778	\$355,184	\$373,661	\$291,027	\$403,520	\$112,493	38.7%		
WORLD LANGUAGE	\$132,590	\$0	\$0	\$0	\$0	\$0	0.0%		
ART	\$68,692	\$71,332	\$72,351	\$73,728	\$79,622	\$5,894	8.0%		
MUSIC	\$156,665	\$163,375	\$159,881	\$161,792	\$169,388	\$7,596	4.7%		
PHYS.ED./HEALTH INSTRUCTION	\$136,797	\$142,215	\$145,807	\$150,469	\$154,849	\$4,380	2.9%		
TECH INSTRUCTION	\$69,192	\$71,832	\$72,851	\$77,904	\$76,335	(\$1,569)	-2.0%		
HEALTH & WELLNESS	\$75,514	\$78,431	\$46,000	\$53,771	\$57,355	\$3,584	6.7%		
LIBRARY AV	\$53,910	\$43,965	\$44,529	\$43,989	\$29,153	(\$14,836)	-33.7%		
HEALTH SERVICES	\$39,880	\$41,941	\$41,810	\$43,980	\$45,356	\$1,376	3.1%		
GUIDANCE	\$50,229	\$53,642	\$55,548	\$59,815	\$65,318	\$5,503	9.2%		
UNDISTRIBUTED ATHLETICS	\$11,270	\$11,270	\$11,270	\$5,350	\$5,350	\$0	0.0%		
CO-CURRICULAR ACTIVITIES/DRAMA	\$20,000	\$11,040	\$11,040	\$15,000	\$15,000	\$0	0.0%		
SPED/ESL	\$873,051	\$846,209	\$1,006,881	\$896,987	\$1,279,998	\$383,011	42.7%		
PRINCIPALS OFC	\$288,718	\$298,431	\$260,160	\$286,931	\$279,452	(\$7,479)	-2.6%		
MIDDLE SCHOOL APPROPRIATED BUDGET	\$3,586,662	\$3,522,190	\$3,657,027	\$3,553,491	\$4,080,995	\$527,504	14.8%		

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION							
SCHOOL / DESCRIPTION	FY2009 BUDGET	FY2010 BUDGET	FY2011 BUDGET	FY2012 BUDGET	FY2013 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
IPSWICH HIGH SCHOOL -- Enrollment as of 10/01/11 is 671							
UNDISTRIBUTED	\$78,650	\$78,230	\$87,230	\$82,230	\$82,230	\$0	0.0%
ENGLISH/LANGUAGE ARTS	\$488,957	\$461,952	\$458,219	\$440,011	\$485,042	\$45,031	10.2%
MATH	\$475,929	\$499,855	\$500,993	\$449,085	\$474,913	\$25,828	5.8%
SCIENCE	\$445,820	\$437,557	\$457,648	\$468,878	\$461,820	(\$7,058)	-1.5%
SOCIAL STUDIES	\$394,760	\$405,792	\$468,098	\$503,886	\$492,591	(\$11,295)	-2.2%
WORLD LANGUAGE	\$380,318	\$393,769	\$387,149	\$396,677	\$356,637	(\$40,040)	-10.1%
ART	\$116,859	\$126,715	\$133,383	\$144,863	\$158,590	\$13,727	9.5%
MUSIC	\$160,492	\$166,098	\$161,237	\$165,329	\$170,611	\$5,282	3.2%
PHYS.ED./HEALTH INSTRUCTION	\$207,226	\$202,013	\$214,356	\$210,551	\$222,048	\$11,497	5.5%
TECH INSTRUCTION	\$45,000	\$6,500	\$77,450	\$80,336	\$87,188	\$6,852	8.5%
CHILD DEVELOPMENT	\$29,524	\$29,563	\$30,729	\$0	\$0	\$0	--
LIBRARY AV	\$52,999	\$43,415	\$43,878	\$44,639	\$29,803	(\$14,836)	-33.2%
HEALTH SERVICES	\$40,332	\$41,110	\$41,394	\$41,961	\$43,336	\$1,375	3.3%
GUIDANCE	\$219,896	\$223,438	\$244,673	\$239,370	\$250,141	\$10,771	4.5%
CO-CURRICULAR ACTIVITIES	\$23,000	\$24,306	\$24,306	\$24,306	\$24,306	\$0	0.0%
DRAMA	\$3,300	\$3,300	\$3,300	\$3,800	\$4,300	\$500	13.2%
SPED/ESL	\$1,117,742	\$1,331,467	\$1,309,082	\$1,408,434	\$1,396,523	(\$11,911)	-0.8%
PRINCIPALS OFFICE	\$330,761	\$340,891	\$340,030	\$347,808	\$343,250	(\$4,558)	-1.3%
ATHLETIC	\$335,245	\$246,640	\$250,315	\$259,245	\$262,771	\$3,526	1.4%
HIGH SCHOOL APPROPRIATED BUDGET	\$4,946,810	\$5,062,611	\$5,233,470	\$5,311,409	\$5,346,100	\$34,691	0.7%
HIGH-MIDDLE SCHOOL OPERATIONS							
MS-HS BLDG & GROUNDS APPROP. BUDGET	\$609,772	\$541,903	\$420,932	\$375,944	\$383,353	\$7,409	2.0%

PROPOSED IPSWICH PUBLIC SCHOOLS OPERATING BUDGET FOR TOWN MEETING ACTION

SCHOOL / DESCRIPTION	FY2009 BUDGET	FY2010 BUDGET	FY2011 BUDGET	FY2012 BUDGET	FY2013 BUDGET REQUEST	DOLLAR Inc/(Dec)	% Inc (Dec)
DISTRICTWIDE/CENTRAL OFFICE -- Total Enrollment as of 10/01/11 is 2132							
UNDISTRIBUTED							
DISTRICTWIDE CURRICULUM & PROF. DEVEL.	\$307,765	\$184,765	\$217,000	\$320,374	\$166,808	(\$153,566)	-47.9%
MUSIC	\$19,554	\$20,402	\$20,621	\$20,918	\$21,546	\$628	3.0%
INTEGRATED TECHNOLOGY	\$417,631	\$210,399	\$221,588	\$223,109	\$224,266	\$1,157	0.5%
HEALTH SERVICES	\$1,550	\$1,550	\$1,550	\$1,550	\$4,384	\$2,834	182.8%
SPED	\$466,180	\$460,642	\$471,887	\$552,115	\$498,832	(\$53,283)	-9.7%
ENGLISH AS SECOND LANGUAGE	\$0	\$0	\$35,000	\$35,000	\$35,700	\$700	2.0%
SCHOOL COMMITTEE	\$7,150	\$7,150	\$7,900	\$7,900	\$7,900	\$0	0.0%
SUPERINTENDENT	\$265,317	\$272,201	\$270,910	\$273,478	\$293,825	\$20,347	7.4%
FINANCE & PERSONNEL	\$325,941	\$341,509	\$350,876	\$378,564	\$366,956	(\$11,608)	-3.1%
FIXED COSTS	\$2,126,783	\$2,632,674	\$2,328,191	\$2,895,256	\$3,053,134	\$157,878	5.5%
BUILDING & GROUNDS OPERATIONS	\$236,696	\$161,426	\$274,049	\$161,077	\$172,239	\$11,162	6.9%
CAPITAL PROJECTS/BONDS (inside budget)	\$2,673,031	\$2,678,886	\$2,842,593	\$2,823,427	\$2,801,708	(\$21,719)	-0.8%
TRANSPORTATION	\$348,339	\$172,991	\$166,969	\$180,906	\$153,523	(\$27,383)	-15.1%
CNTRL OFF/DISTRICTWIDE APPROP. BUDGET	\$7,195,937	\$7,144,595	\$7,209,134	\$7,873,674	\$7,800,821	(\$72,853)	-0.9%
TOTAL SCHOOL OPERATING BUDGET	\$22,513,585	\$22,410,657	\$22,856,835	\$23,660,472	\$24,425,520	\$765,048	3.2%
Separate Vote for HS-MS Debt	(\$2,532,590)	(\$2,542,513)	(\$2,544,125)	(\$2,534,075)	(\$2,535,612)	(\$1,537)	0.1%
TOTAL SCHOOL BUDGET	\$19,980,995	\$19,868,144	\$20,312,710	\$21,126,397	\$21,889,908	\$763,511	3.6%
Annual Change %		-0.6%	2.2%	4.0%	3.6%		

WARRANT

**TOWN OF IPSWICH
ANNUAL TOWN MEETING
MAY 8, 2012**

**Prepared by
Thomas G. Younger
Interim Town Manager**

Table of Contents

ARTICLE 1	CONSENT CALENDAR	38
ARTICLE 2	FINANCE COMMITTEE ELECTION	39
ARTICLE 3	PRIOR YEAR UNPAID BILLS	39
ARTICLE 4	FY '12 TOWN BUDGET AMENDMENTS.....	39
ARTICLE 5	FY'13 MUNICIPAL BUDGET	40
ARTICLE 6	FY'13 TOWN BUDGET AMENDMENT	41
ARTICLE 7	FY'12 SCHOOL BUDGET AMENDMENT.....	41
ARTICLE 8	FY'13 SCHOOL BUDGET.....	42
ARTICLE 9	HIGH SCHOOL/MIDDLE SCHOOL DEBT PROJECT	41
ARTICLE 10	EQUIPMENT BOND	41
ARTICLE 11	FY'13 WHITTIER REGIONAL HIGH SCHOOL BUDGET	42
ARTICLE 12	FY'13 WATER & SEWER BUDGETS	42
ARTICLE 13	RESCIND AUTHORIZED BUT UNISSUED DEBT.....	42
ARTICLE 14	OPEB RESOLUTION	43
ARTICLE 15	CITIZEN'S PETITION	43
ARTICLE 16	CITIZEN'S PETITION	44
ARTICLE 17	CITIZEN'S PETITION	44
ARTICLE 18	COMMITTEE REPORTS	47
ARTICLE 19	CHAPTER 90	46
ARTICLE 20	COUNTY ROAD SEWER EXTENSION	47
ARTICLE 21	COUNTY ROAD SEWER EXTENSION	48
ARTICLE 22	WASTEWATER TREATMENT PLANT UPGRADE	48
ARTICLE 23	MOODY ISLAND AND BAGWELL ISLAND PARCELS.....	48
ARTICLE 24	REVISION TO FLOOD PLAIN REGULATIONS	48
ARTICLE 25	RECONSIDERATION	51

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 EIGHTH DAY OF MAY, 2012, 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; one [1] Selectman for three [3] years; two [2] members of the School Committee for three [3] years; one [1] constable for three years; the above officers to be voted on one ballot at the YMCA Hall, County Road, on Tuesday, May 15, 2012; 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 from the Electric Division, Department of Utilities;

4) to authorize the Board of Selectmen to temporarily appoint a member of said Board as Acting Town Manager for a limited period of time not to exceed the date of the 2013 Annual Town Meeting for purposes of vacation, leave, or absence in accordance with Massachusetts General Laws Chapter 268A, Sections 20 and 21A;

(5) to re-authorize for FY'13 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'13 (Source of funds: fees contributed by seniors participating in special activities);

(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'13 (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'13 from such funds transferred into said fund during FY'13 (Source of funds: Housing Code inspection fees);

(d) a **Health Department** Public Health revolving fund, to be funded through reimbursements from Medicare Part B, Medicare Senior Advantage Plans and other insurance plans 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'13 (Source of funds: Medicare Part B, Medicare Senior Advantage Plans and other insurance plans);

e) a **Facilities Department** revolving fund pay for custodial services and other expenses associated with the use of the gymnasium and other Town Hall facilities by outside organizations or for special events sponsored by municipal departments; 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 FY '13 (Source of funds: user fees); and

(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 (Source of funds: surcharge on commercial shellfish licenses); 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: RECOMMENDATION TO BE MADE AT TOWN MEETING
Finance Committee: Recommend Rob White (7-0)

ARTICLE 3 **PRIOR YEAR UNPAID BILLS**

To see if the Town will vote:

to raise and appropriate, or transfer a sum of money from available funds, to pay unpaid bills incurred in prior years and remaining unpaid; or to take any other action relative thereto.
(Requested by: The Board of Selectmen)

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

ARTICLE 4**FY '12 TOWN BUDGET AMENDMENTS**

To see if the Town will vote:

to amend its actions taken under Article 4 of the May 10, 2011, Annual Town Meeting (the FY'12 Municipal Operating Budget), by transferring the following sums between departments and/or categories within departments:

<u>Department</u>	<u>Description</u>	<u>From</u>	<u>To</u>
Recreation	Appointed salary	\$4,200	
Recreation	Permanent wages	\$12,000	
Recreation	Temporary PT	\$16,000	
Snow and Ice	Overtime	\$66,000	
Snow and Ice	Other DPW supplies	\$54,913	
Snow and Ice	Vehicle Rental	\$83,500	
Snow and Ice	Parts Snow Repair	\$39,988	
Highway	Vehicles		\$57,000
Legal	Legal Services		\$66,488
Fire	Appointed salary		\$72,848
Civilian Dispatch	Overtime		\$7,474
Facilities	Overtime		\$8,743
Veterans	Medical		\$55,000
Library	Sick leave buyback		\$6,048
Recreation	Program services		\$3,000
TOTAL		\$276,601	\$276,601

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'13 MUNICIPAL BUDGET**

To see if the Town will vote:

to hear and act upon the reports of the Board of Selectmen and Finance Committee relative to the Fiscal 2013 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 6 **FY'13 TOWN BUDGET AMENDMENT**

To see if the Town will vote:

to amend its actions taken under Article 5 of the May 8, 2012, Annual Town Meeting (the FY'13 Municipal Operating Budget), by appropriating sums of money in addition to that appropriated under said Article (said appropriations to be raised by transfer of available funds), from the following accounts into the General Fund:

<u>From:</u>	<u>To:</u>	<u>Amount:</u>
Waterways Improvement	Harbormaster	\$58,314
Waterways Improvement	DPW-Equip. Maint	\$2,900

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 7 **FY'12 SCHOOL BUDGET AMENDMENT**

To see if the Town will vote:

to amend its actions taken under Article 5 of the May 10, 2011, Annual Town Meeting (the FY'12 School Budget), by transferring the following sum of money from the insurance reimbursement account into the operating budget of the School Department:

<u>From:</u>	<u>To:</u>	<u>Amount:</u>
Insurance Reimbursement Account	School Budget	\$28,298.79;

or to take any other action relative thereto. (Requested by: School Committee)

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

ARTICLE 8

FY'13 SCHOOL BUDGET

To see if the Town will vote:

to hear and act upon the reports of the School Committee and Finance Committee relative to the Fiscal 2013 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: Approve (4-0)

Finance Committee: Approve (7-0)

ARTICLE 9

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: Approve (4-0)

Finance Committee: Approve (7-0)

ARTICLE 10

EQUIPMENT BOND

To see if the Town will vote: (1) to appropriate a sum of money to purchase a fire engine for the Fire Department and to fund Federal Communications Commission mandated radios 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 by transfer/utilize available funds, or otherwise; or to take any other action relative thereto.

(Requested by: Board of Selectmen)

Board of Selectmen: Approve (4-0)

Finance Committee: RECOMMENDATION TO BE MADE AT TOWN MEETING

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

ARTICLE 14 **OPEB RESOLUTION**

To see if the Town will encourage our legislators to file legislation that would adopt changes to the current structure of Other Post Employment Benefits (OPEB) for employees that may enable such changes as adjusting the eligibility age higher, lengthening minimum service requirements and such other changes that will provide flexibility to adjust this benefit;

or to take any other action relative thereto. (Requested by: Finance Committee)

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

ARTICLE 15 **CITIZEN'S PETITION**

To see if the Town will vote:

To adopt a resolution regarding the proposed sale of Little Neck by the Feoffees of the Grammar School in Ipswich as it relates to the terms under which William Paine donated the land at Little Neck in 1660 for the benefit of the Ipswich public schools.

(Submitted by: Clark Ziegler & Qualified Voters)

Board of Selectmen: RECOMMENDATION TO BE MADE AT TOWN MEETING
Finance Committee: RECOMMENDATION TO BE MADE AT TOWN MEETING

ARTICLE 16 **CITIZEN'S PETITION**

To see if the Town will vote:

To approve the construction of an extension to the sanitary sewer system in the area of 119-149 County Road, said extension being in excess of 500 lineal feet, consistent with the provisions of General Bylaws Chapter XV, Section 16; said extension, shall be designed on the basis of the Town's Community Facilities Plan.

(Submitted by: Edward Dick & Qualified Voters)

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

To see if the Town will vote:

AN ACT PROVISING FOR RECALL ELECTIONS IN THE TOWN OF IPSWICH

SECTION 1. The holder of an elected office in the town of Ipswich may be recalled therefrom by the registered voters of the town as herein provided, for reasons of lack of fitness, neglect of duties, malfeasance, misfeasance, incompetence, abuse of office, lack of confidence, felony prosecution while in office or violation of oath.

SECTION 2. 10% or more of the qualified persons registered to vote may make and file an affidavit with the town clerk containing the name of the officer sought to be recalled and a statement of the grounds for the recall. Upon certification of the required signature, the clerk shall forthwith deliver to the first named voter on the affidavit of the petition blanks addressed to the Board of Selectman demanding a recall, copies of which printed forms the clerk shall keep available. The blanks shall be issued under the signature and official seal of the town clerk. They shall be dated, and shall contain the names of the first 10 registered voters whose names appear on the recall affidavit, the name of the person and the position of the person whose recall is sought, and the grounds of the recall as stated in the affidavit. In addition, the petitions shall demand the election of a successor to the office. A copy of the petition shall be entered in a record book to be kept in the office of the town clerk. The recall petition shall be returned and filed with the town clerk within 30 days after the filing of the affidavit, with signatures, names, street addresses of at least 10% of the registered voters of the town. The town clerk shall, within 72 hours following the day of filing with the office of the town clerk, submit the recall petition forms to the board of registrars of voters in the town. The registrars shall, within 5 work days after the day of receipt, certify in writing thereon the number of signatures which are names of registered voters of the town. The board of registrar of voters, upon completion of their certification, shall return the recall petition forms to the town clerk.

Section 3. If the recall petition forms shall be certified by the board of registrar of voters to contain at least 10% of the qualified persons registered to vote and if the petition shall be found and certified by the town clerk to be sufficient, the town clerk shall give notice without delay, in writing to the elected officer, whose recall is sought by sending that officer a copy of the affidavit and recall petition form together with notice of the number of qualified voters certified by the board of registrars of voters who signed the recall petition forms and the total number of qualified voters in the town as of the most recent town election.

If an officer to whom the recall is directed by the town clerk does not resign the office within 5 calendar days, the board o selectmen shall forthwith order an election to be held on a dated fixed by them not less than 64 nor more than 90 days after the date the election is called after the receipt of the certificate, but if any other town election is scheduled to occur within 100 calendar days after the date of the certificate, the board of selectmen shall postpone the holding of the recall election to the date of such other election. If a vacancy occurs in the office after a recall election has been ordered, the election shall nevertheless proceed as provided in this act, but only ballots for the new candidate shall be counted.

Section 4. An officer sought to be removed may not be a candidate to succeed himself at the recall election. The nomination of candidates, the publication of the warrant for this recall election and the conduct of the election shall be in accordance with the law relative to elections, unless otherwise provided in this act.

Section 5. The incumbent shall continue to perform the duties of his office until the recall election, unless the officer resigns his position. If the incumbent is not removed, he shall remain in office for the remainder of his unexpired term, subject to recall as before, except as provided by this act. If not re-elected in the recall election, he shall be considered removed upon the qualification of the successor, who shall hold office during the unexpired term. If the successor fails to qualify within 10 days after receiving notification of election, the incumbent shall thereupon be considered removed and the office vacant.

Section 6. Ballots used in a recall petition shall contain the following proposition in the order indicated:

For the recall of (name of officer) ()

Against the recall of (name of officer) ()

Immediately at the right of each proposition there shall be a designated space for voters to vote for either of the propositions. Under the proposition shall appear the word "Candidates", and directions to voters required by section 42 of chapter 54 of the General Laws, and beneath this, the names of the candidates nominated as herein provided. If a majority of the votes cast upon the question of the recall is in favor of the recall, the officer shall be recalled and the ballots for candidates shall be counted. The candidate receiving the highest number of votes shall be declared elected.

Section 7. A recall petition shall not be filed against an officer within 6 months after he has taken office, unless the officer has been re-elected to another term in office, then a recall petition may be filed within 3 months after taking office on the re-election vote, nor, in the case of an officer subjected to a recall election and not recalled thereby until at least 6 months have elapsed after the election at which the recall was submitted to the voters of the town.

Section 8. A person who has been recalled from office, or who has resigned from office while recall proceedings were pending against him, shall not be appointed to any town office, board or committee within 2 years after the recall or resignation. A person who has been recalled from an office, must further resign from any town board or committee for which he is an appointed member and shall not be reappointed to any board or committee within 2 years of the recall or resignation.

(Submitted by: KelleyJane Kloub & Qualified Voters)

Board of Selectmen: Opposed (3-1)

Finance Committee: MOVE TO INDEFINITELY POSTPONE (7-0)

ARTICLE 18

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.

(Requested by: Board of Selectmen)

NO ACTION REQUIRED

ARTICLE 19

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 20

COUNTY ROAD SEWER EXTENSION

To see if the Town will vote:

to approve the construction of an extension to the sanitary sewer system in the area of 119-149 County Road, said extension being in excess of 500 lineal feet, consistent with the provisions of General Bylaws Chapter XV, Section 16; said extension, shall be designed on the basis of the Town's Community Facilities Plan.; or to take any other action relative thereto.

(Requested by: Board of Wastewater Commissioners)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve (6-1)

ARTICLE 21

COUNTY ROAD SEWER EXTENSION

To see if the Town will vote:

to approve the construction of an extension to the sanitary sewer system in the area of 119-136 County Road, said extension being in excess of 500 lineal feet, consistent with the provisions of General Bylaws Chapter XV, Section 16; said extension, shall be designed on the basis of the Town's Community Facilities Plan.; or to take any other action relative thereto.

(Requested by: Board of Wastewater Commissioners)

Board of Selectmen: RECOMMENDATION WILL BE MADE AT TOWN MEETING

Finance Committee: MOVE TO INDEFINITELY POSTPONE (7-0)

ARTICLE 22

WASTEWATER TREATMENT PLANT UPGRADE

To see if the Town will vote:

(1) to raise and appropriate a sum of money to construct and rehabilitate certain components at the wastewater treatment plant and to obtain all material and services incidental thereto; (2) to meet said appropriation 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 take any other action relative thereto.

(Requested by: Board of Wastewater Commissioners)

Board of Selectmen: Approve (4-0)

Finance Committee: RECOMMENDATION WILL BE MADE AT TOWN MEETING

ARTICLE 23 MOODY ISLAND AND BAGWELL ISLANDS PARCELS

To see if the Town will vote to:

(1) authorize the Board of Selectmen to transfer care, custody, and control of four Town-owned parcels consisting of a portion of the land and salt marsh known as Moody Island and Bagwell Island, further known as Assessor's Map 7, Lot 10 (22.5 acres); Assessor's Map 14, Lot 11 (12.7 acres); Assessor's Map 14, Lot 12 (15.2 acres); and Assessor's Map 14, Lot 16 (132 acres); from the Board of Selectmen to the Conservation Commission; and (2) authorize the Board of Selectmen and/or the Conservation Commission to grant a perpetual conservation restriction upon said four parcels, totaling approximately 182 acres, to the Massachusetts Department of Conservation and Recreation (DCR) in accordance with M.G.L. Chapter 184, Sections 31-33; or to take any other action relative thereto.

(Requested by Board of Selectmen)

Board of Selectmen: Approve (4-0)

Finance Committee: RECOMMENDATION WILL BE MADE AT TOWN MEETING

To see if the Town will vote to amend the Protective Zoning Bylaw of the Town of Ipswich by amending "IX. SPECIAL REGULATIONS, D. Flood Plain District" as follows:

(Proposed changes shown by use of ~~strike through~~ for deleted language and ***bold italics*** for new language)

"D. Floodplain District

1. Purpose: The purposes of the Floodplain District are to:
 - a. Ensure public safety through reducing the threats to life and personal injury;
 - b. Eliminate new hazards to emergency response officials;
 - c. Prevent the occurrence of public emergencies resulting from water quality, contamination, and pollution due to flooding;
 - d. Avoid the loss of utility services, which if damaged by flooding would disrupt or shutdown the utility network and impact regions of the community beyond the site of flooding;
 - e. Eliminate costs associated with the response and cleanup of flooding conditions;
 - f. Reduce damage to public and private property resulting from flooding waters.

2. Applicability

The Floodplain District is established as an overlay district to all other zoning districts. ***It includes all special flood hazard areas within the Town of Ipswich designated as Zone A and AE on the Essex County Flood Insurance Rate Map (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The panel numbers of the Essex County FIRM that are wholly or partially within the Town of Ipswich are as follows: 25009C0258F, 25009C0259F, 25009C0262F, 25009C0266F, 25009C0267F, 25009C0269F, 25009C0276F, 25009C0277F, 25009C0278F, 25009C0279F, 25009C0281F 25009C0282F, 25009C0283F, 25009C0284F, 25009C0286F, 25009C0287F, 25009C0288F, 25009C0289, 25009C0291F, 25009C0292F, 25009C0293F, 25009C0311F, all of which are dated July 3, 2012. The exact boundaries of the district may be defined by the 100-year base flood elevations shown on the FIRM and further defined by the Essex County Flood Insurance Study (FIS) report dated July 3, 2012. The FIRM and FIS report are incorporated herein by reference and are on file in the offices of the Town Clerk, Planning Department, Building Inspector and Conservation Commission.*** All development in the district, including structural and non-structural activities, whether permitted by right or by special permit, must be in compliance with Chapter 131, Section 40 of the Massachusetts General Laws and with the following: Section of the Massachusetts State Building Code which addresses floodplain and coastal high hazard areas (780 CMR 3107.0, "Flood Resistant Construction"); Wetlands Protection Regulations, Department of Environmental Protection (DEP) (~~as of August 1, 1997, 310 CMR 10.00~~); Inland Wetlands Restriction, DEP (~~as of August 1, 1997, 310 CMR 13.00~~); Coastal Wetlands Restriction (~~as of August 1, 1997, 302 CMR 12.00~~); Minimum requirements for the Subsurface Disposal of Sanitary Sewage (~~as of August 1, 1997, 310 CMR 15, Title 5~~);.

Any variances from the provisions and requirements of the above-referenced state regulations may only be granted in accordance with the required procedures of these state regulations.

3. Development Requirements: The following additional development requirements apply in the Flood Plain District:
- a. Within *unnumbered* Zone A *within the Town of Ipswich*, where the base flood elevation is not provided on the ~~Town of Ipswich Compiled Flood Insurance Rate Map~~ *Essex County FIRM*, the applicant shall obtain any existing base flood elevation data, and it shall be reviewed by the Building Inspector for its reasonable utilization toward meeting the elevation or flood proofing requirements, as appropriate, of the State Building Code.
 - b. Located within the Flood Plain District are areas designated as coastal high hazard areas (Zone *VE*). As these areas are extremely hazardous due to high velocity waters from tidal surges and hurricane wave wash, all new construction shall be located landward of the reach of the mean high tide.
 - c. ~~In the Floodway Zone AE, designated on the Town of Ipswich Flood Boundary and Floodway Map:~~ *along watercourses that have a regulatory floodway designated on the FIRM:*
 - (1) All encroachments, including fill, new construction, substantial improvements to existing structures, and other developments are prohibited. If the Zoning Board of Appeals finds that any of the above will not result in any increase in flood levels during the occurrence of the 100 year flood, the Zoning Board of Appeals may allow such by special permit.
 - (2) Any encroachment meeting the above standard shall comply with all flood plain requirements of the State Building Code.
 - d. In the AO zones, the lowest floor of new construction of substantial improvements shall be elevated above the crown of the nearest street or above the *average* depth number indicated *within* on the Town of Ipswich *on the Essex County FIRM*.
 - e. ~~Incorporated herein by reference are the following: The Flood Insurance Study, Town of Ipswich, Massachusetts, prepared by the Federal Emergency Management Agency, February 5, 1985, on file in the office of the Town Clerk; the Flood Insurance Rate Maps, dated August 5, 1985, and revised July 2, 1992, and the Flood Boundary and Floodway maps, dated August 5, 1985, on file in the office of the Department of Planning & Development.~~
 - e. In Zone A, ~~A1-A30~~, and AE, along watercourses that have not had a regulatory floodway designated, the best available Federal, State, local, or other floodway data shall be used to prohibit encroachments in floodways which would result in any increase in flood levels within Ipswich during the occurrence of the base flood discharge. Base flood elevation data is required for subdivision proposals or other developments greater than 50 lots or five acres, whichever is the lesser, within unnumbered A zones.
 - f. Within Zones AH and AO on the ~~Flood Insurance Rate Map (FIRM)~~, adequate drainage paths around structures on slopes will be required to guide floodwaters around and away from proposed structures.

- g. Man-made alteration of sand dunes within Zones ~~V1-V30~~, VE, and ~~V~~ which would increase potential flood damage is expressly prohibited.
 - h. All subdivision proposals, regardless of zone, will be reviewed to assure that: a) such proposals minimize flood damage; b) all public utilities and facilities are located and constructed to minimize or eliminate flood damage; and c) adequate drainage is provided to reduce exposure to flood hazards.
4. Notification Requirements: In a riverine situation, the Ipswich Department of Planning and Development shall notify the following of any alteration or relocation of a watercourse:
- a. Communities of Essex, Gloucester, Topsfield, Boxford, Rowley, and Hamilton
 - b. NFIP State Coordinator
~~Massachusetts Office of Water Resources~~ **Department of Conservation and Recreation**
~~251 Causeway Street, Suite 600~~ **700-100 Cambridge Street**
 Boston, MA ~~02202~~ **02114-2104**
 - c. NFIP Program Specialist
~~FEMA Region I, Room 462~~ **Federal Emergency Management Agency, Region I**
~~J.W. McCormack Post Office & Courthouse~~
99 High Street, 6th Floor
 Boston, MA ~~02109~~ **02110**”; or to take any other action relative thereto.”

(Requested by: Planning Board)

Board of Selectmen: Approve (4-0)

Finance Committee: Approve (7-0)

ARTICLE 25

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)

NO ACTION REQUIRED

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

Given unto our hands this Ninth day of April in the year of our Lord, Two Thousand Twelve.

TOWN OF IPSWICH
 BOARD OF SELECTMEN

Chair, Raymond K. Morley

Vice-Chair, William M. Craft

Patrick J. McNally, Member

Shirley A. Berry, Member

Charles D. Surpitski, Member

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

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

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

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

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

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

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

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

EXHIBIT B

COMPARATIVE TAX RATE BURDEN

Town	2009 Pop	2009 Pop per Sq Mile	2009 Housing Units Per Sq Mile	2009 Road Miles	2010 EQV Per 2009 Population	FY 2010 Avg Single Family Tax Bill
Ipswich Rank	12/17	5/17	7/17	14/17	9/17	7/17
Mean	10,767	1,008	395	69	211,935	6,276
Boxford	8,164	341	109	99.7	236,516	7,649
Danvers	27,232	2,051	735	127.4	159,932	4,577
Essex	3,342	236	102	30.0	258,299	6,686
Georgetown	8,726	674	202	65.4	145,728	4,364
Hamilton	8,251	565	193	51.8	183,150	8,030
Ipswich	13,412	412	172	96.0	192,542	5,265
Lynnfield	12,035	1,187	421	75.1	213,083	6,917
Manchester-by-the-Sea	5,205	560	250	39.4	467,818	9,424
Newbury	6,912	285	116	64.9	207,835	4,390
Newburyport	17,594	2,100	942	76.0	209,390	5,260
North Reading	14,463	1,092	368	87.0	189,658	6,008
Rowley	5,826	311	107	48.1	164,278	4,845
Salisbury	8,608	558	269	56.0	182,888	3,236
Scituate	18,297	1,065	447	120.4	236,473	5,482
Swampscott	14,044	4,605	1,944	46.4	174,067	7,843
Topsfield	6,144	482	168	60.6	207,611	7,606
Wenham	4,778	619	171	32.1	173,621	9,105

Source: Massachusetts Department of Revenue, updated 12/3/10
 Ipswich rank of 1 would be the lowest in the group