

**Town of Ipswich  
Finance Committee**



**Annual Report  
For the Town Meeting  
May 13, 2008**

**Please bring this report to Town Meeting**

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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 5th to make arrangements.

**TOWN OF IPSWICH**  
**Summary of Finance Committee's Budget Recommendations**  
**For the May 13, 2008 Annual Town Meeting**

	Budgeted FY2008 (A)	Recommended FY2009 (B)	Increase/(decrease) from FY2008	% change
<b>REVENUES</b>				
State Aid	\$7,012,937	\$7,254,249	\$241,312	3.4%
State Highway Funding - Chapter 90	\$262,000	\$327,214	\$65,214	24.9%
Free Cash	\$479,833	\$200,000	-\$279,833	-58.3%
Other Available Funds	\$464,283	\$560,301	\$96,018	20.7%
Estimated Receipts	\$3,166,497	\$3,156,882	-\$9,615	-0.3%
<b>Subtotal - Before Property Taxes</b>	<b>\$11,385,550</b>	<b>\$11,498,646</b>	<b>\$113,096</b>	<b>1.0%</b>
<b>Property Taxes within Levy Limit</b>	<b>\$22,795,691</b>	<b>\$23,688,633</b>	<b>\$892,942</b>	<b>3.9%</b>
<b>Prop. 2-1/2 Debt Exclusions</b>	<b>\$2,098,268</b>	<b>\$2,076,709</b>	<b>-\$21,559</b>	<b>-1.0%</b>
<b>Proposed Prop. 2-1/2 Override</b>	<b>\$0</b>	<b>\$1,491,000</b>	<b>\$1,491,000</b>	
<b>TOTAL REVENUE SOURCES</b>	<b>\$36,279,509</b>	<b>\$38,754,988</b>	<b>\$2,475,479</b>	<b>6.8%</b>
<b>MUNICIPAL BUDGET</b>				
Municipal Operating & Capital Budget	\$12,283,833	\$12,676,968	\$393,135	3.2%
Debt Service	\$1,064,169	\$1,030,479	-\$33,690	-3.2%
<b>Total - Municipal Budget</b>	<b>\$13,348,002</b>	<b>\$13,707,447</b>	<b>\$359,445</b>	<b>2.7%</b>
<b>SCHOOL BUDGET</b>				
School Operating & Capital Budget	\$18,118,816	\$18,489,995	\$371,179	2.0%
Debt Exclusion: High School / Middle School	\$2,517,473	\$2,532,590	\$15,117	0.6%
<i>Proposed Proposition 2-1/2 Override</i>		\$1,491,000	\$1,491,000	
<b>Total - School Budget</b>	<b>\$20,636,289</b>	<b>\$22,513,585</b>	<b>\$1,877,296</b>	<b>9.1%</b>
<b>OTHER EXPENSES</b>				
Unpaid bills/Special Appropriations	\$0	\$0	\$0	0.0%
Whittier Assessment	\$539,935	\$574,195	\$34,260	6.3%
Highway Expense - Chapter 90	\$262,000	\$327,214	\$65,214	24.9%
Unappropriated local expenses	\$146,000	\$262,000	\$116,000	79.5%
Stabilization Fund	\$0	\$0	\$0	0.0%
State/county assessments	\$1,163,418	\$1,367,742	\$204,324	17.6%
Overlay	\$330,000	\$330,000	\$0	0.0%
<b>Total - Other Expenses</b>	<b>\$2,295,218</b>	<b>\$2,533,937</b>	<b>\$238,719</b>	<b>10.4%</b>
<b>TOTAL EXPENSES</b>	<b>\$36,279,509</b>	<b>\$38,754,969</b>	<b>\$2,475,460</b>	<b>6.8%</b>
<b>Total Under Levy Limit</b>		\$19		

(A) Reflects Fall Town Meeting Appropriations

(B) FY2009 is an estimate - State Budget has not been released.

**Ipswich Finance Committee**  
**Annual Town Meeting Report and FY2009 Budget Recommendations**  
**Town Meeting, Tuesday, May 13, 2008**  
**Fiscal Year 2009 – July 1, 2008 through June 30, 2009**

To the Voters of Ipswich:

The Ipswich Finance Committee is pleased to present its Report for the Annual Town Meeting on Tuesday, May 13, 2008 including budget recommendations for the fiscal year 2009 (FY2009) that begins July 1, 2008 and ends June 30, 2009.

**MUNICIPAL BUDGET OVERVIEW**

The Board of Selectmen presented a FY2009 municipal operating budget reflecting the Finance Committee's budget guideline of 1.18% growth. This revenue growth allows for a total budget of \$13,707,447 with a majority of the revenue increase generated by property taxes and enhanced local receipts from fees (Exhibit B). The State's Municipal Funding is forecasted to be flat.

The FY2009 municipal budget reflects the Town's commitment to providing all present municipal services to the taxpayers while maintaining a modest capital and structural improvement plan. The Board of Selectmen and Town management will focus on the following new initiatives as well:

- Create a comprehensive road management program
- Institute centralized purchasing program
- Simplify the existing Town-wide permit processes
- Sustainability: Policies and programs that reduce the consumption of natural resources

For the past few months, the Finance Committee has conducted close examination of all expenses in all departments and worked to reduce costs wherever practical. As you may recall, the Finance Committee for the past three years has focused on two main financial areas to improve the town's financial position: 1) increase the amount of Free Cash (Free Cash is an annual measurement of the Town's fiscal well being) 2) contribute annually to the Town's Stabilization Fund. This fund strengthens our financial reserves and improves our prospects for a stronger bond rating, thereby giving us a more favorable borrowing status. Unfortunately, due to the slow revenue growth and limited financial resources this year, Free Cash will have a modest \$200,000 balance, and there will be no contribution to the Town's Stabilization Fund this year.

The Finance Committee expects that future year's revenue growth will not keep pace with increased staff salaries, town-wide infrastructure, the demand for new and expanded services, and sustained capital spending, as we noted in our 2006 and 2007 reports. In

FY2009, we will look for the Town's management to continue to execute on these initiatives:

- Increase collaboration between the Town, School and Utilities on business services and business activities
- Increase coordination with other towns for new services delivered (i.e. Stormwater Program)
- Expand the tax base by launching an economic development program.

The Finance Committee believes that Town Government cannot be static and restructuring of processes will be necessary to achieve greater town-wide efficiency, while responding to the changing technologies, demographics and expectations of our citizens.

### **SCHOOL BUDGET OVERVIEW**

This year, Middle School Principal Cheryl Forster Cahill was honored as the Massachusetts Middle School Principal of the Year. The award recognized her leadership ability and her creativity in maintaining student-centered education even in financially stressed times. In the past, the Ipswich Schools garnered numerous awards for academic excellence, including the High School's 2003 Compass School status, 2004 Vanguard award, and 2005 Federal Blue Ribbon. These successes were the result of years of work by students, teachers, parents, and administrators, funded by the citizens of Ipswich.

The last five years have seen cuts in programs at all levels and a heavier reliance on outside funding. In FY08, due to litigation between the Feoffees of the Grammar School and Lessees of Little Neck, there was no funding from the Feoffee trust. About \$500,000 had been budgeted from the Feoffees but no payment is expected in the foreseeable future. School Choice brought in \$810,000, however because the state formula for disbursement to receiving schools is substantially below our per pupil cost, the 164 students it represented were not fully funded.

The athletic program remains heavily reliant on off-budget funding, including student fees, ticket sales of around \$110,000 and the generosity of private citizens such as the Friends of Ipswich Athletics, which this year donated \$35,000 to support sub-varsity sports. This year, a grant of \$171,000 from the One Depot Square Foundation (of the Institution for Savings) has upgraded the Veterans Memorial Field (formerly the Mile Lane field) and an additional \$50,000 grant from the Foundation will complete the High School press box. As of the publication of this report, successes this year in high school athletics included the Swim Team winning the Cape Ann League (CAL) championship, Girls' Track's 9-1 winning season which included a relay team at the All-New England meet, (Girls') Softball becoming CAL champions, Girls' Soccer as finalists in the North Sectionals, Girls' Basketball winning the CAL Championship, participating in the State Tournament, and winning the Institution for Savings Holiday Tournament, and Boys' Basketball winning the North Sectional Semi-Finals. Tony Moschetto and Doug Woodworth were named Coaches of the Year for Boys' Tennis and Girls' Softball, respectively.

The Music program is also funded in part by outside individuals and organizations, especially the Ipswich Music Art and Drama Association (IMADA), which this year spearheaded the installation of the \$163,000 automated rigging system in the Ipswich Performing Arts Center. This gift, which will benefit all who use this facility, is the result of the combined disbursement of \$98,000 from the Twenty-First Century Education Fund (established for the benefit of the Ipswich Public Schools) and a grant to IMADA for \$65,000 from the One Depot Square Foundation (of the Institution for Savings). The second, as yet unfunded, phase of upgrades to the Performing Arts Center will provide improvements to the sound system both for those in the immediate audience and those watching on community television.

At the High School and Middle School, 19 student musicians won places at the Junior District Festival, 14 went to the Senior District Festival and two successfully auditioned for the All-State Chorus. The High School Jazz Ensemble won a Gold Medal at the State Jazz Festival and the Symphony Orchestra received a Silver award at the MICCA Competition. It is a credit to the support of the town of Ipswich that the Music Department in our public schools continues to rank among the top in the Commonwealth.

In FY 2009, The Ipswich Schools will educate 1940 students, at a cost of around \$9,740 (D.O.E. figure from 2007) per pupil (Exhibit C). This represents \$2,085 less than the State average of \$11,819 per pupil. Our projected share of the State's Chapter 70 Funding, \$2,550,997, continues to be less than neighboring towns. However, we hope to see some increase in that number during legislative consideration of the State budget.

In Ipswich, this year's reduction by \$900,000 of educational programs is the result of increasing costs of health insurance, fuel, and utilities, as well as unfunded Federal and State mandates. These rising costs coupled with reduced receipts from property and excise taxes, lottery and other town resources, and off-budget funding have left the school budget strapped. At this time, there is not enough money to cover program costs which directly affect students. To balance the 2009 budget, numerous cost savings have been made which, among other things: completely eliminate the elementary school libraries and leave only one librarian to serve 1200 middle and high school students; eliminate over a dozen teaching positions resulting in an alarming 28:1 student to teacher ratio in some classes, along with MCAS tutors and the School Resource Officer; cut after-school activities for secondary school students; and reduce the school bus budget by \$150,000, leaving 130 middle and high school students and 100 elementary students without transportation. These cuts are in addition to those made in past years which eliminated purchase of textbooks and other educational supplies; purchase or repair of computers; professional development to keep teachers up to date in their subject areas; previous reduction of bus transportation (within 1 ½ mile for secondary and ¾ mile for elementary students); and non-varsity sports.

Our schools continue to provide above average education with below average funding. So far, our children continue to score above the state average on MCAS, Special Needs students receive the special attention they need, and the great majority of graduates attend college. The Finance Committee has asked seemingly endless questions and explored every conceivable fee, but no alternatives to the current budget have been found. Because this budget has been trimmed down to the classroom level, close to students and affecting

education, it is with reservation that the Finance Committee supports the Schools' 2009 operating budget of \$18,489,995. Offset by \$194,000 in non-tax revenues, the net amount to be raised and appropriated is \$18,295,995.

### **SCHOOL'S OPERATING BUDGET OVERRIDE**

The Finance Committee has repeatedly analyzed the School Department's budget searching for savings and proposing possible fees to increase revenues. Small pockets of relief have been identified, offset however by their negative impact on programs. Our priorities of maintaining student services and supporting educational excellence continue to be jeopardized by uncontrollable health insurance, fuel and utility costs, and what appears to be the permanent loss of \$500,000 in funding from the Feoffees trust (Exhibit C). In considering the Override, the Finance Committee has weighed, as must each voter, the need for an injection of cash into the Schools against the \$1.49 million perpetual addition to their base budget. The addition of \$285 to the average tax bill (an increase in the tax rate of \$.55 per \$1000) does not end with this year, but would remain permanently in the school's base budget.

Taxpayers who have no children in the schools must believe that the education of the Town's children has value to them. A few issues stand out in this regard. In the short run, the lack of bus transportation would add tremendously to traffic in the center of town. The addition of at least 50-60 cars dropping off or picking up students twice a day at all the schools would be problematic not only to regular travelers, but also to public safety as fire and other emergency services struggle to fight through traffic. The increased pollution goes without saying. Furthermore, the elimination of school libraries and the reduction of usable computers would send students to the as yet unprepared public library for their research and writing needs. In addition, the lack of after-school activities would result in more young people downtown with little to occupy their time.

Many citizens enjoy the music provided by Middle and High School students in concerts, parades and commemorations. Across the state Ipswich is known for its music program. With cuts to the current program we risk destroying one of the best programs in the Commonwealth and a source of great pride for the entire town.

Non-varsity interscholastic sports continue to be funded by donations and fees. Growing numbers of families of student athletes cannot find the money to pay fees of \$400 per student. An increasing number of able youth do not participate in sports because they cannot afford to. The Override promises to support these important athletic programs and allow all students to participate.

Beyond these issues, however, taxpayers must understand the importance of their personal involvement in the wellbeing of the Ipswich Public Schools. In America, of course, it is the responsibility of every locality to educate their children. How well a town or municipality carries out this duty is in many ways a measure of its culture and its commitment to community. It is hard to evaluate the impact of excellence in a town's schools upon the value of real estate but it is one of the most important aspects of a town's

character. It is one of the first things potential home buyers ask because places where education is valued are more vital than places where it is not.

Taxpayers need to ask themselves if they can personally afford additional investment in the schools, but they must also consider the impact of losing a truly good school system on the value of their homes and quality of their lives. There is no rubric to calculate the value of lost opportunities in a town and each person must consider what Ipswich really means to him or her.

There are many staff members, programs, and items on the long list which would be covered by this year's Override, but its real importance is the fact that it puts education entirely under the budget to be paid for by the taxpayers. This would leave off-budget funding for discretionary expenses or large capital items which are not time sensitive, such as the repair of fields or equipment maintenance. However, \$500,000 from the Feoffee trust and \$810,000 from Choice, and various gifts and donations from other sources should not be depended upon for educational programs and operating expenses, for as we see now when one is lost, the risks are just too great. The Finance Committee feels that this Override is an important investment not only in our schools, but also in our community. After close review and for all of the above reasons, the Finance Committee unanimously supports this article.

### **WIND TURBINE PROJECT**

In 2008, the Ipswich School Committee directed the Ipswich School Administration to research ways to lower the cost of maintaining the school's infrastructure. As a result of this work, the school administration proposed a wind energy plan, and applied and secured Clean Energy Bonds for the construction of a Wind Turbine. As you may recall, the Ipswich Utility attempted to secure this financing in FY07 and was unfortunately not selected. In the past few months, the School Committee and the Ipswich Electric Utility have decided to work together to construct this Wind Turbine electrical generator, and have chosen the site of the former Transfer Station. As of this report, the complete Wind Turbine "Business Plan" has not been provided to the Finance Committee, yet we expect to see this plan in the coming weeks. Although the Finance Committee supports the inclusion of renewable energy sources as part of the Town's electrical portfolio, we will diligently explore the risks and benefits that may result from this potentially valuable and non-polluting energy source.

### **CONCLUDING REMARKS**

In addition to the multiple municipal and school budgets of FY09, this year's warrant asks the voters to continue their dedication to the preservation of open space and construct improvements in the Ipswich Riverwalk vicinity. These are important issues as are others on the warrant and all deserve the benefit of your insight at this year's town meeting May 13<sup>th</sup>, and your vote on May 20<sup>th</sup> (Exhibit D – in addition to town official elections, these ballot questions will be asked.)

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

Respectfully submitted,

FINANCE COMMITTEE - TOWN OF IPSWICH

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

**BUDGET SUMMARY CHART**

	<u>FY2006</u> <u>APPROP. (A)</u>	<u>FY2007</u> <u>APPROP. (A)</u>	<u>FY2008</u> <u>APPROP. (A)</u>	<u>FY2009</u> <u>RECOMMEND (B)</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>	<u>% Inc</u> <u>(Dec)</u>
<b>MUNICIPAL OPERATING BUDGET:</b>						
General Government: Administration and Legal	\$280,534	\$302,832	\$301,966	\$304,319	\$2,353	0.8%
Finance Department	831,134	889,878	896,544	939,878	\$43,334	4.8%
Planning and Development Department	221,241	220,335	248,401	250,910	\$2,509	1.0%
Public Safety Department	3,952,517	3,779,969	3,938,748	4,023,346	\$84,598	2.1%
Public Works Department	2,642,833	3,122,578	3,391,996	3,427,895	\$35,899	1.1%
Code Enforcement Department	302,990	303,834	379,663	371,882	(\$7,781)	-2.0%
Human Services Department	305,762	291,682	277,370	348,285	\$70,915	25.6%
Library	460,605	469,540	495,501	518,375	\$22,874	4.6%
Debt Service	1,427,954	1,374,182	1,380,589	1,320,087	(\$60,502)	-4.4%
Insurance	267,579	231,582	243,831	272,503	\$28,672	11.8%
Benefits	1,272,138	1,410,525	1,549,515	1,690,786	\$141,271	9.1%
Unclassified & Reserve Fund	231,427	283,049	243,878	239,181	(\$4,697)	-1.9%
Total Municipal Operating Budget	<u>\$12,196,714</u>	<u>\$12,679,986</u>	<u>\$13,348,002</u>	<u>\$13,707,447</u>	<u>\$359,445</u>	<u>2.7%</u>
<b>IPSWICH PUBLIC SCHOOLS OPERATING BUDGET:</b>						
School Department	\$16,794,882	\$17,484,172	\$18,058,816	\$18,489,995	\$431,179	2.4%
Whittier Vocational	400,720	509,935	539,935	574,195	\$34,260	6.3%
Total Education Budget	<u>\$17,195,602</u>	<u>\$17,994,107</u>	<u>\$18,598,751</u>	<u>\$19,064,190</u>	<u>\$465,439</u>	<u>2.5%</u>
TOTALS (excluding Water & Sewer Divisions):	<u>\$29,392,316</u>	<u>\$30,674,093</u>	<u>\$31,946,753</u>	<u>\$32,771,637</u>	<u>\$824,884</u>	<u>2.6%</u>

(A) Appropriations at Fall Town Meetings not included:

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

	<u>FY2006</u> <u>APPROP.</u>	<u>FY2007</u> <u>APPROP.</u>	<u>FY2008</u> <u>APPROP.</u>	<u>FY2009</u> <u>RECOMMEND</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>
<b>GENERAL GOVERNMENT: ADMINISTRATION &amp; LEGAL</b>					
[Expenditure columns do not reflect encumbrances.]					
122	SELECTMEN:				
	Salaries & Wages	\$6,462	\$6,487	\$6,665	\$4,695 (\$1,970)
	Expenses	12,076	12,453	12,803	13,681 878
	Capital Outlay	0	0	0	0
	<b>Total</b>	<b>18,538</b>	<b>18,940</b>	<b>19,468</b>	<b>18,376 (1,092)</b>
113	MODERATOR:				
	Salaries & Wages	200	200	250	250 0
	Expenses	0	0	0	0
	<b>Total</b>	<b>200</b>	<b>200</b>	<b>250</b>	<b>250 0</b>
123	TOWN MANAGER:				
	Salaries & Wages	163,857	164,445	174,472	168,977 (5,495)
	Expenses	36,437	40,415	28,944	27,093 (1,851)
	Labor Consultants	0	0	0	0
	Capital Outlay	0	0	0	0
	<b>Total</b>	<b>200,294</b>	<b>204,860</b>	<b>203,416</b>	<b>196,070 (7,346)</b>
124	LEGAL:				
	Town Counsel-Litigation	53,000	70,000	70,000	80,000 10,000
	Town Counsel Expenses	0	0	0	0
	<b>Total</b>	<b>53,000</b>	<b>70,000</b>	<b>70,000</b>	<b>80,000 10,000</b>
131	FINANCE COMMITTEE:				
	Salaries & Wages	2,352	2,352	2,352	2,423 71
	Expenses	6,150	6,480	6,480	7,200 720
	<b>Total</b>	<b>8,502</b>	<b>8,832</b>	<b>8,832</b>	<b>9,623 791</b>
<b>TOTAL GENERAL GOVERNMENT:</b>					
<b>ADMINISTRATION &amp; LEGAL</b>					
		<b>\$280,534</b>	<b>\$302,832</b>	<b>\$301,966</b>	<b>\$304,319 \$2,353</b>

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

	<u>FY2006 APPROP.</u>	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>FINANCE DEPARTMENT</b>					
134 ACCOUNTANT:					
Salaries & Wages	\$157,839	\$158,903	\$216,680	\$231,216	\$14,536
Expenses	8,594	7,244	6,092	7,600	1,508
Capital Outlay	0	0	0	0	0
Total	<u>166,433</u>	<u>166,147</u>	<u>222,772</u>	<u>238,816</u>	<u>16,044</u>
136 PURCHASING & BUDGET:					
Salaries & Wages	46,814	47,287	56,008	50,000	(6,008)
Expenses	5,985	3,685	3,830	2,650	(1,180)
Capital Outlay	0	0	0	0	0
Total	<u>52,799</u>	<u>50,972</u>	<u>59,838</u>	<u>52,650</u>	<u>(7,188)</u>
137 ASSESSORS:					
Salaries & Wages	165,833	166,806	161,413	167,721	6,308
Consultants	4,000	4,500	4,000	4,000	0
Expenses	14,035	28,243	16,910	16,110	(800)
Capital Outlay	0	0	0	0	0
Total	<u>183,868</u>	<u>199,549</u>	<u>182,323</u>	<u>187,831</u>	<u>5,508</u>
138 TREASURER/COLLECTOR:					
Salaries & Wages	174,235	171,505	150,730	154,794	4,064
Expenses	24,180	24,225	19,835	19,841	6
Capital Outlay	0	0	0	0	0
Total	<u>198,415</u>	<u>195,730</u>	<u>170,565</u>	<u>174,635</u>	<u>4,070</u>
154 MANAGEMENT INFORMATION SYSTEMS:					
Salaries & Wages	60,754	61,367	80,117	82,126	2,009
Expenses	45,104	51,866	48,563	50,677	2,114
Capital Outlay	6,099	36,298	0	0	0
Total	<u>111,957</u>	<u>149,531</u>	<u>128,680</u>	<u>132,803</u>	<u>4,123</u>
161 TOWN CLERK:					
Salaries & Wages	91,346	88,834	95,681	98,113	2,432
Expenses	5,720	6,722	7,242	8,592	1,350
Capital Outlay	0	0	0	0	0
Total	<u>97,066</u>	<u>95,556</u>	<u>102,923</u>	<u>106,705</u>	<u>3,782</u>
162 ELECTIONS & REGISTRATIONS:					
Salaries & Wages	11,531	19,803	17,880	28,518	10,638
Expenses	9,065	12,590	11,563	17,920	6,357
Capital Outlay	0	0	0	0	0
Total	<u>20,596</u>	<u>32,393</u>	<u>29,443</u>	<u>46,438</u>	<u>16,995</u>
TOTAL FINANCE DEPARTMENT	<u>\$831,134</u>	<u>\$889,878</u>	<u>\$896,544</u>	<u>\$939,878</u>	<u>\$43,334</u>

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

	<u>FY2006</u> <u>APPROP.</u>	<u>FY2007</u> <u>APPROP.</u>	<u>FY2008</u> <u>APPROP.</u>	<u>FY2009</u> <u>RECOMMEND</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>
<b>PLANNING &amp; DEVELOPMENT DEPARTMENT</b>					
171	PLANNING BOARD:				
	Salaries & Wages	\$132,869	\$134,160	\$155,356	\$155,298 (\$58)
	Expenses	7,425	6,050	6,450	8,225 1,775
	Capital Outlay	0	0	0	0 0
	<b>Total</b>	<b>140,294</b>	<b>140,210</b>	<b>161,806</b>	<b>163,523 1,717</b>
172	PLANNING & DEVELOPMENT CONTRACTS:				
	Salaries & Wages	500	500	0	500 500
	Expenses	7,559	7,149	7,729	7,520 (209)
	Capital Outlay	0	0	0	0 0
	<b>Total</b>	<b>8,059</b>	<b>7,649</b>	<b>7,729</b>	<b>8,020 291</b>
173	CONSERVATION COMMISSION:				
	Salaries & Wages	66,308	66,977	70,681	72,802 2,121
	Expenses	3,890	2,979	5,410	2,790 (2,620)
	Capital Outlay	0	0	0	0 0
	<b>Total</b>	<b>70,198</b>	<b>69,956</b>	<b>76,091</b>	<b>75,592 (499)</b>
175	HISTORICAL COMMISSION:				
	Salaries & Wages	0	0	0	0 0
	Expenses	2,690	2,520	2,775	3,775 1,000
	Capital Outlay	0	0	0	0 0
	<b>Total</b>	<b>2,690</b>	<b>2,520</b>	<b>2,775</b>	<b>3,775 1,000</b>
	<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$221,241</b>	<b>\$220,335</b>	<b>\$248,401</b>	<b>\$250,910 \$2,509</b>

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

	<u>FY2006 APPROP.</u>	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>PUBLIC SAFETY DEPARTMENT</b>					
210 POLICE:					
Salaries & Wages	\$1,978,480	\$ 1,923,709	\$ 2,010,163	\$ 2,138,941	\$128,778
Expenses	118,830	69,495	74,131	76,190	2,059
Ambulance Contract	382,033	399,251	425,221	245,000	(180,221)
Capital Outlay	110,000	31,000	0	26,000	26,000
Total	<u>2,589,343</u>	<u>2,423,455</u>	<u>2,509,515</u>	<u>2,486,131</u>	<u>(23,384)</u>
220 FIRE:					
Salaries & Wages	1,141,189	1,131,785	1,223,781	1,321,361	97,580
Expenses	76,719	62,200	63,200	79,740	16,540
Capital Outlay	0	28,000	0	0	0
Total	<u>1,217,908</u>	<u>1,221,985</u>	<u>1,286,981</u>	<u>1,401,101</u>	<u>114,120</u>
233 EMERGENCY MANAGEMENT:					
Salaries & Wages	6,950	6,740	6,993	9,075	2,082
Expenses	2,220	1,330	1,150	1,200	50
Capital Outlay	0	0	0	0	0
Total	<u>9,170</u>	<u>8,070</u>	<u>8,143</u>	<u>10,275</u>	<u>2,132</u>
292 ANIMAL CONTROL:					
Salaries & Wages	53,400	51,518	54,235	57,474	3,239
Expenses	7,443	4,475	3,950	3,350	(600)
Capital Outlay	0	0	0	0	0
Total	<u>60,843</u>	<u>55,993</u>	<u>58,185</u>	<u>60,824</u>	<u>2,639</u>
295 HARBORS:					
Salaries & Wages	12,613	12,413	16,469	0	(16,469)
Expenses	10,087	7,620	6,320	0	(6,320)
Capital Outlay	0	0	0	0	0
Total	<u>22,700</u>	<u>20,033</u>	<u>22,789</u>	<u>0</u>	<u>(22,789)</u>
296 SHELLFISH:					
Salaries & Wages	48,381	48,618	51,295	59,800	8,505
Expenses	4,172	1,815	1,840	5,215	3,375
Capital Outlay	0	0	0	0	0
Total	<u>52,553</u>	<u>50,433</u>	<u>53,135</u>	<u>65,015</u>	<u>11,880</u>
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>	<u><b>\$3,952,517</b></u>	<u><b>\$3,779,969</b></u>	<u><b>\$3,938,748</b></u>	<u><b>\$4,023,346</b></u>	<u><b>\$84,598</b></u>

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

	<u>FY2006 APPROP.</u>	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>PUBLIC WORKS DEPARTMENT</b>					
421 ADMINISTRATION:					
Salaries & Wages	\$125,253	\$128,057	\$134,533	138,629	\$4,096
Expenses	7,111	4,018	3,774	4,082	308
Capital Outlay	0	0	0	0	0
Total	<u>132,364</u>	<u>132,075</u>	<u>138,307</u>	<u>142,711</u>	<u>4,404</u>
422 EQUIPMENT MAINTENANCE:					
Salaries & Wages	48,551	50,404	51,850	54,290	2,440
<b>Expenses***</b>	45,235	164,231	191,132	227,512	36,380
Capital Outlay	0	0	0	0	0
Total	<u>93,786</u>	<u>214,635</u>	<u>242,982</u>	<u>281,802</u>	<u>38,820</u>
423 SNOW & ICE CONTROL:					
Expenses	<u>132,564</u>	<u>132,564</u>	<u>232,564</u>	<u>232,564</u>	<u>0</u>
424 HIGHWAY:					
Salaries & Wages	317,059	336,436	372,155	381,802	9,647
Expenses	171,159	226,341	247,328	259,249	11,921
Road treatment	95,000	240,355	223,604	250,000	26,396
Capital Outlay	0	0	0	0	0
Total	<u>583,218</u>	<u>803,132</u>	<u>843,087</u>	<u>891,051</u>	<u>38,317</u>
425 FORESTRY:					
Salaries & Wages	84,818	87,279	103,381	105,927	2,546
Expenses	20,043	23,185	20,396	22,771	2,375
Capital Outlay	0	0	0	0	0
Total	<u>104,861</u>	<u>110,464</u>	<u>123,777</u>	<u>128,698</u>	<u>4,921</u>
431 SANITATION CONTRACT:					
Expenses	892,063	919,546	915,804	805,170	(110,634)
Capital Outlay	0	0	0	0	0
Total	<u>892,063</u>	<u>919,546</u>	<u>915,804</u>	<u>805,170</u>	<u>(110,634)</u>
432 SOLID WASTE TRANSFER STATION:					
Salaries & Wages	12,771	12,771	14,511	14,951	440
Expenses	8,767	8,897	9,586	11,036	1,450
Capital Outlay	0	0	0	0	0
Total	<u>21,538</u>	<u>21,668</u>	<u>24,097</u>	<u>25,987</u>	<u>1,890</u>
471 DISTRICT COURT BUILDING MAINTENANCE:					
Salaries & Wages	0	0	0	0	0
Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
472 CONSOLIDATED BUILDING MAINTENANCE:					
Salaries & Wages	146,132	167,834	183,641	192,122	8,481
<b>Expenses ***</b>	213,780	302,152	341,263	370,353	29,090
Capital Outlay	0	0	0	0	0
Total	<u>359,912</u>	<u>469,986</u>	<u>524,904</u>	<u>562,475</u>	<u>37,571</u>
491 CEMETERIES, PARKS & BUILDING MAINTENANCE:					
Salaries & Wages	285,176	289,511	315,394	324,697	9,303
Expenses	37,351	28,997	31,080	32,740	1,660
Capital Outlay	0	0	0	0	0
Total	<u>322,527</u>	<u>318,508</u>	<u>346,474</u>	<u>357,437</u>	<u>10,963</u>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<u><u>\$2,642,833</u></u>	<u><u>\$3,122,578</u></u>	<u><u>\$3,391,996</u></u>	<u><u>\$3,427,895</u></u>	<u><u>\$26,252</u></u>

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

	<u>FY2006 APPROP.</u>	<u>FY2007 APPROP.</u>	<u>FY2008 APPROP.</u>	<u>FY2009 RECOMMEND</u>	<u>DOLLAR Inc/(Dec)</u>
<b>CODE ENFORCEMENT DEPARTMENT</b>					
251 BUILDING INSPECTION:					
Salaries & Wages	\$122,922	\$122,773	\$185,857	\$195,440	\$9,583
Expenses	7,125	5,690	6,800	6,400	(400)
Capital Outlay	0	0	0	0	0
Total	<u>130,047</u>	<u>128,463</u>	<u>192,657</u>	<u>201,840</u>	<u>9,183</u>
174 APPEALS BOARD:					
Salaries & Wages	20,014	20,216	21,451		(21,451)
Expenses	3,065	2,410	2,660		(2,660)
Capital Outlay	0	0	0		0
Total	<u>23,079</u>	<u>22,626</u>	<u>24,111</u>	<u>0</u>	<u>(24,111)</u>
512 HEALTH:					
Salaries & Wages	92,401	96,454	107,294	114,191	6,897
Expenses	42,900	41,728	41,038	55,851	14,813
Capital Outlay	0	0	0	0	0
Total	<u>135,301</u>	<u>138,182</u>	<u>148,332</u>	<u>170,042</u>	<u>21,710</u>
529 HEALTH CONTRACTS:					
Expenses	11,063	11,063	11,063	-	(11,063)
Consultants	3,500	3,500	3,500	-	(3,500)
Total	<u>14,563</u>	<u>14,563</u>	<u>14,563</u>	<u>0</u>	<u>(14,563)</u>
TOTAL CODE ENFORCEMENT	<u>\$302,990</u>	<u>\$303,834</u>	<u>\$379,663</u>	<u>\$371,882</u>	<u>(\$7,781)</u>
<b>HUMAN SERVICES DEPARTMENT</b>					
620 RECREATION AND YOUTH SERVICES:					
Salaries & Wages	\$123,257	\$126,201	\$97,854	129,800	\$31,946
Expenses	21,436	19,943	14,548	15,623	1,075
Capital Outlay	0	0	0	0	0
Total	<u>144,693</u>	<u>146,144</u>	<u>112,402</u>	<u>145,423</u>	<u>33,021</u>
541 COUNCIL ON AGING:					
Salaries & Wages	86,657	88,702	94,129	110,023	15,894
Expenses	7,412	2,836	2,839	2,839	0
Capital Outlay	13,000	0	0	0	0
Total	<u>107,069</u>	<u>91,538</u>	<u>96,968</u>	<u>112,862</u>	<u>15,894</u>
543 VETERANS' BENEFITS:					
Expenses	54,000	54,000	68,000	90,000	22,000
Total	<u>54,000</u>	<u>54,000</u>	<u>68,000</u>	<u>90,000</u>	<u>22,000</u>
TOTAL HUMAN SERVICES DEPARTMENT	<u>\$305,762</u>	<u>\$291,682</u>	<u>\$277,370</u>	<u>\$348,285</u>	<u>\$70,915</u>

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

	<u>FY2006</u> <u>APPROP.</u>	<u>FY2007</u> <u>APPROP.</u>	<u>FY2008</u> <u>APPROP.</u>	<u>FY2009</u> <u>RECOMMEND</u>	<u>DOLLAR</u> <u>Inc/(Dec)</u>
<b>LIBRARY</b>					
610 LIBRARY:					
Salaries & Wages	\$340,866	\$348,558	\$373,993	\$391,603	\$17,610
Expenses	119,739	120,982	121,508	126,772	5,264
Capital Outlay	0	0	0	0	0
<b>TOTAL LIBRARY DEPARTMENT</b>	<b>460,605</b>	<b>469,540</b>	<b>495,501</b>	<b>518,375</b>	<b>22,874</b>
<b>UNCLASSIFIED</b>					
132 RESERVE FUND: (Transfers dispersed into appropriate budgets in prior years)	53,426	60,000	60,000	60,000	0
191 BENEFITS:					
Military Service Credits					
Country Retirement Systems					
Health & Life					
Medicare					
Consolidated Benefits	1,272,138	1,410,525	1,549,515	1,690,786	141,271
<b>TOTAL BENEFITS</b>	<b>1,272,138</b>	<b>1,410,525</b>	<b>1,549,515</b>	<b>1,690,786</b>	<b>141,271</b>
192 INSURANCE:	267,579	231,582	243,831	272,503	28,672
193 MISCELLENEOUS FINANCE					
Wages	3,375	3,375	6,000	0	(6,000)
Expenses	114,626	102,046	110,873	104,181	(6,692)
193 SALARY TRANSFER ACCOUNT:	60,000	117,628	67,005	75,000	7,995
700 DEBT SERVICE:					
Payment of Long Term Interest	415,978	376,896	387,986	364,874	(23,112)
Payment of Long Term Principal	1,003,436	991,436	987,603	947,213	(40,390)
Payment of Short Term Principal	0	0	0	3,000	3,000
Interest on Antic. Notes; Debt Issuance Fees	8,540	5,850	5,000	5,000	0
<b>Total</b>	<b>1,427,954</b>	<b>1,374,182</b>	<b>1,380,589</b>	<b>1,320,087</b>	<b>(60,502)</b>
<b>TOTAL UNCLASSIFIED:</b>	<b>3,199,098</b>	<b>3,299,338</b>	<b>3,417,813</b>	<b>3,522,557</b>	<b>104,744</b>
<b>TOTAL OPERATING BUDGET:</b>	<b>\$12,196,714</b>	<b>\$12,679,986</b>	<b>\$13,348,002</b>	<b>\$13,707,447</b>	<b>\$349,798</b>

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

<b>SCHOOL / DESCRIPTION</b>	<b>FY2006 ACTUAL</b>	<b>FY06 FTEs</b>	<b>FY2007 ACTUAL</b>	<b>FY07 FTEs</b>	<b>FY2008 APPROP.</b>	<b>FY08 FTEs</b>	<b>FY2009 RECOMMEND</b>	<b>FY09 FTEs</b>	<b>DOLLAR Inc/(Dec)</b>	<b>% Inc (Dec)</b>
<b><u>DOYON ELEMENTARY SCHOOL -- Enrollment 464</u></b>										
UNDISTRIBUTED INSTRUCTION	\$1,027,156		\$1,106,881		\$1,041,154		\$1,101,649		\$60,495	5.8%
SPED PRESCHOOL	\$95,939		\$95,025		\$76,798		\$96,899		\$20,101	26.2%
ACADEMIC SUBJECTS	\$356,708		\$450,533		\$433,733		\$435,428		\$1,695	0.4%
LIBRARY/ AV	\$17,009		\$17,755		\$17,976		\$423		(\$17,553)	-97.6%
HEALTH SERVICES	\$39,803		\$44,707		\$45,091		\$48,947		\$3,856	8.6%
GUIDANCE	\$63,101		\$67,741		\$69,589		\$73,750		\$4,161	6.0%
SPED/SPED SUMMER/ESL	\$612,412		\$692,682		\$740,514		\$718,516		(\$21,998)	-3.0%
PRINCIPAL'S OFFICE	\$179,555		\$190,618		\$188,066		\$205,315		\$17,249	9.2%
BUILDING&GROUNDS OPERATIONS	\$170,148		\$189,477		\$193,370		\$166,642		(\$26,728)	-13.8%
<b>DOYON APPROPRIATED BUDGET</b>	<b>\$2,561,831</b>	<b>56.5</b>	<b>\$2,855,419</b>	<b>59.2</b>	<b>\$2,806,291</b>	<b>56.6</b>	<b>\$2,847,569</b>	<b>55.1</b>	<b>\$41,278</b>	<b>1.5%</b>

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

<u>SCHOOL / DESCRIPTION</u>	<u>FY2006 ACTUAL</u>	<u>FY06 FTEs</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 APPROP.</u>	<u>FY08 FTEs</u>	<u>FY2009 RECOMMEND</u>	<u>FY09 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>WINTHROP ELEMENTARY SCHOOL -- Projected Enrollment 453</u></b>										
UNDISTRIBUTED	\$1,108,555		\$1,148,730		\$1,041,691		\$1,027,325		(\$14,366)	-1.4%
SPED PRESCHOOL	\$106,105		\$100,904		\$80,728		\$55,232		(\$25,496)	-31.6%
ACADEMIC SUBJECTS	\$400,249		\$474,354		\$489,537		\$497,303		\$7,766	1.6%
LIBRARY/ AV	\$17,825		\$18,530		\$18,678		\$700		(\$17,978)	-96.3%
HEALTH SERVICES	\$52,828		\$53,865		\$52,951		\$56,368		\$3,417	6.5%
GUIDANCE	\$47,820		\$53,181		\$60,324		\$63,987		\$3,663	6.1%
SPED/SUMMER SPED/ESL	\$667,149		\$783,811		\$816,992		\$923,194		\$106,202	13.0%
PRINCIPAL'S OFFICE	\$178,590		\$194,817		\$168,305		\$181,894		\$13,589	8.1%
BUILDINGS & GROUNDS OPERATIONS	\$184,069		\$203,878		\$166,491		\$149,632		(\$16,859)	-10.1%
<b>WINTHROP APPROPRIATED BUDGET</b>	<b>\$2,763,190</b>	<b>59.7</b>	<b>\$3,032,070</b>	<b>60.1</b>	<b>\$2,895,697</b>	<b>57.6</b>	<b>\$2,955,635</b>	<b>54.8</b>	<b>\$59,938</b>	<b>2.1%</b>

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

<u>SCHOOL / DESCRIPTION</u>	<u>FY2006 ACTUAL</u>	<u>FY06 FTEs</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 APPROP.</u>	<u>FY08 FTEs</u>	<u>FY2009 RECOMMEND</u>	<u>FY09 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>IPSWICH MIDDLE SCHOOL -- Projected Enrollment 527</u></b>										
UNDISTRIBUTED INSTRUCTION	\$85,335		\$105,524		\$80,699		\$92,165		\$11,466	14.2%
ENGLISH/LANGUAGE ARTS	\$330,377		\$355,551		\$340,581		\$407,522		\$66,941	19.7%
MATH	\$305,555		\$335,342		\$357,772		\$385,528		\$27,756	7.8%
SCIENCE	\$235,119		\$281,629		\$297,318		\$367,161		\$69,843	23.5%
SOCIAL STUDIES	\$270,122		\$290,742		\$280,397		\$292,778		\$12,381	4.4%
WORLD LANGUAGE	\$117,753		\$121,361		\$125,196		\$132,590		\$7,394	5.9%
ART	\$51,603		\$58,509		\$64,930		\$68,692		\$3,762	5.8%
MUSIC	\$140,259		\$144,134		\$148,066		\$156,665		\$8,599	5.8%
PHY/HEALTH INSTRUC	\$117,972		\$127,477		\$129,076		\$136,797		\$7,721	6.0%
TECH INSTRUCTION	\$60,514		\$63,052		\$65,430		\$69,192		\$3,762	5.7%
HEALTH & WELLNESS	\$67,282		\$69,470		\$71,359		\$75,514		\$4,155	5.8%
LIBRARY AV	\$43,600		\$47,603		\$49,608		\$43,910		(\$5,698)	-11.5%
HEALTH SERVICES	\$32,580		\$34,419		\$37,895		\$39,880		\$1,985	5.2%
GUIDANCE	\$25,496		\$44,749		\$47,137		\$50,229		\$3,092	6.6%
UNDISTRIBUTED ATHLETICS	\$14,762		\$15,654		\$10,500		\$11,270		\$770	7.3%
CO-CURRICULAR ACTIVITES/DRAMA	\$300		\$531		\$0		\$0		\$0	
SPED/ESL	\$619,322		\$644,214		\$725,913		\$803,051		\$77,138	10.6%
PRINCIPALS OFC	\$257,098		\$273,909		\$272,929		\$288,718		\$15,789	5.8%
<b>MIDDLE SCH. APPROPRIATED BUDGET</b>	<b>\$2,775,049</b>	<b>53.5</b>	<b>\$3,013,870</b>	<b>56.0</b>	<b>\$3,104,806</b>	<b>57.0</b>	<b>\$3,421,662</b>	<b>55.9</b>	<b>\$316,856</b>	<b>10.2%</b>

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

<u>SCHOOL / DESCRIPTION</u>	<u>FY2006 ACTUAL</u>	<u>FY06 FTEs</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 APPROP.</u>	<u>FY08 FTEs</u>	<u>FY2009 RECOMMEND</u>	<u>FY09 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b><u>IPSWICH HIGH SCHOOL -- Projected Enrollment 674</u></b>										
UNDISTRIBUTED	\$93,847		\$77,598		\$57,900		\$58,650		\$750	1.3%
ENGLISH/LANGUAGE ARTS	\$415,663		\$450,725		\$422,650		\$488,957		\$66,307	15.7%
MATH	\$395,114		\$424,754		\$430,753		\$475,929		\$45,176	10.5%
SCIENCE	\$387,440		\$397,628		\$423,756		\$445,820		\$22,064	5.2%
SOCIAL STUDIES	\$311,276		\$389,928		\$412,128		\$394,760		(\$17,368)	-4.2%
WORLD LANGUAGE	\$292,079		\$315,801		\$306,719		\$360,318		\$53,599	17.5%
ART	\$97,167		\$101,881		\$104,977		\$116,859		\$11,882	11.3%
MUSIC	\$131,203		\$155,673		\$153,163		\$160,492		\$7,329	4.8%
PHYS ED & HLTH INSTRUCT	\$176,089		\$188,900		\$197,368		\$194,226		(\$3,142)	-1.6%
TECH INSTRUCTION	\$78,845		\$81,434		\$81,959		\$0		(\$81,959)	-100.0%
CHILD DEVELOPMENT	\$24,868		\$26,554		\$27,811		\$29,524		\$1,713	6.2%
BUSINESS INSTRUCTION	\$46,795		\$0		\$0		\$0		\$0	
LIBRARY AV	\$48,390		\$49,875		\$52,381		\$43,999		(\$8,382)	-16.0%
HEALTH SERVICES	\$31,783		\$34,323		\$38,347		\$40,332		\$1,985	5.2%
GUIDANCE	\$159,055		\$173,266		\$183,811		\$219,896		\$36,085	19.6%
DRAMA	\$5,148		\$5,028		\$3,300		\$3,300		\$0	0.0%
SPED/ESL	\$1,034,135		\$1,175,757		\$1,156,719		\$1,045,742		(\$110,977)	-9.6%
PRINCIPALS OFFICE	\$301,576		\$313,184		\$316,336		\$330,761		\$14,425	4.6%
ATHLETIC	\$212,830		\$239,606		\$231,575		\$235,245		\$3,670	1.6%
<b>HIGH SCHOOL APPROPRIATED BUDGET</b>	<b>\$4,243,303</b>	<b>70.8</b>	<b>\$4,601,915</b>	<b>71.3</b>	<b>\$4,601,653</b>	<b>70.9</b>	<b>\$4,644,810</b>	<b>69.6</b>	<b>\$43,157</b>	<b>0.9%</b>

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

<u>SCHOOL / DESCRIPTION</u>	<u>FY2006 ACTUAL</u>	<u>FY06 FTEs</u>	<u>FY2007 ACTUAL</u>	<u>FY07 FTEs</u>	<u>FY2008 APPROP.</u>	<u>FY08 FTEs</u>	<u>FY2009 RECOMMEND</u>	<u>FY09 FTEs</u>	<u>DOLLAR Inc/(Dec)</u>	<u>% Inc (Dec)</u>
<b>HIGH-MIDDLE SCHOOL OPERATIONS</b>										
<b>MS-HS BLDG &amp; GROUNDS APPROP. BUDGET</b>	<b>\$704,743</b>	<b>7.0</b>	<b>\$720,893</b>	<b>7.0</b>	<b>\$593,585</b>	<b>7.0</b>	<b>\$529,772</b>	<b>6.0</b>	<b>(\$63,813)</b>	<b>-10.8%</b>
<b>DISTRICTWIDE/CENTRAL OFFICE -- Total Projected Enrollment 2102</b>										
UNDISTRIBUTED										
DISTRICTWIDE CURRICULUM & PROF. DEVEL.	\$198,999		\$60,221		\$694,314		\$204,319		(\$489,995)	-70.6%
TECH./ HEALTH SVCS.	\$128,765		\$176,766		\$185,742		\$194,181		\$8,439	4.5%
SPED	\$399,283		\$442,077		\$462,246		\$466,180		\$3,934	0.9%
SCHOOL COMMITTEE	\$5,018		\$5,421		\$7,150		\$7,150		\$0	0.0%
SUPERINTENDENT	\$237,835		\$250,839		\$253,545		\$265,317		\$11,772	4.6%
FINANCE & PERSONNEL	\$288,494		\$345,288		\$288,557		\$311,141		\$22,584	7.8%
FIXED COSTS	\$1,904,491		\$1,920,269		\$1,894,396		\$2,126,783		\$232,387	12.3%
BUILDING & GROUNDS OPERATIONS	\$74,595		\$90,743		\$54,170		\$181,696		\$127,526	235.4%
CAPITAL PROJECTS/BONDS (inside budget)	\$2,821,462		\$2,791,363		\$2,687,202		\$2,673,031		(\$14,171)	-0.5%
TRANSPORTATION	\$276,636		\$33,721		\$46,935		\$193,339		\$146,404	311.9%
<b>CNTRL OFF/DISTRICTWIDE APPROP. BUDGET</b>	<b>\$6,335,578</b>	<b>10.0</b>	<b>\$6,116,708</b>	<b>11.1</b>	<b>\$6,574,257</b>	<b>10.9</b>	<b>\$6,623,137</b>	<b>12.5</b>	<b>\$48,880</b>	<b>0.7%</b>
<b>TOTAL SCHOOL OPERATING BUDGET</b>	<b>19,383,694</b>	<b>257.4</b>	<b>20,340,875</b>	<b>264.7</b>	<b>20,576,289</b>	<b>259.9</b>	<b>21,022,585</b>	<b>253.8</b>	<b>\$446,296</b>	<b>2.2%</b>
Separate Vote for HS-MS Debt	2,585,728		2,565,372		2,517,473		2,532,590		\$15,117	0.6%
<b>TOTAL SCHOOL BUDGET</b>	<b>16,797,966</b>		<b>17,775,503</b>		<b>18,058,816</b>		<b>18,489,995</b>		<b>\$431,179</b>	<b>2.4%</b>

NOTE: For FY09, an additional \$1,604,161 in Outside Funding from Choice, Food Service, EDP, Pre-Kindergarten, Athletic and Circuit Breaker revolving accounts has been committed to cover fixed and known costs required to operate the school program, and not reflected in the appropriated budget total above. The FY08 Appropriated Budget excludes Fall Town Meeting appropriations.

# Warrant for the May 13, 2008 Annual Town Meeting

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

**Article 1 – Consent Article.** To set the salaries of the town's elected officials and the date of the annual town election, authorize a \$275,000 payment to the Town from surplus funds of the Electric Light Department, to rescind \$965,000 in the unused bond authorization from a sewer main project approved in 2003 and the sewer extension approved in 2007, and to extend the Selectmen's authority to appoint an Acting Town Manager with an exemption from the state conflict-of-interest law. This is known as a "consent" article since it combines several routine items into a single article. *(Requested by: Board of Selectmen)*

*The payment in lieu of taxes will have the effect of reducing an average single-family tax bill by approximately \$52. **The Finance Committee and Board of Selectmen recommend approval.***

**Article 2 – Finance Committee Election.** To elect one member of the Finance Committee for a three-year term. *(Requested by: Board of Selectmen)*

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

**Article 3 – FY08 Town Budget Amendments.** To amend the fiscal year 2008 municipal budget approved at the April 2007 Annual Town Meeting. Any proposed amendments will consist of zero-transfers between accounts that do not increase the total budgeted amount. *(Requested by: Board of Selectmen)*

*Town Management is working on a strategy for handling a \$381K town-wide snow and ice services deficit. Final budget transfers had yet been proposed when the Finance Committee conducted its public hearing on the warrant. **The Finance Committee and Board of Selectmen will make a recommendation at Town Meeting.***

**Article 4 – Unpaid Bills.** To appropriate funding for unpaid bills from prior fiscal years. *(Requested by: Board of Selectmen)*

The town has unpaid bills totaling \$2,959.23. This is a routine article that has minimal fiscal impact. **The Finance Committee recommends approval.**

**Article 5 – Fiscal Year 2009 Municipal Budget.** To hear the report of the Finance Committee recommending a FY2009 municipal operating and capital budget of \$13,707,447 (which includes \$1,030,479 in debt service for the town hall, library additional and open space acquisition projects that has previously been authorized by Town Meeting and exempted by voters from the tax limitations of Proposition 2-1/2). A detailed breakdown and narrative description of the municipal budget are included elsewhere in this report. *(Requested by: Board of Selectmen)*

*The municipal budget is supported primarily by local property taxes and also in part by other revenues. The 1.18% municipal budget increase recommended by the Finance Committee this year rely on the maximum 2-1/2% increase in the property tax levy allowed this year by Proposition 2-1/2 plus our best estimate of new growth. This article represents about an additional \$30 in property taxes on an average single-family home. **The Finance Committee and Board of Selectmen recommend approval.***

**Article 6 – Fiscal Year 2009 School Budget.** To hear the report of the School Committee and Finance Committee recommending a FY09 school budget of \$18,489,995. A detailed summary of the recommended budget is included elsewhere in this report. *(Requested by: School Committee)*

*The school budget is supported primarily by local property taxes and also in part by other revenues. The 1.18% school budget increase recommended by the Finance Committee this year rely on the maximum 2-1/2% increase in the property tax levy allowed this year by Proposition 2-1/2 plus our best estimate of new growth. This article represents about an additional \$41 in property taxes on an average single-family home. **The Finance Committee, School Committee and Board of Selectmen recommend approval.***

**Article 7 – School Operation Override.** To raise and appropriate \$1,491,000 to fund a supplement to the FY2009 School Department's Operating Budget. These additional operating funds will be used as follows: \$595,000 for 11 professional staff positions, \$151,000 for 5.5 support staff positions, \$190,000 for co-curricular and tutorial programs, \$250,000 for Technology and Instructional materials, \$100,000 for Professional Development for School Personnel, \$155,000 for Bus Transportation, \$50,000 for Building Operations. *(Requested by: School Committee)*

*This article represents about an additional \$285 in property taxes on an average single-family home. **The Finance Committee, School Committee and Board of Selectmen recommend approval.***

**Article 8 – School Project Debt Service.** To appropriate \$2,532,590 for scheduled debt service on the middle school and high school, of which \$1,389,800 will be offset by state

school building assistance and the remaining \$1,142,790 will be raised through local taxes. The project has previously been authorized by Town Meeting and exempted by voters from the tax limitations of Proposition 2-1/2. *(Requested by: School Committee)*

*This article has no fiscal impact because the bonds have already been issued. **The Finance Committee, School Committee and Board of Selectmen recommend approval.***

**Article 9 – School Budget Amendment.** To amend the previously adopted FY2008 school budget by appropriating an additional \$47,619.98 received as a rebate from Keyspan Inc. for energy efficiency expenditures made by the school. *(Requested by: School Committee)*

***The Finance Committee, School Committee and Board of Selectmen recommend approval.***

**Article 10 – Capital Improvements Stabilization Fund Appropriation.** To appropriate \$171,068 from the Capital Improvements Stabilization fund. These funds will be used as follows: \$59,750 for maintenance and improvements to the Library, Police and Fire Departments, \$25,000 to fund a feasibility study to replace the DPW garage, \$77,818 to upgrade technology infrastructure at Town Hall and \$8,500 to upgrading and expanding the town's GIS technology. *(Requested by: Board of Selectmen)*

*This article has no fiscal impact because the stabilization fund is not part of the general fund, and has no impact on the tax rate. **The Finance Committee and Board of Selectmen recommend approval.***

**Article 11 – Whittier Vocational Technical High School Budget.** To approve the proposed Whittier Regional Vocational Technical High School budget for FY2009 and to appropriate funds to pay the Town's anticipated \$574,195 assessment toward the regional school district's expenses. Thirty-three Ipswich students are currently enrolled at Whittier. *(Requested by: Raymond K. Morley, Ipswich representative to the Whittier Regional School Committee)*

*The Finance Committee remains concerned about Ipswich's inequitable allocation of the costs of Whittier school -- a problem that must be remedied by the state legislature. **The Finance Committee, School Committee, and Board of Selectmen recommend approval.***

**Article 12 – Fiscal Year 2009 Water and Sewer Budgets.** To appropriate a \$2,382,080 budget for the Water Division and a \$1,692,736 budget for the Sewer Division in FY2009. *(Requested by: Board of Water/Sewer Commissioners)*

*The water and sewer divisions are self-supporting from user fees and other operating revenues so this article will have no effect on the tax rate. The FY2009 water rates will increase 16% and the average homeowner will be charged about \$640 per year for water services. The FY2009 sewer rates will increase 3% and the average homeowner will pay \$563 for sewer treatment services. **The Finance Committee and Board of Selectmen (who also serve as Water/Sewer Commissioners) recommend approval.***

**Article 13 – Equipment Bond.** To authorize \$600,000 in borrowing for: the replacement of a large snowplow (\$165K), sidewalk replacement (\$250K), fire truck overhaul (\$100K), Town Hall window replacement program –Phase I (existing windows are 74 years old) and two highway department replacement vehicles (\$65K). (*Requested by: Board of Selectmen*)

***The Finance Committee and the Board of Selectmen recommend approval.***

**Article 14 – Chapter 90.** To appropriate \$327,214 for road resurfacing and repairs in FY2009 to be funded by the state’s Chapter 90 program. (*Requested by: Board of Selectmen*)

*This article has no impact on the tax rate since funds are provided by the State. The FY2009 funding is an estimate pending the action of the legislature. **The Finance Committee and Board of Selectmen recommend approval.***

**Article 15 – Revolving Funds Authorization.** To authorization the Council on Aging Revolving Fund and continue the Health Department, Historical Commission and Shellfish Department revolving funds. (*Requested by: Board of Selectmen*)

***The Finance Committee and Board of Selectmen recommend approval.***

**Article 16 – Committee Reports.** To hear reports from standing committees of the Town. (*Requested by: Board of Selectmen*)

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

**Article 17 – Open Space Program.** To authorize the town to add the following parcel to the Open Space Parcels list on file in the office of the Director of Planning and Development and the Office of the Town Clerk. The parcel is now/formerly The Estate of Eugene R. Lynch, 215 Linebrook Road, consisting of approximately 5.4 acres. (*Requested by: Open Space Committee*)

***The Finance Committee and Board of Selectmen recommend approval.***

**Article 18 – Riverwalk Bonds.** To authorize the town to amend its actions taken under Article 24 of the April 7, 2003, Annual Town Meeting and the Article 22 of the April 5, 2004, Annual Town Meeting (Riverwalk Supplemental Funding) by expanding the purpose from pedestrian bridge to include survey, design and construct improvements to crosswalks, landscaping and sidewalks in the general vicinity of the Riverwalk. *(Requested by: Board of Selectmen)*

***The Finance Committee and Board of Selectmen recommend approval.***

**Article 19– Wind Turbine Project.** To authorize the town to appropriate a sum of money \$4,242,000 to survey, design, purchase and undertake construction of a wind turbine electronic generator and associated transmission equipment. This project will be undertaken by the Ipswich Municipal Light Department, which will draw part of the funding from a bond issue of \$2,642,000 and part of the funding from a \$1,600,000 Clean Energy Bond (CREBs) secured by the Ipswich School Department. The CREBs bond will have a 0% interest rate for 20 years. *(Requested by: Electric Light Commissioners and the School Committee)*

The School Department's debt will cost \$80K per year for the next twenty years. The wind turbine project is expected to produce energy savings for the school which will offset this debt payment in year two through year twenty. The electric department is self-supporting from user fees and other operating revenues so this article will have no effect on the tax rate. The Finance Committee will be receiving a Wind Turbine project presentation on May 6<sup>th</sup> that will focus on the benefits that electric rate payers will be receiving from this project. ***The Finance Committee will make a recommendation at Town Meeting.***

**Article 20 – Personal Property Assessment.** To authorize the town to accept Massachusetts General Law, Chapter 59, Section 5(54) which will allow the town to establish a minimum fair cash value not to exceed \$10,000 for personal property accounts to be taxed, starting in FY2009. *(Requested by: Board of Selectmen)*

***The Finance Committee and Board of Selectmen recommend approval.***

**Article 21 – Inter-Municipal Agreements.** To authorize the Board of Selectmen to enter into agreements with other communities in the region to jointly purchase or lease municipal equipment or vehicles and to share all capital and operational costs. *(Requested by Board of Selectmen)*

***The Finance Committee and Board of Selectmen recommend approval.***

**Article 22 – Reconsideration.** To reconsider any previous articles if necessary to comply with the tax limitations of Proposition 2-1/2. *(Requested by: Board of Selectmen)*

***If necessary the Finance Committee, Board of Selectmen and School Committee will make recommendations at Town Meeting, otherwise action on this article will be indefinitely postponed.***

# Appendix

# EXHIBIT A

## GLOSSARY OF TERMS

**AVAILABLE FUNDS** -- See Unencumbered Funds

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

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

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

**FREE CASH** -- See Unencumbered Funds.

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

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

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

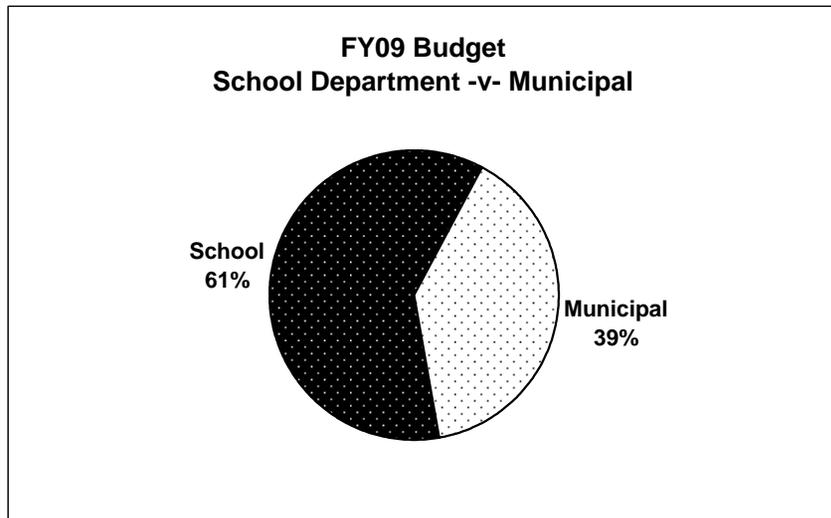
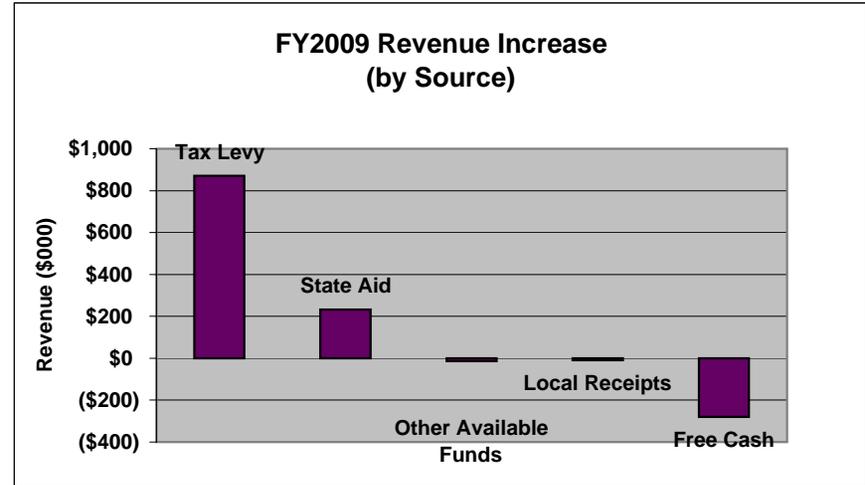
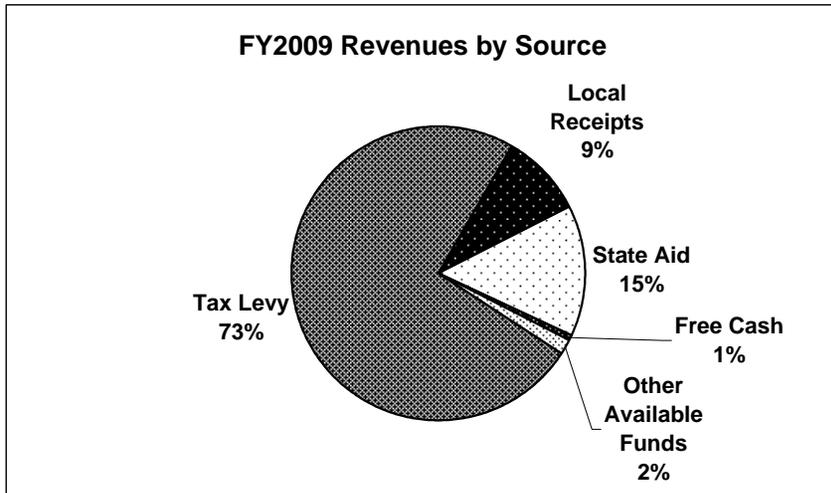
**STABILIZATION FUND** -- A special account created to provide a reserve for Town expenditures.

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

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

**EXHIBIT B**

**FY2009 Budget At a Glance**



**Top 5 Department**

	\$ Budget	% of Budget
IPSWICH SCHOOLS	\$21,022,585	61%
PUBLIC SAFETY	\$4,023,346	12%
PUBLIC WORKS	\$3,427,895	10%
GENERAL GOV ((Ins /Benefits)	\$3,010,873	9%
FINANCE	\$939,878	3%

# EXHIBIT C

## Comparison of Localities by Income, Avg. Single Family Tax Bill, and Taxes as % of Income (sorted by SF Tax Amt)

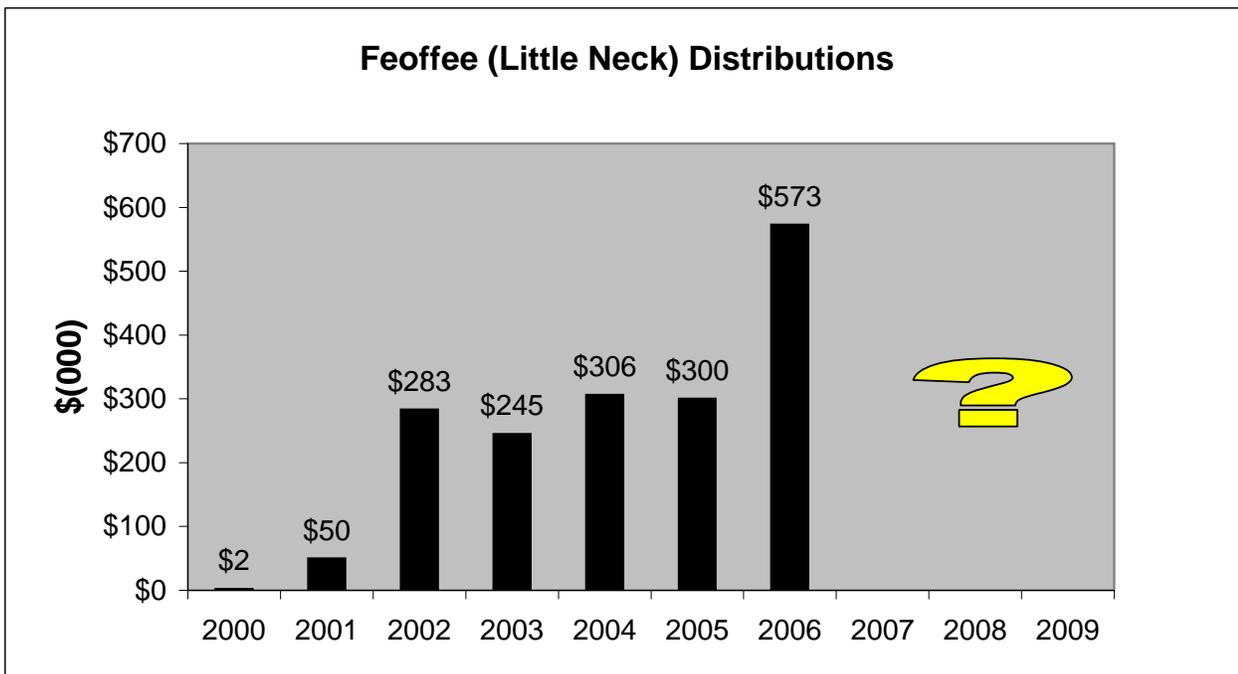
Municipality	2006 Estimated Population	1999 Income/Capita		08 Avg SF tax bill		% Taxes of Income	
		Amount	Rank	Amount	Rank	Amount	Rank
WENHAM	4,616	36,812	45	8,260	13	22.4%	2
MANCHESTER	5,290	47,910	13	7,905	18	16.5%	80
BOXFORD	8,127	48,846	12	7,423	24	15.2%	132
HAMILTON	8,267	33,222	61	7,215	28	21.7%	5
TOPSFIELD	6,130	37,770	41	7,008	29	18.6%	24
WEST NEWBURY	4,286	35,323	50	6,068	42	17.2%	57
ESSEX	3,320	31,613	74	5,539	51	17.5%	48
MIDDLETON	9,319	29,031	98	5,357	54	18.5%	27
AMESBURY	16,542	24,103	198	5,029	63	20.9%	7
NEWBURYPORT	17,303	34,187	56	4,933	69	14.4%	163
BEVERLY	39,538	28,626	105	4,751	79	16.6%	76
<b>IPSWICH</b>	<b>13,293</b>	<b>32,516</b>	<b>64</b>	<b>4,655</b>	<b>85</b>	<b>14.3%</b>	<b>167</b>
GLOUCESTER	30,564	25,595	161	4,646	86	18.2%	32
ROCKPORT	7,687	29,294	97	4,526	92	15.5%	124
ROWLEY	5,875	27,413	125	4,425	94	16.1%	93
GEORGETOWN	8,110	28,846	100	4,118	114	14.3%	169
SALISBURY	8,438	21,608	270	3,005	222	13.9%	185

STATE TOTAL INCOME PER CAPITA = 25,952

STATE TOTAL EQUALIZED VALUATION 2006 DIVIDED BY 2006 POPULATION = 153,979

MEDIAN OF COMPARISON LOCALITIES = 16.5%

Source: Mass DOR Data



## **EXHIBIT D**

### **Wind Turbine Project**

“Shall the Town of Ipswich (1) appropriate the sum of \$4,242,000 to survey, design, purchase and undertake construction of a wind turbine electric generator and associated transmission equipment at the end of Town Farm Road on property owned by the Town; and (2) raise this appropriation by authorizing the Treasurer,

a) with the approval of the Board of Selectmen, to issue \$4,242,000 in bonds or serial notes under the provisions of Massachusetts General Laws, Chapter 44 as amended or any other enabling authority and

b) with the approval of the Board of Selectmen and the School Committee, to issue a portion of such bonds, currently estimated in the amount of \$1,600,000 as Clean Renewable Energy Bonds under section 54 of the Internal Revenue Code.”

\_\_\_\_\_ Yes

\_\_\_\_\_ No

### **General Override**

“Shall the Town of Ipswich be allowed to assess an additional \$1,491,000 in real estate and personal property taxes for the purposes of funding a supplement to the School Department Operating Budget for the fiscal year beginning July 1, 2008?”

\_\_\_\_\_ Yes

\_\_\_\_\_ No

### **Charter Amendments**

“Shall the Town of Ipswich approve the charter amendments proposed by the October 15, 2007 Special Town Meeting summarized below?”

\_\_\_\_\_ Yes

\_\_\_\_\_ No

Summary: Town Meeting approved two charter amendments regarding the timing of the budget process for the upcoming fiscal year. One charter change would modify Section 27 by changing the date that the Town Manager must submit a draft budget to the Board of Selectmen from December 10<sup>th</sup> to “no later than 100 days prior to the Annual Town Meeting.” The second charter amendment would modify Section 28 by changing the date that the Board of Selectmen must transmit a draft budget to the Finance Committee from January 20<sup>th</sup> to “no later than 65 days prior to the Annual Town Meeting.”