



# Town of Wenham



2018  
Annual Town Report  
Part I

# Town Directory

Assessor's Office	978-468-5520 Ext. 5
Board of Health	978-468-5520 Ext. 4
Council on Aging	978-468-5529
Emergency: Police and Fire	911
Finance Director / Treasurer / Collector	978-468-5520 Ext. 3
Fire Prevention Office (Non-Emergency)	978-468-5508
Highway & Water Departments, Cemetery, & Tree Warden	978-468-5520 Ext. 6
Inspectional Services / Permitting Office	978-468-5520 Ext. 4
Land Use	978-468-5520 Ext. 8
Library	978-468-5577
Police Department (Non-Emergency)	978-468-5500
Recreation Department	978-468-5590
Selectmen's Office	978-468-5520 Ext. 2
Town Accountant	978-468-5520 Ext. 7
Town Administrator	978-468-5520 Ext. 2
Town Clerk	978-468-5520 Ext. 1
Veterans' Services	866-347-8838
WISSH	978-468-5520 Ext. 9

## Town Hall Hours:

Monday, Wednesday, & Thursday 9:00 am - 4:30 pm

Tuesday 9:00 am - 7:00 pm

Friday 9:00 am - 1:00 pm

# Town Report

PART I

2018

To all the citizens of Wenham:

Your Board of Selectmen is pleased to submit this report of our town's activities for 2018.

The Annual Town Meeting will be held on Saturday, April 6, 2019 at the Bessie Buker School, 1 School Street. The Warrant for this meeting, along with the recommendations of the Finance and Advisory Committee and this Board, will be found in a separate booklet, Part II. We hope you will study it before the hearing on this warrant, which will be held at the Bessie Buker Elementary School on Monday, April 1, 2019 at 7:00 pm.

The Annual Town Election will be held on Thursday, April 11, 2019 from 7:00 am to 8:00 pm in the Selectmen's Room of Town Hall, 138 Main Street.

We trust you will give the warrant your consideration and come to the meetings prepared to participate actively in our deliberations.

Thank you,  
Catherine Harrison, Chairman  
John Clemenzi, Vice Chairman  
Jack Wilhelm, Clerk

## 375<sup>th</sup> Anniversary Celebration Mural Recognition



In celebration of Wenham's 375<sup>th</sup> Anniversary, a mural was painted by Abby (10), Abigail (8), Alex (9), Jacob (15), Julian (6) Gabe (13), Nat (9), Nika (4), and Teagan (8) with the artistic assistance of Larissa Doronina and organizational skills of Karen Beckwith. Inspiration for the mural came from the paintings of Contemporary Folk artist Valerie McCaffrey of Beverly. Prints of her *Wenham in All Seasons* oil painting, commissioned by the Wenham Museum in 2015, are available on their website, and all involved wish to thank the Museum for introducing these children to her art! The 375<sup>th</sup> Anniversary mural, including a graphic replica of our original Town Seal, was originally created for a float in Wenham's 375<sup>th</sup> Anniversary Parade on September 8, 2018. The mural is now presented to the Town of Wenham by the two families who created it for display during our anniversary year. Refurbished Town Seal by Lara Molnar Design

Many thanks to the Town Staff, Volunteers, and Residents who kindly allowed their photos to be featured in the Annual Town Report! For more Wenham photos, check out the gallery on the Town website.



# Wenham's 375th Anniversary

In 2018, the Town of Wenham celebrated its 375th Anniversary! The Board of Selectmen appointed a Committee in 2017 that was charged with planning programs, events, and activities in recognition of this major milestone. The 375th Anniversary Committee surpassed all expectations with family-friendly, educational, social, and competitive events from November 2017 through December 2018. All of the events led up to the 375th Anniversary Parade and Community Day on September 8, 2018.

This edition of the Annual Town Report features photos and memories of the 375th Celebration, but it also serves as a thank you to the volunteers, staff, and community members who came together to recognize Wenham, its history, and the people who make it a great community to live and work in. To view more photos, visit the 375th Anniversary Facebook page or check out the 375th Anniversary Commemorative Book, which will include all of the writing, art, and logo contest entries.



Clockwise starting with top left: 375th Silent Auction; Wenham Troop 28 in the parade; Participants of the Historic Mock Town Meeting; and the Waltham American Legion Band



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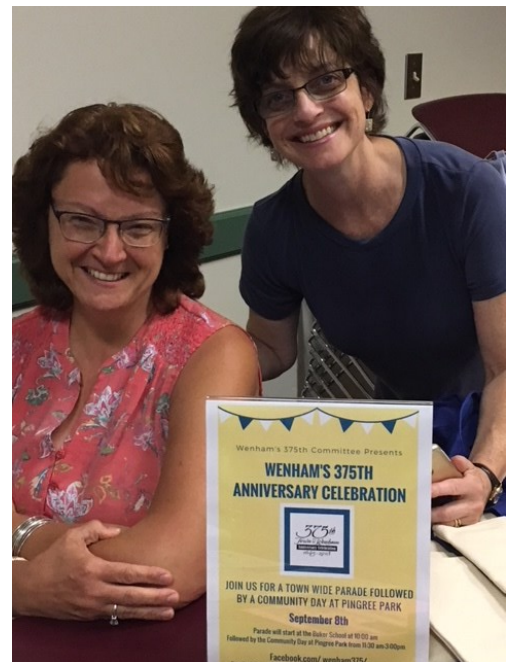
**[Financial Documents](#) .....** Appendix A

**[Basic Financial Statements](#) .....** Appendix B

***Part II, the Warrant for the Annual Town Meeting, includes all matters to be voted on. Matters to be voted on do not appear in this report. Please bring Part II, the Warrant, with you to the Hearing and Town Meeting.***



# General Government





# Elected Officials – Local

(With term end dates)

## **Assessors, Board of**

John W. Bucco (2021)  
Lisa M. Craig (2020)  
Thomas Tanous, Chair (2019)

## **Cemetery Commissioners**

Gary R. Cheeseman, Chair (2021) (*Appointed*)  
Dana P. Bagnell (2020) (*Appointed*)  
Harriet P. Davis (2019)

## **Health, Board of**

Regina J. Baker (2020)  
Gerald T. Donnellan (2021)  
Andrew J. Ting, Chair (2019)

## **Library Trustees,**

### **Hamilton-Wenham Public Library**

Dolores M. Boghdan (2020) Hamilton  
Judith H. Bubriski (2019) Wenham  
Julie M. Clay, Chair (2021) At-Large  
Dorothy A. Goudie (2020) Wenham  
Nichole R. Gray (2019) Hamilton  
Dianne L. Johnson (2021) At-Large

## **Moderator**

Trudy Reid (2019)

## **Planning, Board of**

Stephen B. Kavanagh (2019)  
Donald J. Killam, Jr. (2020)  
Virginia L. Rogers (2022)  
Daniel J. Pasquarello (2023)  
Ann B. Weeks, Chair (2021)

## **Regional School District**

Michelle L. Bailey (2019)  
Jeanise A. Bertrand (2019)  
Kerry J. Gertz (2020)  
Stacey L. Metternick (2021)  
Gene K. Lee (2020)  
David Polito, Chair (2019)  
Peter A. Wolczik, Jr. (2021)

## **Selectmen, Board of**

John O. (Jack) Wilhelm Jr. (2019)  
Catherine A. Harrison, Chair (2020)  
John A. Clemenzi (2021)

## **Town Clerk**

Dianne K. Bucco (2020)

## **Water Commissioners**

Ernest C. Ashley, Chair (2019)  
Diane M. Dixon (2019) (*Appointed*)  
Paul E. Mendonca (2021)  
Richard K. Quateman (2020) (*Resigned*)

## **Wenham Housing Authority**

Bruce D. Blanchard, Chair (2022)  
Arthur N. Burt (2019)  
Susan Herrick (2023)  
Suzanne D. Thomas (2021)  
Elizabeth Craig-McCormack (2020) (State  
Appointee)

# Elected Officials – State & National

## Massachusetts General Court

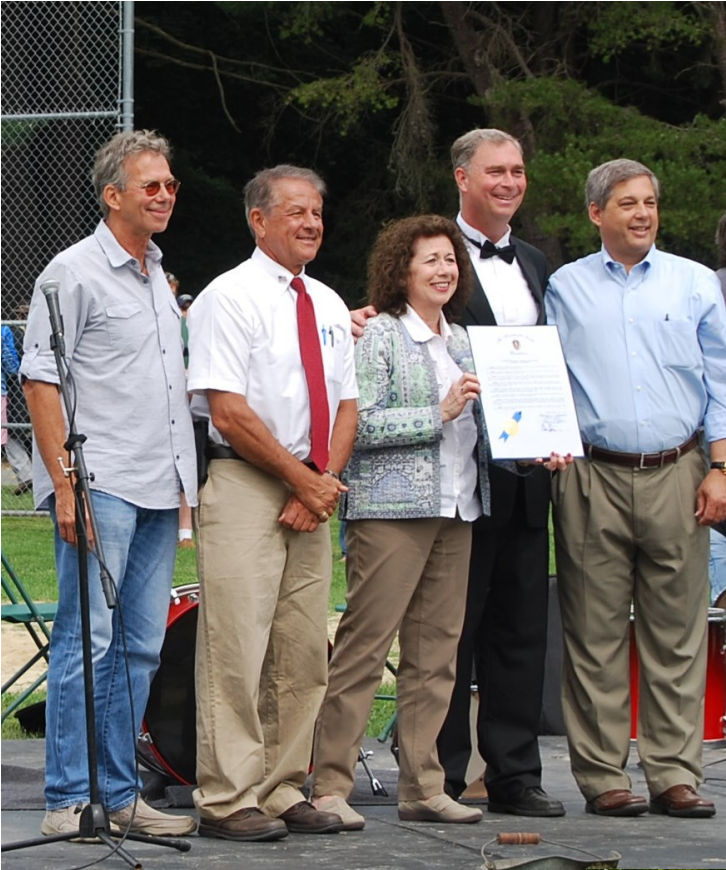
**Representative (4<sup>th</sup> Essex District)**  
Bradford Hill

**Senator (1<sup>st</sup> Essex and Middlesex District)**  
Bruce E. Tarr

## United States Congress

**Representative (6<sup>th</sup> District)**  
Seth Moulton

**Senators**  
Edward Markey  
Elizabeth Warren



Left: Rev. Mike Duda, Selectmen John Clemenzi and Catherine Harrison, Rep. Hill, & Senator Tarr  
Left Below: MA State Police Mounted Unit  
Right Below: Rep. Brad Hill and Wenham DPW as the 375th float in the 375th Anniversary Parade  
Right Above: the 215th Army Band  
*All photos from the 375th Anniversary Parade and Community Day on September 8, 2018*





# Appointed Town Positions (One Year Term unless noted)

**ADA Coordinator**  
James Reynolds

**Animal Control**  
Stephen B. Kavanagh

**Animal Control, Indigenous**  
Stephen B. Kavanagh

**Animal Inspector**  
Anne Jackman

**Assessor**  
Steven Ozahowski

**Building Inspector**  
Charles Brett (*Resigned*)  
Brian Leathe

**Burial Agent**  
William E. Wildes

**Constables**  
Paul E. Mendonca  
Calvin M. Perkins

**Emergency Management, Deputy Director**  
Thomas Perkins

**Emergency Management, Director**  
Robert Blanchard

**Essex North Shore Agricultural &  
Technical High School Committee  
(Three Year Term)**  
William O. Nichols (2019)

**Executive Assistant to the Board of Assessors**  
Shirley Cashman

**Fence Viewer**  
Charles Brett

**Finance Director (Two Year Term)**  
Leslie Davidson (2019) (*Resigned*)  
Patricia Moore (2019)

**Fire Captain & Fire Prevention Officer**  
Jeffrey Baxter

**Fire Chief**  
Stephen B. Kavanagh

**Forest Warden**  
Stephen B. Kavanagh

**Health Agent**  
Gregory P. Bernard

**Health Agent, Assistant**  
Roberta (Bobbie) Cody

**Housing Authority Executive Director**  
Paula Mountain

**Inspector of Wires**  
Mark D. Unger (*Resigned*)  
Robert J. Brown

**Inspector of Wires, Assistant**  
Robert J. Brown (*Resigned*)  
Denis F. Curran, Jr.

**Liquor Agent**  
Thomas Perkins  
Kevin DiNapoli

**Local Inspector**  
James Bone

**Logan Airport Community  
Advisory Committee Representative**  
Paul E. Mendonca

**Lumber, Surveyor of & Measurer  
of Wood & Bark**  
Gay W. Roland

**Metropolitan Area Planning Council  
(MAPC) Representative (Three Year Term)**  
Peter Lombardi (2019)

**Massachusetts Bay Transportation  
Authority (MBTA) Representative**  
Paul E. Mendonca

**Moth Work, Superintendent of**  
Winslow Mulry

**Oil Burner Inspector**  
Jeffrey Baxter

# Appointed Town Positions, Boards, & Committees

## (One Year Term unless noted)

### **Parking Clerk**

Nicole J. Roebuck

### **Plumbing & Gas Inspector**

Kevin Dash

### **Plumbing & Gas Inspector, Assistant**

David Preen

### **Police Captain**

Kevin DiNapoli

### **Police Chief**

Thomas Perkins

### **Public Health Nurse**

Mary Elizabeth Ting, RN

### **Records Access Officer**

Dianne K. Bucco

### **Town Accountant (Three Year Term)**

Christopher Holak (2020)

### **Town Administrator (Three Year Term)**

Peter Lombardi (2021)

### **Town Counsel**

Kopelman & Paige (KP Law)

### **Tree Warden**

Winslow Mulry

### **Treasurer / Collector**

Leslie Davidson (*Resigned*)

Monica Ford (*Interim*)

Patricia Moore

### **375th Anniversary Committee**

Kirsten N. Alexander

Dianne K. Bucco

Gary R. Cheeseman

Althea P. Cranton

Harriet P. Davis

Robert B. Hicks

Diana E. Lang

Barbara K. Locke

Kristin Z. Noon

Trudy Reid, Chair

### **Affordable Housing Trust (Two Year Term)**

Joshua T. Anderson, Chair (2020)

Michelle L. Bailey (2020)

Judith A. Bubriski (2020)

Catherine A. Harrison (2019)

Joseph B. Hosler (2020)

James M. White III (2019)

Frederick S. Woodland, Jr. (2019)

### **Audit Committee**

Alexander J. Begin (2019)

Richard P. Jones (2019)

John O. (Jack) Wilhelm, Jr. (2019)

### **Board of Election Registrars (Three Year Term)**

Polly B. Beyer (2019)

Roseann Brozenske (2021)

Dianne K. Bucco (2020)

Daniel Curran (2020)

Thomas Tanous (2020) (*Resigned*)

### **Community Preservation Act Committee (Two Year Term)**

Kennon Anderson (At-Large) (2018) (*Resigned*)

Natalie Bowers (At-Large) (2020)

Arthur N. Burt (Housing Authority) (2019)

Denis F. Curran, Jr. (Hamilton-Wenham Joint Rec.) (2021)

Harriet P. Davis, Chair (At-Large) (2019)

Donald J. Killam, Jr. (Planning Board) (2020)

Barbara K. Locke (Historic District Commission) (2021)

Leo J. Maestranzi (Conservation Commission) (2021)

Virginia L. Rogers (Planning Board) (2020) (*Resigned*)

Tom Starr (At-Large) (2020)

Patrick J. Waddell (At-Large) (2019)

### **Conservation Commission (Three Year Term)**

Robert N. Burnett (2019)

Philip D. Colarusso, Chair (2019)

Leo J. Maestranzi (2021)

Michael J. Novak (2020)

Malcom A. Reid (2019)

Asma A. Syed (2020)

### **Council on Aging (Three Year Term)**

Regina J. Baker (2019)

Elizabeth R. Colt (2020)

Susan I. Doughty (2019)

Dorothy A. Goudie (2021)

Diana E. Lang (2021)



# Appointed Boards & Committees

## **Council on Aging (Three Year Term) (Continued)**

Stephanie H. Mark (2021)  
Alyson Preston (2019)  
Francois A. Wilhelm (2021)  
Penny Wingate, Chair (2020) (*Resigned*)

## **Economic Development Committee**

Dana M. Begin (2018)  
Douglas A. D'Agata, Jr., Chair (2018)  
Albert W. Dodge (Win) (2018)  
Leo John Maestranzi, Jr. (2018)  
Norman Tarr (*Non-Voting Member*) (2018)  
Johanna Wise Sullivan (2018)

## **Election Officers**

Regina J. Baker  
Bruce D. Blanchard  
Judith A. Bubriski  
Joseph P. Cavanaugh  
Julie M. Clay  
Karen M. Damour  
Juliana I. Dodge  
Linda Duryea (*Resigned*)  
John W. Erhard, Jr.  
Laurie A. Erhard  
Maryjo Favazza  
Melanie A. Giacalone  
Dorothy A. Goudie  
Janet Grey (*Resigned*)  
Susan Herrick  
Peter A. Hersee  
Diana E. Lang  
Morgan Liphardt (*Resigned*)  
Patricia M. Lucy  
Donald F. Luxton  
Joanne B. Maestranzi  
Paul E. Mendonca  
Patricia K. Purdy  
Stephanie B. Quinn  
Carleen Rivers (*Resigned*)  
Evelyn M. Simpson  
Lauren M. Swartz  
Thomas Tanous  
Lily C. Ting  
Teresa A. Von Staats  
William J. Wilson III

## **Finance and Advisory Committee (Three Year Term)**

Alexander J. Begin, Chair (2021)  
Carline Jelsma (2021)  
David J. Molitano (2019)  
James Q. Purdy, Sr. (2020)  
Michael G. Therrien (2020)

## **Fire Department**

Stephen B. Kavanagh, Chief  
Jeffrey Baxter, Captain, Fire Prevention Officer  
Daniel C. Sullivan, Captain  
Gary P. Blaney, Lieutenant  
Thomas D. Curran, Lieutenant  
Christopher Jones, Lieutenant  
John Joyce, Lieutenant  
Michael Binns, Acting Lieutenant  
William P. Jones, Senior Firefighter  
Richard Bertone, Firefighter  
Denzel Birth, Firefighter  
Benjamin Blanchette, Firefighter  
Jason Braley, Firefighter  
Samantha Curran, Firefighter  
Thomas Curran, Jr., Firefighter  
Robert Gallinelli, Firefighter  
Mark Gates, Firefighter (*Resigned*)  
Sean McCarthy, Firefighter  
David T. Marsh, Firefighter (*Resigned*)  
Erica Poitras, Firefighter  
Michael Reynolds, Firefighter  
Michael Schroeder, Firefighter  
Leonard Tuneburg, Firefighter  
William Wildes, Firefighter  
Stephen Koutrakis, Provisional Firefighter  
Derek Marshall, Provisional Firefighter  
Elizabeth McNeil, Provisional Firefighter (*Resigned*)  
Anthony Nickas, Provisional Firefighter  
Ryan Skerit, Provisional Firefighter (*Resigned*)  
Rev. Michael Duda, Chaplain

## **Hamilton-Wenham Community Access & Media (Three Year Term)**

Brian M. Doser, Wenham (2019)  
Thomas Rogers, Hamilton  
Bob Gray, Hamilton  
Ann Minois, Hamilton  
Kevan Sano, HWRSD

# Appointed Boards & Committees

## **Hamilton-Wenham Cultural Council (Three Year Term)**

Kirsten N. Alexander, Wenham (2020)  
Oliver Barker, Wenham (2020)  
Jennifer Drummond, Hamilton  
Emily Hayden, Hamilton  
Kathryn Kranz, Hamilton  
Charlotte Lidrbauch, Chair, Hamilton  
Maureen J. Maier, Wenham (2019)  
Lindsay Schnabel, Wenham (2019)

## **Hamilton-Wenham Joint Recreation Committee (Three Year Term)**

Denis F. Curran, Jr. Wenham (2021)  
John M. Cusolito, Wenham (2020)  
Leonard F. Dolan III, Wenham (2019)  
Reggie Maidment, Hamilton  
Steve Ozahowski, Chair, Hamilton  
Brad Tilley, Hamilton

## **Historical Commission / Historic District Commission (Three Year Term)**

Dana P. Bagnell, Chair (2021)  
Don O. Bannon (2021)  
Harriet P. Davis (2020)  
Meredith Hiller (2020)  
Barbara K. Locke (2021)  
Mary T. McDonnell (2020)  
Mary M. Wood (2020)

## **Iron Rail Commission (Three Year Term)**

Edward B. Batchelder (2020)  
James E. Romano, Chair (2020)  
Jason S. Wachtel (2019)

## **Open Space & Recreation Committee**

Ernest C. Ashley  
Chris Gajeski (*Resigned*)  
Thomas Starr  
Asma A. Syed, Chair  
Ann B. Weeks  
William J. Wilson III (*Resigned*)

## **Police Department**

Chief Thomas C. Perkins  
Captain Kevin DiNapoli  
Sergeant Jonathan B. Gray  
Sergeant Michael Mscisz  
Sergeant Christopher J. Machain  
Detective Shane M. Kavanagh (*Resigned*)  
Patrolman William J. Carney (*Resigned*)  
Patrolman David T. Marsh

## **Police Department (Continued)**

Patrolman Chad P. Labrie  
Patrolman Michael J. Chandler  
Patrolman Mia N. Cefalo  
Patrolman Amanda L. Cecchini  
Susan M. Hersee, Administrative Asst.  
Dean W. Pedersen, Chaplain

## **Police: Reserve Officers**

Amanda L. Cecchini  
Mia N. Cefalo  
Steven Farinato  
David Farry  
John Freitas  
Travis Kneeland  
Wesley S. Izidoro  
Stephen Lovely  
Lawrence M. Nestor  
Michael F. Perry  
Reini Perez  
Brian J. Pratt  
Christopher T. Sanborn  
Richard J. Sherry  
Shawn T. Tinsley  
Scott W. Wood  
Paul Mendonca, Constable  
Calvin M. Perkins, Constable

## **Police Matrons**

Mia N. Cefalo  
Susan M. Hersee  
Catherine E. Tinsley

## **Veterans' Committee (Three Year Term)**

Bruce D. Blanchard (2020)  
Robert Breaker (2020)  
Joseph A. Bubriski (2020)  
Albert W. Dodge (Win) (2021)  
Peter A. Hersee (2019)  
Michael S. Lucy (2021)  
Dean W. Pederson, Chair (2021)  
John O. (Jack) Wilhelm, Jr. (2019)  
William J. Wilson III (2019)



# Appointed Boards & Committees and Town Staff

## **WISSH (Three Year Term)**

Marisa D. Bartlett, Chair (2019)

Julie M. Clay (2019)

Tracey B. Hutchinson (2019)

Donald J. Killam, Jr. (2021)

Candy Kuebel (2018) (*Resigned*)

Calvin M. Perkins (2021)

Trudy Reid (2019) (*Resigned*)

Linda J. Rich (2019)

Thomas Tanous (2020)

## **Zoning Board of Appeals (Three Year Term)**

Dana M. Begin, Associate (2019)

Evan N. Campbell, Associate (2020)

Jeremy B. Coffey (2020)

Anthony M. Feeherry, Chair (2021)

Christopher H. Vance (2019)

## **Administrative Assistant to the Town Clerk**

Teresa A. von Staats

## **Conservation and Open Space Coordinator**

Melissa (Missy) Berry

## **Council on Aging Director**

James Reynolds

## **Council on Aging Staff**

Peggy Cahill, Age Friendly Consultant

Jennifer Flynn, Outreach Marketing Coordinator

Warren (Bob) Gray, Van Driver

Traci Massimi, Outreach Coordinator (*Resigned*)

Barry Michaud, Van Driver

Catherine G. Tomasello, Administrator

## **DPW Director/Highway Superintendent**

William Tyack

## **DPW/Water/Cemetery Administrative Assistant**

Sheila Bouvier

## **DPW Staff**

Keith Carter, Foreman

Shawn Davis, Driver / Operator

Travis Good, Group Leader / H.E. Operator

Alex Mackey, Drive / Operator

Sean McCarthy, Truck Driver / Operator

Patrick Nolan, Mechanic

Robert Viel, Equipment Operator (*Retired*)

William Wildes, Driver / Operator

## **Facilities Manager**

James Politano

## **Finance Director**

Leslie Davidson (*Resigned*)

Patricia Moore

## **Hamilton-Wenham Library Director**

Jan Dempsey

## **Hamilton-Wenham Library Assistant Director**

Robert Pondelli

# Town Staff

## **Hamilton-Wenham Library Staff**

Elizabeth Bellucci  
Christine Burns  
Kim Claire  
Jeannine Curtis  
Karen D'Ambrosio  
Nancy Day  
Lorraine Der  
Amy Dziewit  
Anne Hanrahan  
Lily Knudsen  
Sarah Lauderdale  
Joshua Lear  
Kathy Lindsay  
Charlotte Minasian  
Julie Niemann  
Linda Platt  
Rebecca Shea  
Kate Shelton  
Christina Trudel

## **Hamilton-Wenham Recreation Director**

Sean Timmons

## **HW Recreation Administrative Assistant**

Danielle Kiely

## **Payroll Coordinator & Finance Assistant**

Karen Moulton (*Resigned*)  
Christine L. Doane

## **Permitting Coordinator & Special Projects Manager**

Jackie Bresnahan

## **Planning Coordinator**

Margaret Hoffman

## **Primary Operator, Water Department**

Leonard Tuneburg

## **Recording Secretary**

Catherine E. Tinsley

## **Town Administrator**

Peter Lombardi

## **Town Administrator's Executive Assistant**

Nicole J. Roebuck

## **Veterans Services, Eastern Essex District Director**

Karen Tyler

## **Veterans Services Officer**

Kathleen Collins

## **Water Superintendent**

Erik Mansfield

# Board of Selectmen and Town Administrator

Over the past year, we have continued to leverage grant funds to accomplish many of our collective goals and we have prioritized providing level of services that the residents of Wenham expect. We also seek to recognize the accomplishments of our departments and staff on several well-earned best practices and awards that reflect our organizational mission.

## **Goals Achieved in 2018:**

- Awarded \$25,000 in grant funding from the Executive Office of Energy and Environmental Affairs through their Municipal Vulnerability Preparedness (MVP) program to update the Town's Hazard Mitigation Plan and go through the Municipal Vulnerability Preparedness planning process to obtain MVP status, making the Town eligible for infrastructure grant opportunities.
- Received \$25,000 in Community Compact funds to focus on becoming more age and dementia friendly as an organization and a community. This grant funding allowed the Town to complete an Age and Dementia Friendly Needs Assessment and develop a corresponding Five-Year Action Plan. The Board established a new "Wenham Connects" Committee to continue to work on implementing this initiative. The Town also was accepted into the Association for Retired Persons (AARP) Network of Age Friendly Communities.
- Awarded \$160,000 in state grant funding from the Department of Environmental Protection to continue engaging with several neighboring towns on a follow-up study to identify regional solutions to address our collective water resource constraints in the Ipswich River basin.
- Awarded over \$15,000 from the federal Byrne Justice Assistance grant funding for safety equipment and technology for the Wenham Police Department.
- Awarded \$7,500 in grant funding from MIIA through their Risk Management grant program for employee safety equipment and training.
- Achieved Government Finance Officers Association (GFOA) Distinguished Budget Award for our FY 2019 Budget Document.
- Awarded 3<sup>rd</sup> Place in Category III of the Massachusetts Municipal Association Annual Town Report Competition.
- Received formal notification from the Massachusetts Police Accreditation Commission that the Wenham Police Department retained their accreditation status. Based on nationally recognized best practices in the profession, this designation acknowledges the very high standards that our officers meet in providing services to the residents in our community.
- Continued our efforts to improve public safety in the Main Street corridor by working with Central Transportation Planning Staff (CTPS) to present their findings and conceptual designs to residents. The Town is moving forward on survey work to better understand site constraints in preparation for the potential installation of traffic signal(s) at Arbor Street / Friend Court and/or Cherry Street / The Maples. As the project progresses, the Board will continue to actively seek resident feedback as part of the preliminary design phase of this project. Thank you to Senator Tarr and Representative Hill for the \$500k that they were able to include in the Economic Development Bond Bill for this project.
- Held ribbon-cutting ceremonies for the new play structures at the Richard Brown Memorial Playground at Pingree Park and at the new home of Wenham's historic hand pumper Enon One behind Town Hall. We would like to thank the committees, working groups, departments, and volunteers who lent their time and expertise to these projects.
- Managed the transition of the new shared inspectional services program with the Town of Hamilton.
- Completed a Tree Inventory and Management Plan for more than 300 street trees on our major thoroughfares and began implementing its recommendations for removal and new plantings.
- Supported the Open Space and Recreation in completing the new Open Space and Recreation Plan (FYs 19-25) which was conditionally approved by the Executive Office of Energy and Environmental Affairs, providing us with a roadmap to help strategically address our consensus land use priorities over the next several years and making us eligible for several grant programs.

## **Priorities for 2019:**

- Continue to evaluate the efficacy of the Fire-Based BLS EMS pilot program and the viability of adopting permanent service model changes.
- Evaluate regional dispatch service options based on results of feasibility study, select preferred partner, and develop and implement transition/improvement plan.
- Work with Open Space and Recreation Committee to implement priority recommendations of new Open Space



# Board of Selectmen and Town Administrator

- and Recreation Plan.
- Work with Affordable Housing Trust to implement priority recommendations of Action Plan.
- Complete comprehensive Town bylaw recodification project, with goal of administrative changes being presented at 2020 Town Meeting and policy changes being proposed at 2021 Town Meeting.
- Review Joint Recreation Agreement, identify recommended changes, and potentially engage with Hamilton to negotiate proposed revisions.
- Gauge interest in and feasibility of siting new cell tower at Iron Rail property.
- Evaluate community-wide need for public tennis facilities to accommodate both recreational and school uses and develop plan to meet those needs.
- Complete Town Wide Resident Survey to determine best methods for elected officials to engage with residents and to solicit feedback on current and proposed initiatives.
- Continue to support the Citizens Leadership Academy and other civic engagement programs and strategies.
- Continue to concentrate on making short- and long-term improvements to the Main Street traffic corridor in coordination with MASSDOT.
- Complete Longfellow Road and South Street repair project and implement betterment program.

## **Noteworthy Developments in 2018:**

- John Clemenzi was re-elected to the Board of Selectmen, his second term of his second run.
- Welcomed several new employees to key positions in town, including: Conservation & Open Space Coordinator Melissa (Missy) Berry; Finance Assistant and Payroll Coordinator, Christine Doane; COA Outreach Marketing Coordinator, Jennifer Flynn; Driver / Operator Alex Mackey, and Finance Director/Treasurer/Collector, Patricia Moore.
- Appointed Stephen B. Kavanagh as Fire Chief, after his service as Acting Fire Chief.
- Appointed the following inspectors as part of the new shared inspectional services program: Building Inspector, Brian Leathe; Inspector of Wires, Robert J. (BJ) Brown; Plumbing & Gas Inspector, Kevin Dash; and Assistant Inspectors Denis Curran and David Preen.
- Appointed two, new full-time Police Officers: Amanda L. Cecchini and Mia N. Cefalo.

## **Looking Ahead:**

We have continued to make great strides in our strategic planning efforts in 2018, completing long-range plans to address open space and recreation, affordable housing, and age friendly initiatives. Looking ahead to 2019, we are now committed to ensuring that the priorities and strategies identified through those efforts are followed up on and implemented. These larger efforts will occur within the context of continuing to face significant budget pressures. Even if the proposed operating override needed to fund our share of the FY 2020 Hamilton-Wenham Regional School District's budget is approved, trying to build a sustainable operating budget within our levy limit for FY 2021 and beyond will likely remain our greatest challenge, due in large part to the enduring fiscal impacts of the student enrollment shift. However, we will continue to prioritize efforts to mitigate property tax rate increases and provide relief whenever possible to those in greatest need, and to creatively approach how we work together to keep costs down in providing these services.

The Board of Selectman believes that we are very fortunate to be served by the dedicated employees working on the Town's behalf, as well as the outstanding volunteer boards and committees that we rely on – we greatly appreciate your continued commitment to serving the community. We also want to thank the residents for their continued trust and support as we lead the community forward, always aiming to reflect your interests in the work that we do every day on your behalf.

Board of Selectmen  
Catherine Harrison, Chair  
John Clemenzi, Vice Chair  
Jack Wilhelm, Clerk

Peter Lombardi, Town Administrator



# Town Clerk

It is the mission of the Town Clerk's Office to be a reliable provider of information and quality services to the community and its residents, to work cooperatively and in concert with all departments, boards, and committees, and to comply with all state and local statutes.

The office posts all public meetings in accordance with the Open Meeting Law. The office fulfills requests for general information about the Town, genealogical information, certified copies of vital records, and requests for any legal decisions made by the Town boards. The Town Clerk is responsible for all local, state, and federal elections, recording and certifying all official actions from Town Meetings, managing the annual census, maintaining the voter registration rolls, and recording the births, deaths, and marriages of our residents. The Town Clerk administers the oath of office to all elected, appointed, and hired officials for the Town.

The Wenham Town Clerk also processes Pleasant Pond beach passes, DPW receipts, marriage licenses, dog registrations, raffle permits, and business certificates throughout the year.

### Goals Achieved in 2018:

- The first Cutest Dog in Wenham contest was a hit and encouraged several dog owners to avoid the late fee.
- The purchase of the Poll Pad was a great help for voter check in during early voting and will be used for town meetings.
- We effectively ran three elections; April 12, 2018, September 4, 2018, and November 6, 2018.
- It was a pleasure to be a member of the 375<sup>th</sup> Anniversary Committee and plan and participate in the wonderful events throughout the year. My favorite was the Parade and Community Day on September 8, 2018.

### Priorities for 2019:

- As always, my goals are to maintain all records, procedures, and requirements as accurately as possible, run fair and impartial elections on all levels, work collaboratively with all Town departments, and to encourage even more resident involvement within our Town.
- Research better ways to regulate the air quality in our vaults.
- Assist Town Hall departments to gain the intellectual knowledge of our documents needed to get a handle on the retention process and better use of our storage space.
- Continue to further my education into the varied aspects of my position as I work towards the next level of certification, Master Municipal Clerk.

	Population	Registered Voters*	Births	Deaths	Marriages	Dog Licenses
2015	4,968	2,596	23	36	23	450
2016	5,078	2,838	30	37	17	628
2017	5,035	2,808	29	32	14	560
2018	4,924	2,832	32	24	13	556

\*\* 2018 Voter breakdown: Unenrolled -1703, Democrat – 559, Republican – 550, United Independent – 6, Libertarian – 6, Conservative – 2, Green Rainbow – 2, American Independent, Inter 3<sup>rd</sup> Party – 2

**Check your voting status at [www.registertovoteMA.com](http://www.registertovoteMA.com)**

The goal in the Town Clerk's Office is to provide the best customer service possible to all of our residents. We are often the first point of contact for many people and we always strive to provide the most current and up-to-date information possible with courtesy and respect. Teresa von Staats works in the office on a part time basis and is in charge of the office when I am not available. Judy Bubriski, Diana Lang, Bill Wilson, Barrie Levine, and Evelyn Simpson assist in the office under the auspices of the Senior Tax Work-Off Program.

Respectfully submitted,  
Dianne Kaplan Bucco  
Town Clerk

# Annual Town Meeting Minutes - April 1, 2017

## Introductory Remarks

The 5% quorum was met at 1:11pm and the Annual Town Meeting was called to order by the Moderator, Trudy Reid.

Both Representative Bradford Hill and Senator Brue Tarr came to our meeting to report on State level matters.

Moderator Reid thanked the Meeting for taking time out of a gorgeous Saturday to help with the Town's business. The Boy Scout and Cub Scout troop pack 28, the Bailey family, Gary & Marsha Cheeseman, Bill Wilson, Judy Bubriski and Don Gerolamo were thanked for their assistance with the deliveries of the annual report and warrants. The Girl Scout, Daisy and Brownie troops 82336 and 66329 were thanked for the presentation of the flags as was BJ Brown for leading the Pledge of Allegiance. The Wenham Village Improvement Society and Fresh Food Catering were thanked for the luncheon. The Moderator acknowledged the Ayers family for sponsoring the flowers in memory of Hilda Ayer and the Hamilton Wenham Garden Club for creating the arrangements. The Hamilton Wenham Regional School District was thanked for hosting the Meeting here at the Buker School and for the behind the scenes support. Moderator Reid also recognized the Town Administrator, Finance Director, Board of Selectmen, and all Town department staff for their assistance in preparing for the Annual Town Meeting.

Moderator Reid explained that Town Meeting is the legislative session for the Town of Wenham where we vote on the budget for the fiscal year 2019, capital purchases and several bylaws. We are governed by the rules of Town Meeting Time, a special set of parliamentary procedures developed by The Massachusetts Moderators Association.

The meeting was then asked for a moment of silence in honor of all those residents who passed away in 2017: Peter Panagoplos, John Cronan, Robert Welch, Jr, Job Emerson, Ranee Flynn, Robert Punch, Jr, John Suminsby, Mark White, Jr, Koula Frangos, Phyllis Parsons, Ruth Stevens, Marie Kenerson, Nancy Spofford, Ann Duffy, Claire Bullis, Marion Feeherry, Dorothy Maciejowski, Alice Elia, Michael Divone, Beatrice Pargoli, Gordon Sato, Arshag Ohanian, Margaret King, John McHugh, Ayres D'Souza, Thomas Anthony, Minot Frye, Marie Beckett, William Hidden, Paul Wilson, Theresa Jacques, June Wildes, Scott Perkins, Dorothy Saduikis, Alice Ohanian, and James Sullivan.

Moderator Reid publicly acknowledged and thanked David Geikie for his 37 years of service on the Planning Board for the Town of Wenham. Ann Geikie was also thanked for sharing her husband with the Town.

Gary Cheeseman updated the meeting on the 375<sup>th</sup> celebratory events that have occurred and those that are to come.

Those in attendance were Trudy Reid, Moderator, Dianne K. Bucco, Town Clerk, Lauren Goldberg, Town Counsel from KP Law, Board of Selectmen (Jack Wilhelm, Catherine Harrison, John Clemenzi), Peter Lombardi, Town Administrator, Finance and Advisory Committee (Alex Begin, Mike Therrien, Jim Purdy, David Politano, Carrie Jelsma), Leslie Davidson, Finance Director, Dr. Michael Harvey and Jeff Sands as the Administrative Leaders for the Regional School District and members of the School Committee (Josh Liebow, David Polito, Michelle Bailey, Jeanise Bertrand, Stacey Metternick). The final number of residents was 295 and 21 nonresidents.

## Warrant Articles

### Article 1: Budget Appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town's expenses of the twelve month period beginning July 1, 2018 and ending June 30, 2019 (Fiscal Year 2019) and to make appropriations for the same and to determine the source thereof.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** Wenham's annual operating budget for FY2019 is set forth in Article 1. All expenditures required to provide Town services are organized by categories. The Finance and Advisory Committee working with the Town Administrator, Finance Director, Board of Selectmen and department heads compiles the annual budget to present here at Town Meeting.

Alex Begin, chair of the Finance and Advisory Committee presented an overview of the budget and the Town's financial condition. Dr. Harvey presented the Regional School District's budget. Both explained that only a portion of the school's budget is included in the Town's operating budget in Article 1. The balance of the funds needed to fully cover Wenham's share of the Regional School District are in Article 3.

**Motion:** Alex Begin, on behalf of the Finance and Advisory Committee, moved that the Town vote to raise and appropriate the total sum of \$18,672,060 to defray the Town's expenses for FY 2019, all as set forth under the column entitled "Proposed Budget 07/01/18 – 06/30/19" appearing in the warrant under Article 1.

The budget was read line by line when a hold was placed on #315 Regional School Debt.

**Discussion:** Maureen Weihs, Kimball Avenue, questioned the line item "Winthrop Sprinkler & Infrastructure" in relation to the subject of the Debt in Article 4. Dr. Harvey explained that this amount is Wenham's share of the Bond Anticipation Note.

There was no further discussion.

**Action:** Article 1 passed unanimously.

## Article 2: Use of Free Cash to Balance the Budget and Level the Tax Rate

To see what sum of money the Town will vote to transfer from FY 2017 Free Cash to be used to balance the budget for the twelve month period beginning July 1, 2018 and ending June 30, 2019 (Fiscal Year 2019).

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks to use \$750,000 in available certified free cash as a revenue source to balance the budget as the Town has done in the past years.

**Motion:** Alex Begin, on behalf of the Finance and Advisory Committee, moved that the Town vote to transfer the sum of \$750,000 from FY 2017 Free Cash to balance the budget for the period July 1, 2018 to June 30, 2019.

**Discussion:** None

**Action:** Article 2 passed unanimously.

## Article 3: Hamilton Wenham Regional School District Operating Expense Override

To see if the Town will vote to raise and appropriate an additional sum of money for Wenham's annual assessment for the FY 2019 Hamilton Wenham Regional School District budget as adopted by the Hamilton Wenham Regional School Committee for the period July 1, 2018 to June 30, 2019; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters at an election of a Proposition 2 ½ override allowing the Town to raise the funds appropriated hereunder outside the limits established by Proposition 2 ½, MGL Chapter 59, Section 21C. Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen did not recommend favorable action (3-0-0) nor did the Finance & Advisory Committee (4-0-0).

**Purpose:** This article seeks to fully fund the balance of Wenham's share of the FY 2019 Regional School District budget. If this article passes at Town Meeting, it will also need to pass at the ballot on Thursday April 12, 2018 and the levy limit will be permanently increased by \$331, 294. If this article fails at Town Meeting, the School District by statute will have 30 days to reconsider, amend and resubmit a new budget upon which another Town Meeting will need to act.

**Motion:** Alex Begin, on behalf of the Finance and Advisory Committee, moved that the Town vote to raise and appropriate the additional sum of \$331,294 for Wenham's annual assessment for the FY 2019 Hamilton Wenham Regional School District budget; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters at an election of a Proposition 2 ½ override allowing the Town to raise the funds appropriated hereunder outside the limits established by Proposition 2 ½, MGL Chapter 59, Section 21C.

**Discussion:** Proponents of the override, Josh Liebow, Burnham Road and Chair of the School Committee, Tom Lancaster, Larch Row, Jeanise Bertrand, Perkins Street, and Alex Tsepetis, Morgan Street, spoke about the District's forward thinking in trying to reign in future special education costs by instituting new programs in our schools, and how the District's attention to the community with regard to the user fee issue, and the fear that without this money a good school system will fall behind and the community will feel repercussions. Questions from Angus West, Walnut Road, to the School Administration and Ruth Bossler, Monument Street, to the Town Administration were answered. Alex Begin, Cedar Street and Chair of the Finance and Advisory committee explained the committee's unfavorable recommendation on this article. He explained that the Finance and Advisory Committee is the steward of the tax payer's dollars and needs to combine the needs/requests of the schools with affordability for the residents. The committee understands that the District's expense to bring special education costs in house is a step in the right direction, however, they took exception to the inclusion of 1/3 of the school's ask for the purpose of user fee reductions. They believe the School Committee did not address this issue properly or give it enough deliberation prior to adding it to their budget very late in the season.

Jack Wilhelm, Morgan Street, made a motion to move the question. A vote was taken on this motion and passed with more than a 2/3 majority.

**Action:** Article 3 passed by a majority.

## Reconsideration of Article 1:

Alex Begin, made motion to reconsider Article 1 due to an error in reading the appropriation under line 310.

Vote to reconsider Article 1 passed unanimously.

Alex Begin, Chair of the Finance and Advisory Committee, moved to reduce the amount appropriated under Article 1, line 310 by the sum of \$331, 294 to \$9, 377, 565 to reflect the amount subject to the override under Article 3.

**Action:** Vote passed unanimously.

## Article 4: Debt Exclusion: Winthrop School Fire Suppression System

To see what action the Town will take in accordance with MGL Chapter 71, Section 16(d) with respect to a borrowing authorized by the Hamilton-Wenham Regional School District School Committee in the amount of \$850,000 for the purchase and installation of a fire suppression system at the Winthrop Elementary School, located at 325 Bay Rd, South Hamilton, MA 01982, including the payment of all incidental or related costs; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters at an election of a Proposition 2 ½ debt exclusion allowing the Town to raise the money needed to repay its share of the borrowing outside the limits established by



allowing the Town to raise the money needed to repay its share of the borrowing outside the limits established by Proposition 2 ½, MGL Chapter 59, Section 21C.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks to approve the issuance in debt that has been authorized by the Regional School Committee for the installation of a new fire suppression system at the Winthrop School and to exempt that borrowing from proposition 2 ½. As per the district agreement, Wenham will be responsible for approximately 1/3 of the total project costs. If this article passes at Town Meeting, it will also need to pass at the ballot on Thursday April 12, 2018.

**Motion:** **Carrie Jelsma**, on behalf of the Finance and Advisory Committee, moved that the Town vote in accordance with MGL Chapter 71, Section 16(d) to approve the vote of the Hamilton Wenham Regional School District School Committee to borrow the sum of \$850,000 for the purchase and installation of a fire suppression system at the Winthrop Elementary School, located at 325 Bay Rd, South Hamilton, MA 01982, including the payment of all incidental or related costs; provided, however, that the vote taken hereunder shall be expressly contingent upon approval by the voters at an election of a Proposition 2 ½ debt exclusion allowing the Town to raise the money needed to repay its share of the borrowing outside the limits established by Proposition 2 ½, MGL Chapter 59, Section 21C.

**Discussion:** None

**Action:** Article 4 passed by a 2/3rds vote.\*

\*See November 1, 2018 Affidavit of the Town Moderator Trudy Reid.

## **Article 5: Debt Exclusion: Hamilton Wenham Regional School District Safety, Accessibility, and Critical Infrastructure**

To see what action the Town will take in accordance with MGL Chapter 71, Section 16(d) with respect to a borrowing authorized by the Hamilton-Wenham Regional School District School Committee in the amount of \$2,600,000 for the purpose of paying costs of various FY19 “Safety, Accessibility and Critical Infrastructure” capital projects within the District as outlined in the District’s Five-Year Capital Plan dated February 13, 2018, including the payment of all incidental or related costs, provided, however, that the vote taken hereunder shall be expressly contingent approval by the voters at an election of a Proposition 2 ½ debt exclusion allowing the Town to raise the money needed to repay its share of the borrowing outside the limits established by Proposition 2 ½, MGL Chapter 59, Section 21C.

Or take any other action relative thereto.

**Recommendation:** None were given.

**Motion:** **Carrie Jelsma**, on behalf of the Finance and Advisory Committee, moved to pass over this article.

**Discussion:** Carrie Jelsma explained that this article was not passed by Hamilton therefore it is not necessary that Wenham consider it.

**Action:** Vote to pass over Article 5 passed by a majority.

## **Article 6: Use of Free Cash to Fund FY 2019 Capital Improvement Program**

To see what sum of money the Town will vote to transfer from FY 2017 Free Cash to fund the FY 2019 Capital Improvement Program for the following eligible items and amounts, including the acquisition, leasing, purchase and equipping of capital items and all incidental and related costs for all capital items and projects, and to authorize the Board of Selectmen to enter into a lease purchase agreement or other contracts for such purposes for up to or more than three years:

- |   |  |
|---|--|
| • Town Hall – Exterior Painting             | \$18,000                                     |
| • Fire – Portable Radios                    | \$30,000                                     |
| • Building & Grounds – Used Utility Vehicle | \$ 5,000                                     |
| • Highway – Portable Truck Lift             | \$45,000                                     |
| • Highway – Road Capital                    | \$45,000                                     |
| • Highway – Front End Loader                | \$40,000 (lease/purchase, year 1 of 5 years) |
| • Police – Administrative Vehicle           | \$17,500 (lease/purchase, year 1 of 3 years) |

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks \$200,500 in appropriations for this year’s portion of the Town’s five-year capital improvement program that identifies facility, equipment and infrastructure needs across all departments. While some ongoing capital obligations are included in the FY 2019 operating budget, this year’s program includes these additional priority items which are to be funded through free cash.

**Motion 6A:** **Mike Therrien**, on behalf of the Finance and Advisory Committee, moved that the Town vote to transfer \$200,500 from FY 2017 Free Cash to fund the FY 2019 Capital Improvement Program for the following eligible items and amounts, including the acquisition, purchase and equipping of capital items and all incidental and related costs for all capital items and projects:

- Town Hall – Exterior Painting \$18,000
- Fire – Portable Radios \$30,000
- Building & Grounds – Used Utility Vehicle \$ 5,000
- Highway – Portable Truck Lift \$45,000
- Highway – Road Capital \$45,000
- Highway – Front End Loader \$40,000 (lease/purchase, year 1 of 5 years)
- Police – Administrative Vehicle \$17,500 (lease/purchase, year 1 of 3 years)

**Discussion:** None

**Action:** Article 6A passed by a majority vote.

**Motion 6B:** Mike Therrien, on behalf of the Finance and Advisory Committee, moved that the Town vote to authorize the Board of Selectmen to enter into a lease purchase agreement or other contracts for terms of up to or more than three years for the Highway Front End Loader and Police Administrative Vehicle.

**Discussion:** None

**Action:** Article 6B passed unanimously.

## Article 7: Water Department Capital Expenditure

To see if the Town will vote to transfer a sum of money from the Water Surplus account to the Water Capital account for the purchase and equipping of a utility truck.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** The article seeks \$55,000 to be transferred from the Water Surplus Account to purchase a new one-ton utility truck which is one vehicle out of the two in the water department's fleet.

**Motion:** Mike Therrien, on behalf of the Finance and Advisory Committee, moved that the Town vote to transfer \$55,000 from the Water Surplus account to the Water Capital account for the purchase and equipping of a utility truck.

**Discussion:** None

**VOTE:** Article 7 passed unanimously.

## Article 8: Creation of Water Capital Reserve Account And Transfer from Water Operating Budget

To see if the Town will vote in accordance with MGL Chapter 41, Section 69B to establish a new Water Capital Reserve account to be subject to appropriation by Town Meeting for water system capital expenditures, and, in connection therewith, to transfer \$35,000 from the FY 2019 Water operating budget into this account.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article establishes a water capital reserve fund in to which \$25,000 from the FY 2019 water department capital line can be transferred. Future appropriations of this reserve fund will need Town Meeting approval.

**Motion:** Jim Purdy, on behalf of the Finance and Advisory Committee, moved to establish a new Water Capital Reserve account, in accordance with MGL Chapter 41, Section 69B, which fund shall be subject to appropriation by Town Meeting for water system capital expenditures, and, in connection therewith, to transfer \$35,000 from the FY 2019 Water operating budget into this account.

**Discussion:** Jeanise Bertrand, Perkins Street, questioned the difference between this account and all the other accounts. Peter Lombardi, Town Administrator, explained that this account would be used for water infrastructure work only and would require Town Meeting approval to be used.

**Action:** Article 8 passed unanimously.

## Article 9: Revolving Funds

To see if the Town will vote pursuant to the provisions of MGL Chapter 44, Section 53E½ to take the following action to amend the General Bylaws, Chapter XXVIII, Revolving Funds, to include the Iron Rail Revolving Fund established last year, create and provide funding for a Water Mitigation Revolving Fund, and establish fiscal year spending limits for all revolving funds:

- (a) Amend the General Bylaws, Chapter XXVIII, Revolving Funds, to insert at the end of Section 1 the following the following fund:

### Iron Rail Rental

Revenues collected through rental fees from tenants of the Iron Rail property for the purpose of paying for facility maintenance and capital investments; to be expended by the Iron Rail Commission.

- (b) Amend the General Bylaws, Chapter XXVIII, Revolving Funds, to insert at the end of Section 1 the following new fund:

### Water Mitigation

Revenues collected through permitting fees for the purpose of paying for water mitigation initiatives, including but not limited to offering rebates to residents for water saving devices and appliances; to be expended by the Board of Water Commissioners.

and further to transfer to such revolving fund the sum of \$20,900 from available funds in the Water Surplus account already collected for such purposes.

(c) Establish fiscal year limitations on expenditures for the revolving funds established by Section 1 of Chapter XXVIII of the General Bylaws, Revolving Funds, and as approved hereunder, with such limitations to remain applicable from fiscal year to fiscal year until such time as they are later amended:

H-W Grounds Maintenance: \$20,000  
Iron Rail Rental: \$25,000  
Water Mitigation: \$10,000

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This article seeks to incorporate the Iron Rail Revolving Fund approved at the Town Meeting 2017 into the Town's bylaws. These funds are only to be used for maintaining and making necessary capital repairs to the facility at 91 Grapevine Road. The article also seeks to establish a new Water Mitigation Revolving Fund into which \$20,900 of Water Surplus Funds already collected can be transferred. This article also sets restrictions on these funds as well as annual expenditure limitations on all revolving funds. This limitation can only be amended by a Town Meeting vote.

**Motion:** **Jim Purdy**, on behalf of the Finance and Advisory Committee, moved that the Town vote to:

(a) Amend the General Bylaws, Chapter XXVIII, Revolving Funds, to insert at the end of Section 1 the following fund: Iron Rail Rental

"Revenues collected through rental fees from tenants of the Iron Rail property for the purpose of paying for facility maintenance and capital investments; to be expended by the Iron Rail Commission."

(b) Amend the General Bylaws, Chapter XXVIII, Revolving Funds, to insert at the end of Section 1 the following new fund: Water Mitigation

"Revenues collected through permitting fees for the purpose of paying for water mitigation initiatives, including but not limited to offering rebates to residents for water saving devices and appliances; to be expended by the Board of Water Commissioners."

and further to transfer to such revolving fund the sum of \$20,900 from available funds in the Water Surplus account already collected for such purposes.

(c) Establish fiscal year limitations on expenditures for the revolving funds established by Section 1 of Chapter XXVIII of the General Bylaws, Revolving Funds, and as approved hereunder, with such limitations to remain applicable from fiscal year to fiscal year until such time as they are later amended:

H-W Grounds Maintenance: \$20,000  
Iron Rail Rental: \$25,000  
Water Mitigation: \$10,000

**Discussion:** None

**Action:** Article 9 passed unanimously.

## Article 10: Cemetery and Other Trust Funds

To see if the Town will vote to accept the Cemetery and other Trust Funds received in FY 2017, as printed in Part I of the Town Report and on file with the Town Clerk.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article proposes the acceptance of trust fund income to support specified services. In 2017, the total was \$40,354.74 with more details on pages A11-A12 of the Annual Report.

**Motion:** **David Molitano**, on behalf of the Finance and Advisory Committee, moved that the Town vote to accept the Cemetery and Other Trust Funds received in FY 2017 as printed in Part I of the Town Report and on file with the Town Clerk.

**Discussion:** None

**Action:** Article 10 passed unanimously.

## Article 11: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed \$7,500, from the Sale of Cemetery Lots - Receipts Reserved for Appropriation account, after July 1, 2018 and before June 30, 2019, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the three cemeteries in the Town of Wenham.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks to transfer \$7,500 from the sale of cemetery lots to the highway department for costs related to that department's maintenance of the cemeteries. If approved, a balance of \$8,957 will remain in that account.



**Motion:** David Molitano, on behalf of the Finance and Advisory Committee, moved that the Town vote to authorize the Treasurer to transfer \$7,500 from the Sale of Cemetery Lots - Receipts Reserved for Appropriation account for use during FY 2019 for Highway Department expenditures in connection with the care and operation of the three cemeteries in the Town of Wenham.

**Discussion:** None

**Action:** Article 11 passed unanimously.

## **Article 12: Road Work – Chapter 90 Funding**

To see if the Town will vote from available funds a sum of money for work on Town Roads, subject to conditions detailed by the Massachusetts Department of Transportation Highway Division, pursuant to MGL Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Department of Transportation Highway Division.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks the acceptance of Chapter 90 funds and authorizes the Town to undertake major road projects that qualify for such funding.

**Motion:** David Molitano, on behalf of the Finance and Advisory Committee, moved that the Town vote to accept such funds as are made available by the Commonwealth of Massachusetts under the so-called Chapter 90 program or any other federal or state grant program and transfer from available funds sums necessary for road work and other projects, subject to and in conformance with conditions detailed by the Massachusetts Department of Transportation Highway Division.

**Discussion:** None

**Action:** Article 12 passed unanimously.

## **Article 13: Rescission of Authorized, but Unissued Debt**

To see if the Town will vote to rescind the authorized, but unissued debt of the Town approved under Article 11 of the April 11, 2015 Annual Town Meeting in the amounts of \$23,000 for DPW Equipment and Finance and Police Department Server and \$14,738 for Software Upgrades and under Article 10 of the May 1, 2010 Annual Town Meeting in the amount of \$260,955 for an Energy Savings Performance Contract (ESCO), which borrowing authority is no longer required for the purposes originally approved.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (3-0-0).

**Purpose:** This article seeks to rescind \$298,693 in previously authorized debt for projects that have since been completed.

**Motion:** David Molitano, on behalf of the Finance and Advisory Committee, moved that the Town vote to rescind the authorized, but unissued debt of the Town approved under Article 11 of the April 11, 2015 Annual Town Meeting in the amounts of \$23,000 for DPW Equipment and Finance and Police Department Server and \$14,738 for Software Upgrades and under Article 10 of the May 1, 2010 Annual Town Meeting in the amount of \$260,955 for an Energy Savings Performance Contract (ESCO), which borrowing authority is no longer required for the purposes originally approved.

**Discussion:** None

**Action:** Article 13 passed unanimously.

## **Article 14: Authorize Borrowing: Iron Rail Capital Needs**

To see if the Town will vote to appropriate \$245,000, or any other sum, to pay costs of remodeling and improving the Iron Rail facility, including, but not limited to, replacing the roof, gutter, and fascia, repairing masonry, repaving the entrance road and paving the parking lot, and also including the payment of costs incidental or related thereto; that to meet this appropriation, the Treasurer, with the approval of the Selectmen, is authorized to borrow said amount under and pursuant to MGL Chapter 44, or any other enabling authority and to issue bonds or notes of the Town therefor; that the Board of Selectmen and any other appropriate Town officials are authorized to take any other action necessary or convenient to carry out this vote; that any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (3-0-0).

**Purpose:** This article seeks to authorize \$245,000 in borrowing for several major capital projects at the Iron Rail Facility that have been identified as priorities by the Iron Rail Commission. These projects include the installation of a new roof and some paving. Approval for this debt requires a 2/3 majority but will be paid from the Iron Rail Rental Revolving Fund and therefore will not have any impact on the tax rate.

**Motion:** Carrie Jelsma, on behalf of the Finance and Advisory Committee, moved that the Town vote to appropriate \$245,000 to pay costs of remodeling and improving the Iron Rail facility, including, but not limited to, replacing the

roof, gutter, and fascia, repairing masonry, repaving the entrance road and paving the parking lot, and also including the payment of costs incidental or related thereto; that to meet this appropriation, the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow said amount under and pursuant to MGL Chapter 44, or any other enabling authority and to issue bonds or notes of the Town therefor; that the Board of Selectmen and any other appropriate Town officials are authorized to take any other action necessary or convenient to carry out this vote; that any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

**Discussion:** Paul Gamber, Juniper Street, questioned whether these improvements include the parking lot by the soccer fields. Alex Begin responded that they do not. Jim Romano, Burnham Road and Chair of the Iron Rail Commission confirmed.

**Action:** Article 14 passed by a 2/3 vote.

## Article 15: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the FY 2019 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for FY 2019 and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: a sum of money for the acquisition, creation and preservation of open space; a sum of money for acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; a sum of money for the acquisition, preservation, rehabilitation, and restoration of historic resources and a sum of money for the acquisition, creation, preservation and support of community housing.

Or take any other action relative thereto.

1.) To see if the Town will vote to approve the following transfers of Community Preservation Act funds:

a.) The sum of \$117,000, for the purpose of reserving a minimum of 10% of the total FY 2019 estimated CPA revenue to be transferred as follows:

i) \$39,000 to the "FUND BALANCE RESERVED FOR HISTORIC RESOURCES"

ii) \$39,000 to the "FUND BALANCE RESERVED FOR OPEN SPACE & RECREATION"

iii) \$39,000 to the "FUND BALANCE RESERVED FOR COMMUNITY HOUSING"

b.) The sum of \$265,500 from FY 2019 estimated CPA revenue to FY 2019 BUDGETED RESERVES.

c.) The sum of \$7,500 from FY 2019 estimated CPA revenue to the CPA Administrative account.

2) The following sums to be appropriated from the indicated CPA source for the following purposes:

a.) The sum of \$2,500 from CPA FUND BALANCE to the Town of Wenham Cemetery Commission for the purpose of the Fairfield Cemetery Restoration Project, as described in detail in the application submitted to the Community Preservation Committee, including all incidental and related expenses.

b.) The sum of \$9,500 from CPA FUND BALANCE to the Town of Wenham Cemetery Commission for the Main Street Cemetery Gravestone Preservation Project as described in detail in the application submitted to the Community Preservation Committee, including all incidental and related expenses.

c.) The sum of \$46,009.87 from the CPA FUND BALANCE RESERVED FOR HISTORIC RESOURCES and the sum of \$87,240.13 from the CPA FUND BALANCE for a total sum of \$133,250 for the purpose of paying the debt service in FY 2019 on the \$2,151,421 supplemental borrowing under Massachusetts General Laws, Chapter 44 and 44B for the rehabilitation of the 163 year-old Wenham Town Hall Building located at 138 Main Street in accordance with the plans developed and administered by the Wenham Town Hall and Police Station Building Committee.

d.) The sum of \$89,455 from the CPA FUND BALANCE as a grant to the Wenham Museum for the preservation of the historic Clafin-Gerrish-Richards House located at 132 Main Street, Wenham, Massachusetts, and to authorize the Board of Selectmen to enter into a grant agreement with the Museum Board of Trustees upon such terms and conditions as the Board of Selectmen shall deem appropriate, and to authorize said Board to accept a preservation restriction in such house.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

Harriet Davis, chair of the Community Preservation Committee (CPC) introduced the Committee; Kennon Anderson, Denis Curran, Arthur Burt, Barbara Locke, Virginia Rogers, Tom Starr, Leo Maestranzi, Patrick Waddell and coordinator Jackie Bresnahan.

Ms. Davis explained that the Wenham CPC was enacted in 2005 and that the statute requires that the funds collected by the 3% surcharge on our taxes minus the first 100 thousand evaluation per parcel be allocated for the following purposes: open space and recreation, historic resources and community housing (affordable housing) plus modest administrative needs with at least 10% of projected annual revenues reserved for those three areas.

State matching funds that were 100% in the early years is now down to 15% because of the amount of communities who have now accepted the CPA.

Ms. Davis noted that zero funds have been spent on open space and affordable housing but have made sizeable grants for recreation mostly for the pool and various playgrounds and to the historic resource category for the renovation of the Town Hall.

The Wenham CPC believes it is important to reserve most of our funds for open space should a parcel become available and for affordable housing to help get Wenham over the 10% level to avoid future 40B developments. As in 2017, the CPC received 4 applications and recommend funding them all to a certain extent. Final votes were taken on January 25, 2018 and if all the following motions pass, the CPC will have spent 230 thousand dollars which is essentially the same as last year. This will leave the CPC with 2 million dollars for future applications.

**Motion 1(a):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Town vote to transfer from FY 2019 Community Preservation Fund estimated annual revenues the total sum of \$117,000, as follows: \$39,000 to the Historic Resources Reserve, \$39,000 to the Open Space and Recreation Reserve, and \$39,000 to the Community Housing Reserve.

**Motion 1(b):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Town vote to transfer the sum of \$265,500 from FY 2019 Community Preservation Fund estimated annual revenues to the FY 2019 Community Preservation Fund Budgeted Reserve.

**Motion 1(c):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Town vote to appropriate the sum of \$7,500 from FY 2019 Community Preservation Fund estimated annual revenues to the Community Preservation Committee for FY 2019 administrative costs.

**Discussion:** Edmond Bertrand, Perkins Street, questioned if the committee is not spending money on affordable housing, why spend it on anything. Harriet Davis replied that these are statutory transfers and that the CPC can only grant money to applications that have been received. Michelle Bailey, Remington Road, member of the Wenham Affordable Housing Trust Fund (WHAT) takes offense on the comment made that the Town is not doing enough to find affordable housing options. She stated that the WAHT has been working hard and even held public hearings for public input. She assured the Meeting that they are considering this and when possible, will apply for CPC funds. Ken Whittaker, Enon Road questioned whether the State is only matching 15% and if so, perhaps it is time to get out of the program. Harriet responded that this was not the time to discuss this.

**Action:** Article 15, motions 1(a), (b), (c) passed unanimously.

**Motion 2(a):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Community Preservation Committee moves that the Town vote to appropriate the sum of \$2,500 from Community Preservation Fund Balance to the Town of Wenham Cemetery Commission for the purpose of the Fairfield Cemetery Restoration Project, as described in detail in the application submitted to the Community Preservation Committee, including all incidental and related expenses.

**Discussion:** None

**Action:** Article 15 motion 2(a) passed unanimously.

**Motion 2(b):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Community Preservation Committee moves that the Town vote to appropriate the sum of \$9,500 from Community Preservation Fund Balance to the Town of Wenham Cemetery Commission for the Main Street Cemetery Gravestone Preservation Project as described in detail in the application submitted to the Community Preservation Committee, including all incidental and related expenses.

**Discussion:** None

**Action:** Article 15 motion 2(b) passed unanimously.

**Motion 2(c):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Community Preservation Committee moves that the Town vote to appropriate sum of \$46,009.87 from the Community Preservation Fund Balance Reserved for Historic Resources and the sum of \$87,240.13 from the Community Preservation Fund Balance for a total sum of \$133,250 for the purpose of paying FY 2019 debt service on the \$2,151,421 supplemental borrowing for the rehabilitation of the 164 year-old Wenham Town Hall Building located at 138 Main Street.

**Discussion:** None

**Action:** Article 15 motion 2(c) passed unanimously.

**Motion 2(d):** Harriet Davis, on behalf of the Community Preservation Committee, moved that the Town vote to appropriate the sum of \$89,455 from the Community Preservation Fund Balance as a grant to the Wenham Museum for the preservation of the historic Clafin-Gerrish-Richards House located at 132 Main Street, Wenham, Massachusetts, and to authorize the Board of Selectmen to enter into a grant agreement with the Museum Board of Trustees upon such terms and conditions as the Board of Selectmen shall deem appropriate, and to authorize said Board to accept a preservation restriction in such property.

**Discussion:** None

**Action:** Article 15 motion 2(d) passed unanimously.



## **Article 16: Special Legislation, Appropriation, and Authorize Borrowing: Longfellow Road and South Street Road Improvements and Betterment Assessment**

To see if the Town will vote to: authorize the Board of Selectmen to petition the General Court for special legislation allowing the Town to borrow for and make improvements to Longfellow Road and South Street, both private ways, and assess betterments therefor in a manner agreed to by the Town and the residents; and to authorize the General Court to make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court, and to authorize the Board of Selectmen to approve amendments which shall be within the scope of the general public objectives of the petition; to allocate projects costs of \$60,000 to the Town and the remainder to be assessed to the residents to be bettered by the projects; and, for such purposes, to appropriate \$302,450 for this project, with the sum of \$60,000 to be transferred from overlay reserves for the Town's portion of the costs of such improvements, and to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow the remainder and issue bonds and notes of the Town therefor pursuant to MGL Chapter 44, the special act authorized hereunder, or any other enabling authority, and to authorize that any premium received upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, and that while such bonds shall be general obligations of the Town, it is anticipated that the amounts needed to repay the principal and interest on the bond will be collected as betterments from those benefiting from the project.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This article seeks to improve Longfellow Road and South Street and to stabilize the unsafe roadway that lies on a very steep ravine. Although the Town is seeking \$304,450 in debt the Town only plans on contributing \$60,000 and the residents will pay the balance through betterments that will be assessed on their tax bills once the project is completed. This article necessitates debt issuance and therefore requires a 2/3 majority vote but will not impact the tax rate.

**Motion:** Catherine Harrison, on behalf of the Board of Selectmen, moved that the Town vote to approve Article 16 as set forth in the warrant to allow the Town to make permanent improvements to Longfellow Road and South Street, to transfer from overlay surplus the sum of \$60,000 for such purposes, and to assess betterments therefor in the manner agreed upon by the Board of Selectmen and the majority of the property owners on such roads, and, for such purposes, to petition the General Court for special legislation and take such other actions as may be necessary to effectuate the vote taken hereunder.

**Discussion:** Linda Medieros, Longfellow Road, described the roadway issues in more detail. The one car lane has a steep drop off and is very unsafe. She and her neighbors worked with the Board of Selectmen to collaborate and find a way to repair the road. Lawrence Oak, Longfellow Road, added that an improvement in any section of Town is an improvement for the whole Town, he asked for the Meeting's support.

**Action:** Article 16 passed by a 2/3 vote.

## **Article 17: Zoning Bylaw Adoption: Marijuana Establishment Ban**

To see if the Town will vote to amend the Wenham Zoning Bylaw by inserting a new Section 4.2.5 entitled, Marijuana Establishments that would provide as follows:

### **4.2.5 Marijuana Establishments**

Consistent with MGL Chapter 94G, Section 3(a)(2), all types of "marijuana establishments" as defined in MGL Chapter 94G, Section 1, to include marijuana cultivators, independent testing laboratory, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana-related businesses, shall be prohibited within the Town of Wenham.

Or take any action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-1-0). The Planning Board held public hearings on this proposed zoning bylaw on March 5 and March 29 and recommended favorable action (3-1)

**Purpose:** This article seeks to impose a ban on retail marijuana establishments in Wenham.

**Motion:** Ann Weeks, on behalf of the Planning Board, moved that the Town vote to amend the Wenham Zoning Bylaw by inserting a new Section 4.2.5, entitled "Marijuana Establishments", prohibiting all marijuana establishments in the Town, as set forth in Article 17 in the warrant, and to insert after the words "marijuana-related businesses", the words, "including medical marijuana treatment centers".

**Discussion:** Lauren Goldberg, Town Counsel, explained the next 4 articles. After the 2016 State Election that passed the use of recreational marijuana State-wide, municipalities now need to amend their bylaws to regulate it as they see fit. Because Wenham voted 53% against recreational marijuana, the legislation allows the Town to completely ban or regulate recreational marijuana by a simple Town Meeting Vote. This Town Meeting offers several options to regulate marijuana. Article 17, a zoning bylaw would ban all sales of marijuana in Town. It would not affect the other personal rights that are provided under the Act. Article 18 is a general bylaw ban. Article 19 is a restrictive zoning bylaw that allows one retail license to be issued within the Town. Article 20 is a local acceptance statute that would allow the Town to establish a tax on retail marijuana. Article 18-20 will only be acted upon if Article 17 fails.

**Francine Molay**, Friend Court, stated that living in Wenham is getting increasingly difficult and if this is a potential money maker, she opposes the ban. Similar comments were made by **Jeanise Bertrand**, Perkins Street, **Emilia Jahangir**, 5 Hilltop Drive, and **Ed Bertrand**, Perkins Street.

**Sam Nordberg**, 151 Main Street, proposed an amendment. He moved that the term “medical marijuana treatment centers” be omitted.

Vote on the amendment passed by a majority.

Banning cultivation in our agricultural community as stated in Article 19 was questioned by **Kirsten Alexander**, Larch Row. **MaryBeth Ting**, Burnham Road, asked about any costs that could be foreseen by not having a ban. **Peter Lombardi**, Town Administrator, stated that there are no anticipated expenses for the Town regarding retail sales. Residents who supported the ban; **Tom Tanous**, Eaton Road, **Ken Whittaker**, Enon Road, **Lisa Terranova**, Maple Street and **Dolores Reid**, Topsfield Road, felt as if the community had already voted no on the subject and that the tax revenue would not be worth it. Residents; **David Polito**, Topsfield Road, **Maureen Weihs**, Kimball Avenue, and **Mike Novak**, Meridian Road, felt that more data/information was needed before such a ban is imposed. **Jeff Tripp**, Pleasant Street and **Ed Bertrand**, Perkins Street, wanted to hear from the Police Chief on the matter. **Tom Perkins**, Chief of Police, has concerns about marijuana and is unsure how they will handle the increase in workload but he is confident that the force will do their best. **Natalie Blue**, Burley Street, asked that voters not vote out of fear and **Alex Begin**, Cedar Street, reminded the Meeting that Article 17 is not a financial issue but a policy decision. **Josh Liebow**, Burnham Road, made a motion to move the question.

Vote on moving the question was passed with a 2/3rds majority.

The amended motion was repeated: **Ann Weeks**, on behalf of the Planning Board, moved that the Town vote to amend the Wenham Zoning Bylaw by inserting a new Section 4.2.5, entitled “Marijuana Establishments”, prohibiting all marijuana establishments in the Town, as set forth in Article 17 in the warrant, and to insert after the words “marijuana-related businesses”, the words, “including medical marijuana treatment centers”.

**Action:** Article 17 passed by a 2/3 vote.

Since Article 17 was approved, Articles 18-20 are moot and will be skipped over.

## Article 18: Bylaw Adoption: Marijuana Establishment Ban

To see if the Town will vote to amend the Town’s General Bylaws by inserting a new section entitled, “Marijuana Establishments”, that would provide as follows, and further to authorize the Town Clerk to assign such General Bylaw an appropriate section number.

\_\_\_ Marijuana Establishments

Consistent with MGL Chapter 94G, Section 3(a)(2), all types of “marijuana establishments” as defined in MGL Chapter 94G, Section 1, to include marijuana cultivators, independent testing laboratory, marijuana product manufacturers, marijuana retailers or any other types of licensed marijuana-related businesses, shall be prohibited within the Town of Wenham.

Or take any other action relative thereto.

No Vote Taken

## Article 19: Zoning Bylaw Adoption: Retail Marijuana

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by to address recreational marijuana retailers, as follows:

Amend Section 4.0, Use Regulations, Subsection 4.1 by inserting under “Commercial”, a new use, “Marijuana Retailers”, to be allowed pursuant to a special permit issued by the Planning Board only in the Business District; and . Amend Section 10.0, Special Regulations, by inserting a new Subsection 10.3 “Recreational Marijuana Retailers”, as follows:

### Recreational Marijuana Retailers

#### 10.3.1 Purpose

To provide for the placement of Marijuana Retailers, in accordance with An Act To Ensure Safe Access to Marijuana, Chapter 55 of the Acts of 2017 and all regulations which have or may be issued by the Department of Public Health and/ or the Cannabis Control Commission, including, but not limited to 105 CMR 725.00 and 935 CMR 500.00 implementing this Act, in locations suitable for such uses, which will minimize adverse impacts Marijuana Retailers on adjacent properties, residential neighborhoods, schools, playgrounds, public beaches and other locations where minors congregate by regulating the siting, design, placement, security, and removal Marijuana Retailers.

#### 10.3.2 Definitions

Where not expressly defined in the Zoning Bylaws, terms used in this section shall be interpreted as defined in MGL Chapter 94I and MGL Chapter 94G and any regulations issued by the Cannabis Control Commission implementing these laws, and otherwise by their plain language.

Independent Testing Laboratory means a laboratory that is licensed by the Cannabis Control Commission pursuant to 935 CMR 500.000 with respect to the regulation of the Adult Use of Marijuana that is: (i) accredited to the most current International Organization for Standardization 17025 by a third-party accrediting body that is a signatory to the International Laboratory Accreditation Accrediting Cooperation mutual recognition arrangement or that is otherwise approved by the commission; (ii) independent financially from any medical marijuana treatment center or any licensee or

marijuana establishment for which it conducts a test; and (iii) qualified to test marijuana in compliance with 935 CMR 500.160 and MGL Chapter 94C, Section 34.

Marijuana Cultivator means an entity licensed by the Cannabis Control Commission pursuant to 935 CMR 500.000 with respect to the regulation of the Adult Use of Marijuana to cultivate, process and package marijuana, to deliver marijuana to Marijuana Establishments and to transfer marijuana to other Marijuana Establishments, but not to consumers.

Marijuana Delivery-Only Retailer means an entity licensed by the Cannabis Control Commission pursuant to 935 CMR 500.000 with respect to the regulation of the Adult Use of Marijuana that does not provide a retail location accessible to the public, but is authorized to deliver directly from a marijuana cultivator facility, craft marijuana cultivator cooperative facility, marijuana product manufacturer facility, or micro-business.

Marijuana Product Manufacturer means an entity licensed by the Cannabis Control Commission pursuant to 935 CMR 500.000 with respect to the regulation of the Adult Use of Marijuana to obtain, manufacture, process and package marijuana and marijuana products, to deliver marijuana and marijuana products to Marijuana Establishments and to transfer marijuana and marijuana products to other Marijuana Establishments, but not to consumers.

Marijuana Retailer means an entity licensed by the Cannabis Control Commission pursuant to 935 CMR 500.000 with respect to the regulation of the Adult Use of Marijuana to purchase and deliver marijuana and marijuana products from Marijuana Establishments and to deliver, sell or otherwise transfer marijuana and marijuana products to Marijuana Establishments and to consumers as defined in G.L. c. 94G and any regulations promulgated thereunder.

Medical Marijuana Treatment Center means an entity licensed by the Department of Public Health or the Cannabis Control Commission under a medical use marijuana license that acquires, cultivates, possesses, processes, transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials for the benefit of registered qualifying patients or their personal caregivers in the treatment of debilitating medical conditions or the symptoms thereof.

### **10.3.3 Location and Dimensional Controls**

1. Marijuana Retailers as defined herein may be permitted in the Business District only per Section 4.1, the Table of Use Regulations, pursuant to a Special Permit and Site Plan Approval.

2. A marijuana cultivator, independent testing laboratory, marijuana product manufacturer, or any other type of licensed marijuana-related business, as set forth in G.L. c.94G, but not a recreational Marijuana Retailer, are prohibited within the Town of Wenham per the Table of Use Regulations, Section 4.1.

Marijuana Retailers may not be located within 500 feet of the following pre-existing uses:

Public or private school providing education in kindergarten or grades 1 through 12;

State-licensed Child Care Facility;

Library, playground, public park, public beach, youth center; or similar facility in which minors commonly congregate.

The distance under this section shall be measured in a straight line from the nearest point of the property line of the protected uses identified above to the nearest point of the property line of the proposed Marijuana Retailer.

4. Marijuana Retailers shall be located only in a permanent building and not within any mobile facility. All sales shall be conducted within the building pursuant to applicable state regulations.

5. Unless explicitly stated otherwise, Marijuana Retailers shall conform to the dimensional requirements applicable to non-residential uses within the underlying zoning district.

All Marijuana Retailers shall conform to the signage requirements of Section 7 of the Zoning Bylaw. The Planning Board may impose additional restrictions on signage, as appropriate, to mitigate any aesthetic impacts.

### **10.3.4 Number of Licenses**

Only one (1) Marijuana Retailers will be allowed to operate in the Town of Wenham at one time.

### **10.3.5 Special Permit**

1. Procedure: The Planning Board shall be the Special Permit Granting Authority (SPGA) and shall conduct Site Plan Review for an applicant for a Marijuana Retailer.

Application: In addition to the materials submission requirements of [SP] and [SPR], the applicant shall also include:

A detailed floor plan of the premises of the proposed Marijuana Retailers that identifies the square footage available and describes the functional areas of the facility;

detailed site plans that include the following information:

Compliance with the requirements for parking and loading spaces, for lot size, frontage, yards and heights and coverage of buildings, signage and all other provisions of this Bylaw;

Convenience and safety of vehicular and pedestrian movement on the site to provide secure and safe access and egress for clients and employees arriving to and from the site;

Convenience and safety of vehicular and pedestrian movement off the site, if vehicular and pedestrian traffic off-site can reasonably be expected to be substantially affected by on-site changes;

Adequacy as to the arrangement and the number of parking and loading spaces in relation to the proposed use of the premises, including designated parking for delivery vehicle(s), as applicable;

Site design such that it provides convenient, secure and safe access and egress for clients and employees arriving to and from the site.

Design and appearance of proposed buildings, structures, freestanding signs, screening and landscaping; and

Adequacy of water supply, surface and subsurface drainage and light.

Adequacy of water supply, surface and subsurface drainage and light.  
a description of the security measures, including employee security policies;  
a copy of the emergency procedures;  
a copy of proposed waste disposal procedures; and  
a copy of all licensing materials issued by the Cannabis Control Commission or Department of Public Health, and any materials submitted to these entities by the applicant for purposes of seeking licensing to confirm that all information provided to the Planning Board is consistent with information provided to the Cannabis Control Commission and/or Department of Public Health, as applicable.

b. The SPGA shall refer copies of the application to all Town departments and boards/commissions, including but not limited to the Building Department, Fire Department, Police Department, Board of Health, and the Conservation Commission. These boards/departments shall review the application and shall submit their written recommendations. Failure to make recommendations within 35 days of referral of the application shall be deemed lack of opposition.  
Special Permit Conditions on Marijuana Retailers: The SPGA shall impose conditions reasonably appropriate to improve site design, traffic flow, public safety, protect water quality, air quality, and significant environmental resources, preserve the character of the surrounding area and otherwise serve the purpose of this section. In addition to any specific conditions applicable to the applicant's Marijuana Retailer Establishment, the SPGA may include the following conditions in any special permit granted under this Bylaw:

The use shall not generate outside odors from the sale of marijuana and marijuana products.

A Security Plan shall be required for all Marijuana Retailers, which shall be subject to approval by the Fire and Police Chiefs and submitted to the Planning Board.

The permit holder shall provide to the Zoning Enforcement Officer and Chief of the Police Department, the name, telephone number and electronic mail address of a contact person in the event that such person needs to be contacted after regular business hours to address an urgent issue. Such contact information shall be kept updated by the permit holder.

Marijuana Retailers may not operate, and the special permit will not be valid, until the applicant has obtained all licenses and permits issued by the Commonwealth of Massachusetts and any of its agencies for the facility.

Marijuana Retailers may not operate, and the special permit will not be valid, until the applicant has entered into a Host Community Agreement with the Town relative to any facility permitted under this Bylaw.

A special permit granted under this Section shall have a term limited to the duration of the applicant's ownership and use of the premises as a Marijuana Retailer. A special permit may be transferred only with the approval of the Planning Board in the form of an amendment to the special permit.

The special permit shall lapse upon the expiration or termination of the applicant's license by the Cannabis Control Commission.

The permit holder shall notify the Zoning Enforcement Officer and SPGA in writing within 48 hours of the cessation of operation of the Marijuana Retailer's expiration or termination of the permit holder's license with the Cannabis Control Commission

#### **10.3.6 Prohibition Against On-Site Consumption**

No marijuana shall be smoked, eaten, or otherwise consumed or ingested in public or on the premises of a Marijuana Retailer absent a positive vote by ballot question presented to the voters of the city or town at a biennial state election pursuant to MGL Chapter 94G, Section 3(b).

#### **10.3.7 Prohibition Against Nuisances**

No use shall be allowed which creates a nuisance to abutters or to the surrounding area, or which creates any hazard, including but not limited to, fire, explosion, fumes, gas, smoke, odors, obnoxious dust, vapors, offensive sound or vibration, flashes, glare, objectionable effluent or electrical interference, which may impair the normal use and peaceful enjoyment of any property, structure or dwelling in the area.

#### **10.3.8 Severability**

The provisions of this Bylaw are severable. If any provision, paragraph, sentence, or clause of this Bylaw or the application thereof to any person, establishment, or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of this Bylaw.

Or take any other action relative thereto.

No Vote Taken

### **Article 20: Local Acceptance: Marijuana Retailer Local Sales Tax**

To see if the Town will vote to accept the provisions of MGL Chapter 64N, Section 3 to impose a local sales tax upon the sale or transfer of marijuana or marijuana products by a marijuana retailer operating within the Town to anyone other than a marijuana establishment at a rate of three percent (3%) of the total sales price received by the marijuana retailer as consideration for the sale of marijuana or marijuana products.

Or take any other action relative thereto.

No Vote Taken

### **Challenge to the Quorum**

**Edmond Bertrand**, Perkins Street, challenged the quorum at 4:40pm. The counters came out and notified the Moderator that indeed the Meeting was short 18 residents. Although this did not affect past vote results, the Meeting cannot



continue without the 5% quorum.

Moderator Reid requested a 20-minute recess for residents to call for reinforcements.

At 5:20, after several counts, it was clear that a quorum would not be had. **Jack Wilhelm**, on behalf of the Board of Selectmen, made a motion to adjourn until Saturday April 28, 2018 at 1pm at The Buker School.

**Michelle Bailey**, Remington Road, suggested that weeknight meetings will garner more attention than another Saturday afternoon meeting.

Moderator Reid took a non-binding vote to see if weeknights were preferable to weekends. There was a majority who preferred weeknight.

**Jack Wilhelm**, on behalf of the Board of Selectmen, moved to adjourn the meeting until Monday April 23, 2018 at 7pm at The Buker School. Seconded and all in favor.

## **Annual Town Meeting Part 2: Monday April 23, 2018 at 7pm**

Moderator Trudy Reid opened the meeting at 7:38 and at 7:39pm a quorum was confirmed. The Meeting recited the Pledge of Allegiance and after quick introductions, the Meeting picked up on Article 21.

### **Article 21: Bylaw Adoption: Short term Guest Rentals in Homes Bylaw**

To see if the Town will amend the General Bylaws by inserting a new Chapter XXX: Short term Guest Rentals in Homes, as follows,

#### **Chapter XXX: Short term Guest Rentals in Homes**

##### **SECTION 1**

###### **Purpose**

The rental of rooms in residential premises to short term guests, not otherwise expressly licensed for such purpose by the Town of Wenham or other proper authority, shall be allowed only in properties whose owners have obtained an annual license in accordance with the requirements of this by-law from the Board of Selectmen. The licensing process is designed to protect the health and welfare of the short term guests, to ensure an orderly and transparent process for operating small-scale room rental services, and to protect the tranquility of residential neighborhoods.

##### **SECTION 2**

###### **Applicability**

The rental of rooms in residential premises to short term guests is allowed in owner-occupied residential premises pursuant to being licensed in accordance with this by-law and consistent with the Town's Zoning By-law. Short term guests are those who are staying in a dwelling unit for less than six (6) consecutive nights. The Board may allow up to a maximum of four (4) short term guests at a time, provided suitable accommodations exist as determined by the Board in accordance with this by-law, and further provided that such maximum number shall be reduced by one for each non-short term guest or boarder residing in the same residential premises.

##### **SECTION 3**

###### **Process**

Every owner of residential premises who offers rooms for rent to short term guests must first obtain a license to do so from the Board of Selectmen. Licenses are valid for a calendar year and must be renewed annually. Application for a license can be made at any time but the license shall expire December 31 of the subject year. A completed application will be reviewed and a decision rendered at a public meeting of the Board of Selectmen.

##### **SECTION 4**

###### **Applications**

Application shall be made on a form approved by the Board of Selectmen and shall contain sufficient information to determine the exact nature of the proposed short term rental operation, including location, number of rooms to be rented and whether food will be served to the guests.

Completed applications shall contain the following:

1. Affidavit confirming Board of Health compliance regarding:

Food Safe certification if serving meals

Compliance with the State Sanitary Code.

2. Affidavit confirming Fire Department compliance regarding:

Fire and CO alarms per code

Fire escape routes marked for each room

3. Affidavit confirming a valid Certificate of Occupancy

4. Provision of a local authorized agent who can act on behalf of the owner in the absence of the owner in the case of any problems, violations or emergencies should they arise while the owner is not present.

5. Signed agreement to maintain a guest registry showing the name of each guest and the night(s) of their stay.

The registry shall be made available for review at any time at the request of the Enforcement Agent.

Application Fee: The Board of Selectmen shall annually set a fee for applying for a Short term Guest Rental Home License. The fee must be paid at time of application.

The Board of Selectmen may grant licenses to those persons submitting applications in compliance with the requirements of this by-law. A license issued under this by-law shall not be deemed to supersede the application of any

other lawful requirements applicable to the use authorized therein, including the necessity of obtaining other licenses or permits.

Owners are encouraged to adhere to guidelines for the short term rental of rooms that the Selectmen shall promulgate from time to time.

## SECTION 5

### **Complaints and Enforcement**

The Board of Selectmen may designate such Town officials as they deem appropriate to carry out the enforcement duties under this by-law.

If the Enforcement Agent as designated by the Board concludes that there has been a violation of this by-law or of the conditions of any license issued hereunder, shall send to the license holder, by registered mail to the address stated on the initial Application, a notice ordering cessation of the improper activities,

If a license holder persists in such violation, the Enforcement Agent may seek enforcement of this by-law through the mechanisms set forth in Chapter XIX and Chapter XXIX of the General By-laws; and the penalty for violations of this by-law shall be a fine of \$300 for each day an offense occurs.

4. In the event that license holder persists in such violations, the Board may notify the license holder by mail as above, of a hearing to be held not less than four (4) days thereafter to show cause why said license should not be revoked, and following said hearing, may in its discretion, modify, revoke or amend the license.

5. Upon petition of the property owner and/or license holder, abutters, or upon its own initiative, the Board of Selectmen may hold a hearing to determine whether or not the terms of this by-law, any other applicable state, federal or local law, or the license itself, are being complied with, and/or whether or not activities conducted pursuant to a license issued under this by-law constitute a nuisance or adversely impact the public health, safety or welfare.

6. The Board of Selectmen may, after hearing, mandate licensure, modify, revoke or suspend a license issued hereunder.

7. In addition, should the Board of Selectmen, after hearing, determine that a violation has occurred, it may direct the Enforcement Agent to seek enforcement of this by-law as set forth in paragraph 3, above.

## SECTION 6

### **Validity**

The invalidity of any section or provision of this by-law shall not invalidate any other section or provision thereof.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0).

**Purpose:** This article seeks to establish a standardized annual licensing process for residents who rent out rooms in their homes on a short term basis. The bylaw would ensure that these property owners comply with all relevant fire, health and other pertinent safety codes. As written, this bylaw would also limit the number of guests permitted in any such residence to a maximum of four.

**Motion:** **Jack Wilhelm**, on behalf of the Board of Selectmen, moved that the Town vote to amend the Town's General Bylaw by inserting a new Chapter XXX: Short term Guest Rentals in Homes, to establish an annual licensing process for short term guest rentals in homes designed to protect the health and welfare of the guests, to ensure an orderly and transparent process for operating these small-scale room rental services, to protect the tranquility of residential neighborhoods, and to ensure proper enforcement of said bylaw, as set forth in Article 21 in the warrant.

**Discussion:** Residents **Kirsten Alexander**, Larch Row, **Lauren Swartz**, Conrad Circle, and **Kristin Crockett**, Birch Road, expressed concerns about limiting resident's ability to make some money, the limit on guests, and for not opening this potential up to the community. **Kathryn Gallagher**, Larch Row said she has had no issues with guests as she has used AirBnB and VRBO. She would also like the Town to wait until the State finalizes their short term rental regulations before making our own. **Susan Burnett-Halling**, Juniper Street. made a motion to table this article and this passed with a 2/3 majority vote.

**Action:** No vote was taken on Article 21.

## **Article 22: Zoning Bylaw Amendment: Accessory Apartments**

To see if the Town will vote to amend the Zoning Bylaw Section 4.3, Accessory Uses, by: deleting the strikethrough text and inserting the bold italic text and further by inverting the text of Sections 4.3.2.1. and Section 4.3.2.2., all as set forth below:

### **4.3 Accessory Uses**

#### **4.3.1 General**

An accessory use shall be permitted only where on the same lot with, and customarily incidental to, any of the uses permitted in the district. Specific accessory uses are regulated as set forth in the Table of Use Regulations. The term accessory use shall include but not be limited to the specific examples addressed below.

#### **4.3.2 Accessory Apartment**

##### **4.3.2.1 Special Permit Required**

The Zoning Board of Appeals, by special permit, may authorize one accessory apartment within or as an attached portion of a single family dwelling unit or within an accessory building subject to the following:

- 1) One of the units shall be occupied by the resident owner of the premises.
- 2) The accessory apartment shall not exceed thirty-five percent (35%) of the floor area of the principal structure or one

thousand (1000) square feet, whichever is less, and two (2) bedrooms. 4.3.2.2 General Requirements

The following general requirements apply to all accessory apartments including affordable accessory apartments.

- 1) The accessory apartment shall be a complete separate housekeeping unit that functions as a unit separate from the principal unit.
  - 2) The lot shall contain at least twenty thousand (20,000) square feet (exclusive of wetlands and floodplains) unless the accessory apartment is in an accessory building, in which case the lot shall contain at least forty thousand (40,000) square feet (exclusive of wetlands and floodplains).
  - 3) Off-street parking for a minimum of three (3) vehicles shall be provided in the driveway or an accessory garage.
  - 4) To the extent feasible, the appearance of a single-family building shall be preserved.
  - 5) Only one accessory apartment may be created on a lot.
  - 6) Adequate provision shall be made for the disposal of sewage, waste, and drainage generated by the occupancy of the accessory apartment in accordance with the requirements of the Board of Health.
  - 7) Adequate provision shall be made for ingress and egress to and from the accessory apartment.
- Adequate landscaping shall be provided around the lot or the building(s) in order to preserve the single family residential character of the Neighborhood.

#### **4.3.3 Affordable Accessory Apartment**

Where the applicant demonstrates to the satisfaction of the Board of Appeals that the apartment will be made available to low and moderate income households in accordance with the regulations concerning G.L. c. 40B and 760 CMR 45.00, as they may be amended from time to time, the Zoning Board of Appeals, by special permit, may authorize an accessory apartment that does not exceed fifty percent (50%) of the floor area of the principal structure, fifteen hundred (1500) square feet and three (3) bedrooms subject to the following subsections as well as to the general requirements set forth in Section 4.3.2.2. The applicant shall subject the property to restrictions necessary to ensure that the Affordable Units will remain affordable. The form and substance of the restrictions and the tenant selection process shall be subject to approval by the Zoning Board of Appeals.

##### **4.3.3.1 Special Permit Procedures**

The procedures and standards for the submission and approval of a special permit application as set forth in Section 13.4 **shall be** complied with except that:

- 1) The applicant shall submit a notarized letter stating that the owner of the premises will occupy one of the dwelling units at all times, except for bona fide temporary absences. This shall be a condition of any special permit;
- 2) The application shall include a floor plan of 1/4 inch to a foot showing proposed changes to the building and a site plan showing the location of the building(s) and the parking spaces.

##### **4.3.4 Decision**

The special permit shall not be made personal to the applicant and shall instead run with the land.

Unless the permit expressly provides otherwise, all ***All special permits pursuant to section 4.3.2 and 4.3.3*** shall lapse at the expiration of one year from their granting. Unless otherwise expressly provided in the permit, ***The special permit granting authority shall condition each special permit to terminate on the yearly anniversary date of the grant of the special permit and the special permit*** Special Permits for Accessory Apartments will automatically be renewed on an annual basis unless written objection is filed with the Town Clerk prior to any anniversary date. In the event of written objection, a public hearing shall be held prior to deciding whether the Special Permit will be renewed.

***Such Special Permit shall automatically terminate upon the sale, transfer or other change in ownership of the property of which such accessory apartment forms a part unless the property is being purchased with the intent to continue the use. In such case, the new owner shall make an application to transfer the Special Permit or for the issuance of a new Special Permit, which must be submitted to the Planning Board Zoning Board of Appeals 60 days of the sale or transfer of the property.***

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0). The Planning Board held public hearings on this proposed zoning bylaw on March 5 and March 29 and recommended favorable action (4-0).

**Purpose:** This article makes minor changes to an existing zoning bylaw. It clarifies that approvals of all affordable accessory apartments run with the land and not the applicant. These affordable accessory apartments must be approved by the zoning board of appeals. Special permits will still be subject to the same annual renewal process. When the properties with permitted accessory apartments change hands, the new owners can apply to the zoning board of appeals to transfer the existing permit as long as they intend to continue the same use.

**Motion:** Ann Weeks, on behalf of the Planning Board, moved that the Town vote to amend the Zoning Bylaw Section 4.3, Accessory Uses, by: deleting the strikethrough text and inserting the bold italic text and further by inverting the text of Sections 4.3.2.1. and Section 4.3.2.2., as set forth in Article 22 in the warrant.

**Discussion:** None

**Action:** Article 22 passed unanimously.

Ann Weeks moved to amend the main motion by striking the words “Planning Board” in the 2<sup>nd</sup> paragraph of Section 4.3.4 Decision and replacing them with “Zoning Board of Appeals”.

**Discussion:** Ann Weeks explained that this closes any confusion on accessory apartments. There was no more discussion.

**Action:** The amendment to Article 22 passed unanimously.

## Article 23: Zoning Bylaw Amendment: Common Driveways

To see if the Town will vote to amend the Zoning Bylaw by inserting a new paragraph (6) in Section 5.2.6.5, Common Driveways, striking the word “this” and inserting in 5.2.6.5 a reference to Section 5.2.6, Residential Driveways, by deleting the strikethrough text and inserting the bold italic text, all as set forth below:

### 5.2.6.5 Common Driveways

Common driveways serving not more than three (3) lots may be allowed by special permit by the Planning Board. A common driveway must satisfy all of the conditions in **this Section 5.2.6** Residential Driveways as well as all of the following conditions:

- 1) The centerline intersection with the street centerline shall not be less than 45 degrees;
- 2) A minimum cleared width of 12 feet shall be maintained over its entire length;
- 3) A roadway surface of a minimum of pavement or at least 4 inches of graded gravel, placed over a properly prepared base, graded and compacted to drain from the crown shall be installed;
- 4) The driveway shall be located entirely within the boundaries of the lots being served by the driveway;
- 5) Proposed documents shall be submitted to the Planning Board demonstrating that, through easements, restrictive covenants, or other appropriate legal devices, the maintenance, repair, snow removal, and liability for the common driveway shall remain perpetually the responsibility of the private parties, or their successors-in-interest;
- 6) ***Each lot served by the common driveway shall have adequate frontage as required by the Zoning Bylaw Dimensional Requirements (Section 5.1).***

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0). The Planning Board held public hearings on this proposed zoning bylaw on March 5 and March 29 and recommended favorable action (4-0).

**Purpose:** This article seeks to amend an existing zoning bylaw to clarify that common driveways may be used to access up to three lots but each lot needs to meet the requisite dimensional requirements. This change makes it clear that the common driveway cannot be counted in making frontage calculations for accessing backland that would otherwise be unbuildable.

**Motion:** Ann Weeks, on behalf of the Planning Board, moved that the Town vote to amend the Zoning Bylaw by inserting a new paragraph (6) in Section 5.2.6.5, Common Driveways, striking the word “this” and inserting in Section 5.2.6.5 a reference to Section 5.2.6, Residential Driveways, by deleting the strikethrough text and inserting the bold italic text, as set forth in Article 23 in the warrant.

**Discussion:** Michelle Bailey, Remington Road, questioned what is changing. Ann Weeks explained that there are no changes to the bylaw but is just making it more understandable.

**Action:** Article 23 passed by a 2/3 vote.

## Article 24: Zoning Bylaw Amendment: Personal Wireless Service Facilities

To see if the Town will vote to amend the Zoning Bylaw to insert in Section 12.4.3.3. a missing reference to Section 12.4.5.6, with text to be inserted shown in bold italics, as set forth below:

### 12.4 Personal Wireless Service Facility

12.4.3.3 A PWSF that exceeds the height restrictions of this Section may be permitted by special permit in accordance with Section ***12.4.5.6***, below.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0). The Planning Board held public hearings on this proposed zoning bylaw on March 5 and March 29 and recommended favorable action (4-0).

**Purpose:** This article corrects a reference that had inadvertently been omitted when this zoning bylaw regulating cell towers was first approved in 2000. It is intended to avoid any potential confusion if any such application were to be submitted to the Planning Board.

**Motion:** Ann Weeks, on behalf of the Planning Board, moved that the Town vote to amend the Zoning Bylaw to insert in Section 12.4.3.3. a missing reference to Section 12.4.5.6, with text to be inserted shown in bold italics, as set forth in Article 24 in the warrant.

**Discussion:** None

**Action:** Article 24 passed unanimously.

## Article 25: Local Acceptance: Municipal Veterans Assistance Fund

To see if the Town will vote to accept the provisions of MGL Chapter 60, Section 3F to establish a municipal veterans assistance fund, whereby the Town may designate a place on its municipal property tax bills, motor vehicle excise bills, or mail with such bills a separate form for taxpayers to voluntarily check off, donate and pledge an amount of money for support of veterans and veterans services as authorized by the law.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This local acceptance would establish a new Veterans Assistance Account that would be funded by donations from residents. State Aid has very stringent eligibility standards so very few Wenham veterans are able to take advantage of those programs. Our local Veterans Committee, working with our District Veteran’s Service Officer, would oversee the distribution of these funds to Wenham veterans who apply for assistance with food, transportation and heating bills.

**Motion:** John Clemenzi, on behalf of the Board of Selectmen, moved that the Town accept the provisions of MGL Chapter 60, Section 3F to establish a municipal veterans assistance fund, whereby the Town may designate a place on its municipal property tax bills, motor vehicle excise bills, or mail with such bills a separate form for taxpayers to voluntarily check off, donate and pledge an amount of money for support of veterans and veterans services as authorized by the law.

**Discussion:** None

**Action:** Article 25 passed by a majority.

## **Article 26: Local Acceptance: Modification to Senior Circuit Breaker Tax Exemption Program**

To see if the Town will vote in accordance with MGL Chapter 59, Section 5, Clause Forty-First C½, which statute provides the Town with greater flexibility to customize the so-called “senior circuit breaker program”, a property tax exemption for income eligible seniors, by reducing the eligible age of seniors from 70 to 65 years, and by increasing the amount of the exemption from 5% to 10%; provided, however, that such statute must be accepted by the Town at the 2019 Annual Town Election in the form of the following question, “Shall G.L. c.59, §5, Clause Forty First C½, granting real estate property tax reductions to qualifying senior citizens, be accepted?”.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This article seeks to align the income eligibility standards for our senior circuit breaker tax programs with those of the State. It is expected that these changes will significantly increase the number of elderly residents who will be able to apply this exemption to their local property taxes. The proposed changes to this local option statute seek to reduce the eligibility age from 70 to 65 and to set the exemption amount at 10% of the average property tax bill. If this article is approved at Town Meeting, it will require a ballot vote in 2019 so it will not go into effect until fiscal year 2020.

**Motion:** Jack Wilhelm, on behalf of the Board of Selectmen, moved that the Town vote in accordance with MGL Chapter 59, Section 5, Clause Forty-First C½, to reduce the eligible age of seniors from 70 to 65 years, and to increase the amount of the exemption from 5% to 10%; provided, however, that such statute must be accepted by the Town at the 2019 Annual Town Election.

**Discussion:** None

**Action:** Article 26 passed by a majority.

## **Article 27: Modification to Elderly Property Tax Deferral Program Interest Rate Tax**

To see if the Town will vote to reduce the rate of interest that accrues on property taxes deferred by eligible seniors under MGL Chapter 59, Section 5, Clause Forty-First A from 8% to 4%, with such reduced rate to apply to taxes assessed for any fiscal year beginning on or after July 1, 2018.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (5-0-0).

**Purpose:** This article seeks to decrease the interest rate that the Town charges to seniors who enter into our property tax deferral program from 8% to 4%.

**Motion:** Jack Wilhelm, on behalf of the Board of Selectmen, moved that the Town vote to reduce the rate of interest that accrues on property taxes deferred by eligible seniors under MGL Chapter 59, Section 5, Clause Forty-First A from 8% to 4%, with such reduced rate to apply to taxes assessed for any fiscal year beginning on or after July 1, 2018.

**Discussion:** None

**Action:** Article 27 passed by a majority.

## **Article 28: Modification to Elderly Property Tax Deferral Program Income Eligibility Levels**

To see if the Town will vote to increase the gross receipts that seniors may have in the prior calendar year to be eligible to defer property taxes under MGL Chapter 59, Section 5, Clause Forty First A from \$20,000 to \$40,000, with such increase to be effective for deferrals granted for taxes assessed for any fiscal year beginning on or after July 1, 2018.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This article seeks to double the income eligibility levels to \$40,000, the maximum allowable by statute. If approved, this standard will also apply to the proposed senior betterment deferral program in Article 29.

**Motion:** Jack Wilhelm, on behalf of the Board of Selectmen, moved that the Town vote to increase the gross receipts that seniors may have in the prior calendar year to be eligible to defer property taxes under MGL Chapter 59, Section 5, Clause Forty First A from \$20,000 to \$40,000, with such increase to be effective for deferrals granted for taxes assessed for any fiscal year beginning on or after July 1, 2018.

**Discussion:** None

**Action:** Article 28 passed by a majority



## Article 29: Local Acceptance: Elderly Betterment Assessment Deferral Program

To see if the Town will vote to accept the provisions of MGL Chapter 80, Section 13B, providing a mechanism for income eligible elderly residents to enter into deferral and recovery agreements for the payment of assessed betterments. Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This local option statute will offer income eligible seniors a new deferment program on betterments that is similar to what is already in place for property taxes.

**Motion:** Jack Wilhelm, on behalf of the Board of Selectmen, moved that the Town vote to accept the provisions of MGL Chapter 80, Section 13B, providing a mechanism for income eligible elderly residents to enter into deferral and recovery agreements for the payment of assessed betterments.

**Discussion:** None

**Action:** Article 29 passed by a majority.

## Article 30: Local Acceptance: Elderly Betterment Assessment Deferral Program

To see if the Town will vote to accept the provisions of MGL Chapter 40U in its entirety, allowing for the administration of fines as a result of violations of any rule, regulation, order, or by-law regulating the housing, sanitary or municipal snow and ice removal requirements of the Town; and to amend the General Bylaws by adding a new Chapter XXIX as set forth below:

### CHAPTER XXIX ADMINISTRATION OF FINES FOR CERTAIN VIOLATIONS

#### SECTION 1

The procedures for the payment and collection of unpaid municipal fines, as set forth in Chapter 40U of the Massachusetts General Laws, are hereby adopted.

#### SECTION 2

The Board of Selectmen shall appoint a Municipal Hearing Officer to conduct hearings of alleged violations of the Bylaws and Regulations specified in this Chapter.

#### SECTION 3

The following Bylaws and Regulations and the specified penalties attached thereto shall be included within the procedure established under this Chapter. Each day a violation is committed or permitted to continue shall constitute a separate offense and may be penalized as such hereunder:

Bylaw or Regulation	Subject	Penalty
Chapter XXI	Water Use Restrictions	\$50 (first offense), \$100 (subsequent offenses)
Chapter XXX	Short term Guest Rentals in Homes	\$300

#### SECTION 4

Notwithstanding the provisions of this Bylaw, the Town may enforce its Bylaws and regulations or enjoin violations thereof through any lawful process, including but not limited to through Non-Criminal Disposition as set forth in Chapter XIX of the Town's General Bylaws, and the election of one remedy by the Town shall not preclude enforcement through any other lawful means.

#### SECTION 5

The invalidity of any section, provision, paragraph, sentence, or clause of this Bylaw shall not invalidate any other section, provision, paragraph, sentence, or clause thereof, nor shall it invalidate any permit or determination that previously has been issued.

Or take any action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0) as did the Finance & Advisory Committee (4-0-0).

**Purpose:** This local option statute as outlined in the proposed bylaw would allow the Town to administer and recoup fines for a select few bylaw violations at the local level instead of going through the non-criminal disposition process with the district courts. Under this bylaw, any unpaid water ban violations would be applied to the resident's tax bill.

**Motion:** John Clemenzi, on behalf of the Board of Selectmen, moved that Article 30 be approved as written and to amend the bylaw by striking violations related to the short term guest rentals.

**Discussion:** None

**Action:** Article 30 was passed by a majority.

## Article 31: Change in Moderator Term from 1 Year to 3 Years

To see if the Town will vote to increase the term of the Town Moderator from one year to three years, provided that if this article is approved, the office of Moderator shall appear on the ballot at the 2019 Annual Town Election for a term of three years.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (2-0-0).

**Purpose:** This article seeks to increase the term of the moderator from a 1 year to a three year term. If approved, this change would go into effect at the 2019 Town Election.

**Motion:** **Catherine Harrison**, on behalf of the Board of Selectmen, moved that the Town vote to increase the term of the Town Moderator from one year to three years, with the office of Moderator to appear on the ballot at the 2019 Annual Town Election for a term of three years.

**Discussion:** **Larry Swartz**, Conrad Circle made a motion to postpone this article indefinitely. It was seconded. There was no debate. VOTE: The motion did not pass.

**Action:** Article 31 passed by a majority.

## **Article 32: Bylaw Amendment: Change in Town Meeting Quorum Requirements**

To see if the Town will vote to amend Chapter 1, Section 1 of the Town Bylaws with respect to the quorum requirement for Town Meeting, by deleting the strikethrough text and inserting the bold italic text, all as set forth below:

Five percent of the registered voters on the voting list at the time of an annual town meeting ***One hundred and twenty registered voters of the Town*** shall constitute a quorum for such ***each*** annual ***and special town*** meeting, and two percent of the registered voters on the voting list at the time of the annual town meeting shall constitute a quorum for all special town meetings prior to the next annual town meeting, provided that a number less than a quorum may from time to time adjourn the same. This section shall not apply to such parts of meetings as are devoted to the election of town officers.

Or take any other action relative thereto.

**Recommendation:** The Board of Selectmen recommended favorable action (3-0-0).

**Purpose:** This article seeks to decrease the quorum requirement from the 5% of registered voters to a fixed number of 120 voters starting in 2019. This is thought to ensure that Wenham does not have to postpone or continue any future town meetings due to a lack of quorum. The article will also increase the quorum for a special town meeting which is currently 2% of registered voters to the same fixed number of 120 voters.

**Motion:** **Jack Wilhelm**, on behalf of the Board of Selectmen, moved that the Town vote to amend Chapter I, Section 1 of the Town's General Bylaws to change the Town Meeting quorum requirement from 5% of registered voters for Annual Town Meeting and 2% of registered voters at Special Town Meeting to a fixed number of 120 registered voters for Annual and Special Town Meeting, as set forth in Article 32 in the warrant.

**Discussion:** **Jack Wilhelm** explained that Wenham has the highest quorum requirement for an Annual Town Meeting and the smallest for a Special Town Meeting. Wenham is also the only municipality that does not have a fixed number but a percentage. **Dave Reid**, Topsfield Road, made a motion to amend the article by reducing the quorum number to 100. It was seconded. **Catherine Harrison**, Pleasant Street, said that she understands the quorum issue however Wenham's attendance records from 2007 through 2017 shows that Wenham's lowest attendance was 150. She thinks 120 is a good number. VOTE on the amendment did not pass.

**Action:** Article 32 passed by a majority.

## **Report:**

As written in the citizen's petition at the Annual Town Meeting 2017, the so-created Longmeadow Study Committee was to present its findings at the Annual Town Meeting 2018. The committee formed from that citizen's petition included Jack Wilhelm and Joseph Amico from Wenham. The committee decided to pass on any purchase of this land based on the fact that neither Boards of Selectmen nor the Recreation Committee could find any use for the land. The school committee did not have a final decision on the land.

## **Article 33: Election of Town Officers**

To choose the following officers:

Board of Assessors, one position, three year term; Board of Health, one position, three year term; Board of Selectmen, one position, three year term; Hamilton Wenham Regional Library Trustee, two at-large positions, three year terms; Hamilton Wenham School Committee, two positions, three year terms; Moderator, one year term; Planning Board, one position, five year term and one position for three years – to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term.

And to answer the following questions:

Shall the Town of Wenham be allowed to assess an additional \$331,294 in real estate and personal property taxes for the purposes of funding the Town of Wenham's annual assessment for the FY 2019 Hamilton Wenham Regional School District budget as adopted by the Hamilton Wenham Regional School Committee?

Shall the Town of Wenham be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of installing a fire suppression system at the Winthrop Elementary School, including the payment of all costs incidental or related thereto?

Shall the Town of Wenham be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Hamilton-Wenham Regional School District for the purpose of paying costs of various FY19 "Safety, Accessibility and Critical Infrastructure" capital projects within the District as outlined in the District's Five-Year Capital Plan dated February 13, 2018, including the payment of all costs incidental or related thereto?

**Closing:**

Moderator Reid thanked everyone for coming and accepted a motion to dissolve which was seconded at 8:18pm.

**Bylaw Changes:**

The amendments to the Town of Wenham Zoning By-laws adopted under Articles 17, 22, 23 & 24 of the Warrant for the Annual Town Meeting that convened on April 7, 2018 and adjourned on April 23, 2018 have been approved by the Attorney General on June 4, 2018 and are hereby posted pursuant to Massachusetts General Law, Chapter 40, §32.

The amendments to the Town of Wenham General By-laws adopted under Articles 30 & 32 of the Warrant for the Annual Town Meeting that convened on April 7, 2018 and adjourned on April 23, 2018 have been approved by the Attorney General on June 4, 2018 and are hereby posted pursuant to Massachusetts General Law, Chapter 40, §32.

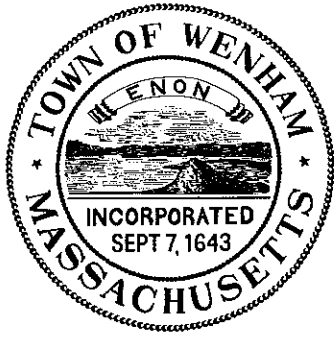
The amendment to the Town of Wenham General By-laws adopted under Article 9 of the Warrant for the Annual Town Meeting that convened on April 7, 2018 and adjourned on April 23, 2018 have been approved by the Attorney General on October 3, 2018 and are hereby posted pursuant to Massachusetts General Law, Chapter 40, §32.

Right: Former Wenham Finance Committee Chair Mike Lucy and current Wenham Finance Committee Chair Alex Begin at Annual Town Meeting



Below: Brownies and Daisies who assisted with the flag at opening of Annual Town Meeting 2018





# Town of Wenham

Town Hall  
138 Main Street  
Wenham, MA 01984

I, Trudy Reid, do hereby state under the penalties of perjury the following:

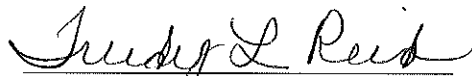
1. I am a resident of the Town of Wenham.
2. I am the elected Town Moderator of the Town of Wenham and have held this position since 2017.
3. Pursuant to the provisions of G.L. c.39, §§10 and 15 and Chapter 1 of the Town Bylaws, my role as Moderator at Town Meeting is to preside and regulate the proceedings, decide all questions of order, and make public declaration of all votes.
4. General Laws c.39, §15 provides further that, “If a two thirds, four fifths or nine tenths vote of a town meeting is required by statute, the count shall be taken, and the vote shall be recorded in the records by the clerk; provided, however, that a town may decide by by-law or vote not to take a count and record the vote if a two-thirds vote of a town meeting is required by statute; and provided, further, that if the vote is unanimous, a count need not be taken, and the clerk shall record the vote as unanimous.”
5. In Wenham, Section 1 of Chapter I of the Town Bylaws provides, “In the case of action on a matter which by statute requires a two-thirds vote, the Town vote may be declared by the Moderator without taking and recording a count, as provided in M.G. Laws Chapter 39, Section 15, unless the vote so declared is immediately questioned by seven (7) or more voters. (Amended 10/5/2005)”. [emphasis added].





14. The Town of Wenham traditionally holds only one Town Meeting each year, so I have good recall of each such meeting, including the April 7, 2018 Annual Town Meeting.
15. I have since reviewed the tape of the meeting recorded by the Hamilton Wenham Community Access and Media to refresh my recollection concerning the meeting, and particularly the vote under Article 4.
16. My review of the tape confirmed my recollection.
17. The motion was passed by at least 2/3 of those casting votes.
18. My determination that this vote passed was an exercise of my lawful discretion consistent with my authority under state and local law.

Signed this 1st day of November, 2018, under the pains and penalties of perjury.

  
Trudy Reid  
Wenham Town Moderator

# Annual Town Election Results April 12, 2018

<b>ASSESSOR</b>	
WRITE IN	21
<b>Bucco, John</b>	<b>19</b>
Forsey, Steve	4
BLANK	377
<b>TOTAL</b>	<b>421</b>

<b>MODERATOR</b>	
<b>REID</b>	<b>328</b>
WRITE IN	7
Tanous, Tom	6
Feeherry, Tony	6
BLANK	74
<b>TOTAL</b>	<b>421</b>

<b>HEALTH</b>	
<b>DONNELLAN</b>	<b>346</b>
WRITE IN	3
BLANK	72
<b>TOTAL</b>	<b>421</b>

<b>PLANNING -5</b>	
<b>PASQUARELLO</b>	<b>352</b>
WRITE IN	1
BLANK	68
<b>TOTAL</b>	<b>421</b>

<b>SELECTMEN</b>	
<b>CLEMENZI</b>	<b>318</b>
WRITE IN	10
BLANK	93
<b>TOTAL</b>	<b>421</b>

<b>PLANNING -3</b>	
<b>WEEKS</b>	<b>353</b>
WRITE IN	1
BLANK	67
<b>TOTAL</b>	<b>421</b>

<b>LIBRARY</b>	<b>Hamilton Total</b>		
<b>CLAY</b>	<b>361</b>	<b>798</b>	<b>1159</b>
<b>JOHNSON</b>	<b>295</b>	<b>698</b>	<b>993</b>
WRITE IN	0		
BLANK	186		
<b>TOTAL</b>	<b>842</b>		

<b>SCHOOL</b>	<b>Hamilton</b>	
<b>METTERNICK</b>	<b>311</b>	<b>701</b>
<b>WOLCZIK</b>	<b>287</b>	<b>702</b>
WRITE IN	8	
BLANK	236	
<b>TOTAL</b>	<b>842</b>	

<b>WATER</b>	
<b>MENDONCA</b>	<b>366</b>
WRITE IN	0
BLANK	55
<b>TOTAL</b>	<b>421</b>

<b>HOUSING</b>	
<b>HERRICK</b>	<b>368</b>
WRITE IN	0
BLANK	53
<b>TOTAL</b>	<b>421</b>

<b>#1 OVERRIDE</b>	
<b>YES</b>	<b>236</b>
NO	172
BLANK	13
<b>TOTAL</b>	<b>421</b>

<b>#2 FIRE SUPPRESSION</b>	
<b>YES</b>	<b>286</b>
NO	121
BLANK	14
<b>TOTAL</b>	<b>421</b>

<b>#3 Safety,Accessibility</b>	
<b>YES</b>	<b>239</b>
NO	162
BLANK	20
<b>TOTAL</b>	<b>421</b>

<b>15% Voter Turnout</b>
--------------------------

# State Primary Results September 4, 2018

(Democrat)

<b>Senator in Congress</b>	<b>Votes</b>
Elizabeth A. Warren	332
Blank	26
Write in	0
<b>Total</b>	<b>358</b>

<b>Treasurer</b>	<b>Votes</b>
Deborah B. Goldberg	303
Blank	55
Write in	0
<b>Total</b>	<b>358</b>

<b>Representative in General Court</b>	<b>Votes</b>
Allison M. Gustavson	302
Blank	56
Write in	0
<b>Total</b>	<b>358</b>

<b>Governor</b>	<b>Votes</b>
Jay M. Gonzalez	198
Bob Massie	84
Blank	76
Write in	0
<b>Total</b>	<b>358</b>

<b>Auditor</b>	<b>Votes</b>
Suzanne M. Bump	294
Blank	64
Write in	0
<b>Total</b>	<b>358</b>

<b>District Attorney</b>	<b>Votes</b>
Jonathan W. Blodgett	305
Blank	53
Write in	0
<b>Total</b>	<b>358</b>

<b>Lieutenant Governor</b>	<b>Votes</b>
Quentin Palfrey	176
Jimmy Tingle	102
Blank	80
Write in	0
<b>Total</b>	<b>358</b>

<b>Representative in Congress</b>	<b>Votes</b>
Seth Moulton	338
Blank	20
Write in	0
<b>Total</b>	<b>358</b>

<b>Clerk of Courts</b>	<b>Votes</b>
Thomas H. Driscoll, Jr.	286
Blank	72
Write in	0
<b>Total</b>	<b>358</b>

<b>Attorney General</b>	<b>Votes</b>
Maura Healey	334
Blank	24
Write in	0
<b>Total</b>	<b>358</b>

<b>Councillor</b>	<b>Votes</b>
Eileen R. Duff	269
Nicholas S. Torresi	23
Blank	66
Write in	0
<b>Total</b>	<b>358</b>

<b>Register of Deeds</b>	<b>Votes</b>
John L. O'Brien, Jr.	149
Alice Rose Merkl	158
Blank	51
Write in	0
<b>Total</b>	<b>358</b>

<b>Secretary of State</b>	<b>Votes</b>
William Francis Galvin	205
Josh Zakim	135
Blank	18
Write in	0
<b>Total</b>	<b>358</b>

<b>Senator in General Court</b>	<b>Votes</b>
Blank	358
Write in	0
<b>Total</b>	<b>358</b>

# State Primary Results September 4, 2018

## (Libertarian)

<b>Senator in Congress</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Treasurer</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Representative in General Court</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Governor</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Auditor</b>	<b>Votes</b>
Daniel Fishman	1
Blank	0
Write in	0
<b>Total</b>	<b>1</b>

<b>District Attorney</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Lieutenant Governor</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Representative in Congress</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Clerk of Courts</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Attorney General</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Councillor</b>	<b>Votes</b>
Marc C. Mercier	0
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Register of Deeds</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Secretary of State</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

<b>Senator in General Court</b>	<b>Votes</b>
Blank	1
Write in	0
<b>Total</b>	<b>1</b>

# Registered Libertarian Voters	5
Ballots cast	1
<b>Libertarian Voter Turnout</b>	<b>20.0%</b>

# Registered Voters	2785
Ballots cast	676
<b>Total Voter Turnout</b>	<b>24.3%</b>

# State Primary Results September 4, 2018

## (Republican)

<b>Senator in Congress</b>	<b>Votes</b>
Geoff Diehl	121
John Kingston	88
Beth Joyce Lindstrom	80
Blank	41
Write in	0
<b>Total</b>	<b>330</b>

<b>Treasurer</b>	<b>Votes</b>
Keiko M. Orrall	216
Blank	114
Write in	0
<b>Total</b>	<b>330</b>

<b>Representative in General Court</b>	<b>Votes</b>
Bradford R. Hill	294
Blank	36
Write in	0
<b>Total</b>	<b>330</b>

<b>Governor</b>	<b>Votes</b>
Charles D. Baker	255
Scott D. Lively	69
Blank	6
Write in	0
<b>Total</b>	<b>330</b>

<b>Auditor</b>	<b>Votes</b>
Helen Brady	217
Blank	113
Write in	0
<b>Total</b>	<b>330</b>

<b>District Attorney</b>	<b>Votes</b>
Blank	330
Write in	0
<b>Total</b>	<b>330</b>

<b>Lieutenant Governor</b>	<b>Votes</b>
Karyn E. Polito	262
Blank	68
Write in	0
<b>Total</b>	<b>330</b>

<b>Representative in Congress</b>	<b>Votes</b>
Joseph S. Schneider	220
Blank	110
Write in	0
<b>Total</b>	<b>330</b>

<b>Clerk of Courts</b>	<b>Votes</b>
Blank	330
Write in	0
<b>Total</b>	<b>330</b>

<b>Attorney General</b>	<b>Votes</b>
James R. McMahon, III	125
Daniel L. Shores	100
Blank	105
Write in	0
<b>Total</b>	<b>330</b>

<b>Councillor</b>	<b>Votes</b>
Richard A. Baker	215
Blank	115
Write in	0
<b>Total</b>	<b>330</b>

<b>Register of Deeds</b>	<b>Votes</b>
Jonathan E. Ring	235
Blank	95
Write in	0
<b>Total</b>	<b>330</b>

<b>Secretary of State</b>	<b>Votes</b>
Anthony M. Amore	225
Blank	105
Write in	0
<b>Total</b>	<b>330</b>

<b>Senator in General Court</b>	<b>Votes</b>
Bruce E. Tarr	291
Blank	39
Write in	0
<b>Total</b>	<b>330</b>

# Registered Republican Voters	559
Ballots cast	330
<b>Republican Voter Turnout</b>	<b>59.0%</b>

# Registered Voters	2785
Ballots cast	676
<b>Total Voter Turnout</b>	<b>24.3%</b>



# State Election Results November 6, 2018

## Senator In Congress

<b>Elizabeth A. Warren</b>	<b>1115</b>
Geoff Diehl	894
Shiva Ayyadurai	73
Write-Ins	0
Blanks	50
Total Votes	2132

## Governor and Lieutenant Governor

<b>Baker and Polito</b>	<b>1593</b>
Gonzalez and Palfrey	482
Write-Ins	0
Blanks	57
Total Votes	2132

## Attorney General

<b>Maura Healey</b>	<b>1372</b>
James R. McMahon, III	718
Write-Ins	0
Blanks	42
Total Votes	2132

## Secretary of State

<b>William Francis Galvin</b>	<b>1311</b>
Anthony M Amore	685
Juan G. Sanchez, Jr	56
Write-Ins	0
Blanks	80
Total Votes	2132

## Treasurer

<b>Deborah B. Goldberg</b>	<b>1263</b>
Keiko M. Orrall	714
Jamie M. Guerin	39
Write-Ins	0
Blanks	116
Total Votes	2132

## Auditor

<b>Suzanne M. Bump</b>	<b>1068</b>
Helen Brady	753
Daniel Fishman	142
Edward J. Stamas	23
Write-Ins	0
Blanks	146
Total Votes	2132

## Representative in Congress

<b>Seth Moulton</b>	<b>1384</b>
Joseph S. Schneider	657
Mary Jean Charbonneau	53
Write-Ins	0
Blanks	38
Total Votes	2132

## Councillor

<b>Eileen R. Duff</b>	<b>1135</b>
Richard A. Baker	782
Marc C. Mercier	73
Write-Ins	0
Blanks	142
Total Votes	2132

## Senator in General Court

<b>Bruce E. Tarr</b>	<b>1669</b>
Write-Ins	0
Blanks	463
Total Votes	2132

## Representative in General Court

<b>Bradford R. Hill</b>	<b>1155</b>
Allison M. Gustavson	918
Write-Ins	0
Blanks	59
Total Votes	2132

## District Attorney

<b>Jonathan W Blodgett</b>	<b>1546</b>
Write-Ins	0
Blanks	586
Total Votes	2132

## Clerk of Courts

<b>Thomas H. Driscoll, Jr</b>	<b>1513</b>
Write-Ins	0
Blanks	619
Total Votes	2132

## Register of Deeds

<b>John L. O'Brien, Jr</b>	<b>1158</b>
Jonathan E. Ring	749
David D. Colpitts	63
Write-Ins	0
Blanks	162
Total Votes	2132

# State Election Results November 6, 2018

## Q1 Nurse/Patient Limit

Yes	435
<b>No</b>	<b>1621</b>
Blanks	76
Total Votes	2132

## Q2 Federal Campaign Finance

<b>Yes</b>	<b>1440</b>
No	598
Blanks	94
Total Votes	2132

## Q3 Transgender Anti-Discrimination

<b>Yes</b>	<b>1473</b>
No	596
Blanks	63
Total Votes	2132

Machine Counted Ballots	2052
Hand Counted Ballots	70
Provisional Ballots	4
Special Ballots	6
<b>Total Ballots Cast</b>	<b>2132</b>
Total Registered Voters	2838
Number of Voters	2848
<b>Turnout</b>	<b>75%</b>

# Finance Department

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections in order to successfully support the operations of the town. The Finance Department principally assists the town's various departments, boards and committees by planning, organizing, and directing the town's financial activities in conformance with all applicable federal, state, and local laws as well as the standards set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). The Finance Department also provides customer service and support to residents with the collection of Real Estate and Personal Property Taxes, Excise Taxes and Water bills.

## **Goals Achieved in 2018:**

- Successfully transferred employees out of Group Insurance Commission for health insurance to more cost-effective plans.
- FY18 Audit completed with no outstanding issues.
- Conducted successful hiring processes for two of the key positions in the office.

## **Priorities for 2019:**

- Continue to support education and certification of finance staff.
- Maintain an effective and fair collection process to maximize collections and reduce the number of properties in tax title.
- Enhance the Treasurer/Tax Collector website to provide additional information and online assistance to residents.
- Continue streamlining processes and cross-training staff

At the beginning of FY 2019, two members of the Finance Department, Leslie Davidson, Finance Director/Treasurer/Collector, and Karen Moulton, Finance Assistant, moved on to new opportunities. Thank you to Leslie and Karen for your work in Wenham.

## Current staff members:

Patricia Moore, Finance Director/Treasurer/Collector  
Chris Holak, Town Accountant  
Christine Doane, Finance Assistant

**\*See Appendices A & B for more financial information and reports.**

# Board of Assessors

The Assessors are happy to report a successful fiscal year 2018 and look forward to fiscal years 2019 and 2020. As authorized by the Assessors in 2016, a complete exterior and interior review of all properties within the Town, known as a “Measure and List”, as required by the Department of Revenue, was completed during 2018. The project commenced in the Fall of 2016.

For fiscal 2018, the total assessed value for real and personal property increased by \$88,676,852 or 11.2% over last year from \$792,256,064 to \$880,932,916. The increase is attributable to general market conditions, as well as the completion of the Measure and List program which has improved the accuracy of the assessment records.

The fiscal year 2018 new growth value was \$14,855,200 having a corresponding tax dollar growth of \$267,691. This is an increase of \$75,426 in tax revenue as compared to the prior year tax dollar growth of \$192,265.

The fiscal year 2019 tax rate decreased \$0.77 to \$18.02, or -4.1%, compared to \$18.79 per thousand of assessed valuation for 2018. The median assessed valuation (midpoint of all single family home assessed values) for a single family home in Wenham is \$574,100 as compared to the fiscal year 2018 median assessed value of \$509,550, an increase of 12.7%. The average assessed value for a single family home in Wenham for 2019 is \$672,624, which is an increase of \$75,625 (+12.7%) from the \$596,999 average assessed value for fiscal year 2018.

During Fiscal 2018, the Board of Assessors received 15 real estate and personal property abatement applications as compared to 24 applications for the previous year. Of the 15 applications received, 10 were approved.

Real estate tax exemptions were approved as outlined on the following chart:

Statute	Number	Amount
Chapter 59, CL 22, 22A, & 22E - Veterans	16	\$10,000.00
Chapter 59, CL 37A – Blind	2	\$1,000.00
Chapter 59, CL 41A – Tax Deferral	0	0
Chapter 59, CL 41C – Senior 65 & over	9	\$9,000.00
Community Preservation Exemptions	41	\$7,464.06

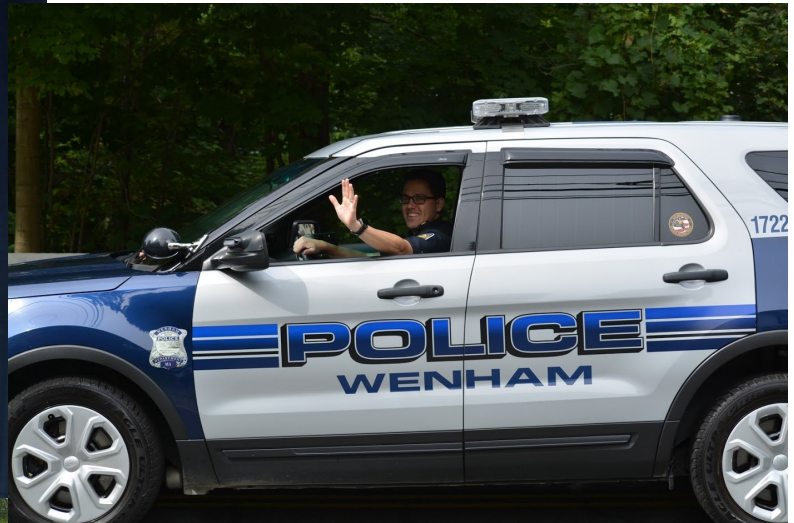
One senior had their property taxes reduced by \$286 and nine seniors had their property taxes reduced by \$1,500 as a result of their participation in the Senior Citizens Property Tax Work-off Abatement Program.

We want to thank the Wenham taxpayers, Board of Selectmen, other Town Boards and Committees, and the Town Administrator, for their support over the past year.

Respectfully submitted,  
 Thomas Tanous, Chair  
 Lisa Craig  
 John Bucco



# Public Safety





# Fire Department

It is the mission of the Wenham Fire Department to protect the lives, property, and physical well-being of our citizens to the best of our ability. We will endeavor to be prepared, equipped, and trained to respond to and mitigate any incident or potential hazard which may challenge our community.

## Goals Achieved in 2018:

- Received a \$4,954 State Grant to continue the Student Awareness Fire Education and Senior Safe program.
- Implemented a Fire-Based ambulance service pilot program for Basic Life Support.
- Returned Enon 1 (old hand tub) back home to Wenham.
- Enrolled 2 call Firefighters in the State Fire Academy Firefighter 1/2 program.
- Wenham Fire personnel now has multiple instructors certified and basic certification for A.L.I.C.E training for the Regional School District.

## Priorities for 2019:

- Continue a working relationship with Essex Regional Dispatch Center.
- Continue to attract call Firefighters through our internship program.
- Continue public education on Fire Prevention and Fire Safety programs.
- Continue to enhance training on Wenham Fire Ambulance.
- Continue specialized training for all Firefighters.

The Wenham Fire Company donated two items to the Town of Wenham: a Blow Hard Electric ventilation fan for \$3,595 and a Chimney Scrubber used for chimney fires for \$1,900. The Wenham Fire Company was able to purchase these items through their fundraising and the generous donations from the citizens of the community. I would like to thank the Wenham Fire Company for these donations and all the citizens for their continued support.

I would like to thank my Senior Staff, Captain Jeff Baxter and Captain Dan Sullivan, and all the firefighters for all their hard work this past year. It has been a huge under taking starting the ambulance this past year and without all of the support of the whole department this would not have happened. I would also like to thank the Wenham Police Department, Highway Department, Water Department, Building/Maintenance, Town Administrator and the Honorable Board of Selectmen for their continued support.

Stephen Kavanagh, Chief  
Wenham Fire Department



Ribbon Cutting for the new home of Enon 1, Wenham’s Historic Fire Pumper

## Significant Statistics:

There were 843 incidents this year, with a breakdown into the following categories (as established by the National and Massachusetts Incident Reporting system):

Incident type	2017 Number of Incidents	2018 Number of Incidents	2017 Percent of Total Calls	2018 Percent of Total Calls
Fire	8	4	1.08%	0.47%
Rescue: Emergency Medical Services	378	429	51.08%	50.89%
Hazardous Conditions	70	80	9.45%	9.49%
Service Call	138	160	18.64%	18.98%
Good Intent	27	50	3.64%	5.93%
False Alarm and False Calls	118	120	15.94%	14.23%
Special Incident	1	0	0.13%	0.00%

# Police Department

The mission of the Wenham Police Department is to work in partnership with the citizens of the community and to provide a safe environment where the quality of life is improved by proactive initiatives and enforcing the laws with the highest quality of professionalism and dedication. The Wenham Police Department will continue to be an organization that operates in a cohesive, team-oriented fashion to provide quality service and dedication to the community. Department staff will be well-trained and well-educated. The growth and expansion of Department operations will keep pace with the growth of the Town, new technologies, and will utilize innovative ideas to further the mission of the Department in the future.

## Goals Achieved in 2018:

- Our Investigative service improved significantly over the last year with the Detective's position being moved to the dayshift. This change allowed more attendance at meetings which resulted in better networking. We were able to solve a multitude of serious crimes. I credit Detective Marsh and Captain DiNapoli for their efforts.
- Through a newly created pilot program, we were able to break new ground in the area of Emergency Management. Retired Reserve Officer Robert Breaker has done an outstanding job of developing, organizing, and implementing a tabletop disaster drill which consisted of many outside agencies, organizations, and companies. The Department is optimistic about a grant application we've made for Federal funds to further expand this initiative. This position has and will have an incredible positive impact on meeting several important standards required for Mass Accreditation compliance.
- We thoroughly enjoyed our participation in this great Town's 375th Anniversary. I would like to compliment the committee on an outstanding job all around. For our particular role, we were involved from the onset in the planning and strategy meetings for all aspects of traffic and security needs and concerns. The result was something we were all proud to be a part of. I was incredibly pleased with our Department's participation and operation on a moderately large scale event. I specifically credit the entire Command Staff for their efforts to make the events flow smoothly and safe.
- We collaborated with the Fire Department giving public safety talks to seniors at three different locations. The Department continues to be available to give such talks to any groups in Town. Any such request can be made the Chief's Office at 978-468-5500 x201.

## Priorities for 2019:

- Work with Town Officials to continue the endeavor of providing the best fit for Wenham for emergency dispatch services.
- Continue to expand Emergency Management services.
- Work with Hamilton Police Department to create School Resource Officer services for the district.
- Continue to work with Town Officials on the Rt. 1A/Main St. traffic improvement project.
- Expand efforts to network with private entities such as Gordon College and Academy at Penguin Hall to improve on training opportunities and share resources.

For the first time in our history, the Department has two female officers added to the Full Time staff. Officers Mia Cefalo and Amanda Cecchini will be attending the Academy in March 2019, and following their anticipated graduation, will be the ninth and tenth full time patrol officers which make up our roster. Both served as Reserve Officers for the Department and completed a competitive hiring process to be recommended for their respected positions. We are excited about the diversity this will add to our Department on a full time basis.

Thomas Perkins, Chief  
Wenham Police Department



Officer Mia Cefalo and  
Officer Amanda Cecchini



# WENHAM POLICE DEPARTMENT

## Law Total Incident Report, by Agency, Nature

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Agency: WENHAM POLICE

<u>Nature of Incident</u>	<u>Total Incidents</u>
911 False/Disconnect/Abandon	26
Agency Assistance Law	71
Alarm	135
Animal Complaint	136
Annoying phone calls	7
PAPERWORK: ATTEMPT TO SERVE	32
BOLO	394
Building Check	1644
BREAKING AND ENTERING	2
Citizen Assist	179
DISTURBANCE	10
Custodial Prob/Family Problem	1
DEER STRUCK BY MV	15
DETAIL	62
Directed Patrol	14272
DISORDERLY	7
Domestic Dispute	19
Created in error	12
Escort	19
FIRE ALARM	114
Brush Fire	2
FIRE CO ALARM	11
FIRE INVESTIGATION	8
Fire	34
Structure Fire	7
Fire in Vehicle	2
Fireworks Complaint	2
FRAUD	16
Harassment	2
Illegal Dumping	3
INTOXICATED PERSON	4
POLICE INVESTIGATION	22
Juvenile Issue	1
LARCENY FROM MOTOR VEHICLE	1
Lost/Found, Held, Missing Prop	14
Abdominal Pain / Problems	12
Traffic / Transportation Incid	11
Allergy, Medical Reactn, Sting	6
Animal Bite / Attacks	2
Assault	1
Back Pain-Non-Trauma or recent	6
Breathing Problems	26
Obvious/expected death	2

<u>Nature of Incident</u>	<u>Total Incidents</u>
CHEST PAIN (NON-TRAUMATIC)	13
Choking	3
Convulsions or Seizures	11
Diabetic Shock or Coma	4
Eye Problems	1
Fall	67
Headache	4
Heart Problem	9
Hemorrhage	9
Innaccessable Incdt/ entrpmt	1
Overdose, Poisoning, Ingest	2
Psyc Behavr/ Suicide Attpt	16
Illness	62
Cardiovascular Accident	5
Traumatic Injuries	12
Unconscious Person	15
Unknown Medical	45
Mail/Deliver Message	6
Missing Person	3
Motorist Assist	1
MV / Traffic Complaint	89
Disabled Motor Vehicle	75
MV LOCKOUT	1
Motor Vehicle Theft	1
NOISE COMPLAINT	13
Parking Complaint/Enforcement	41
PROPERTY DAMAGE	9
Repossession	2
Selective Enforcement	1234
Solicitor Registration / Compl	2
Attempted Suicide	1
SERVED CRT SUMMONS/CRT	1
PAPERWK	
SUSPICIOUS ACTIVITY/PERSON	208
Theft	10
Threat	4
TRAFFIC CRASH	74
Traffic Hazard	60
Traffic Stop	1713
Trespassing	1
UNWANTED GUEST	2
Utility	179
WARRANT/SEARCH/ARREST	1
WELL BEING CHECK	72
<b>Total Incidents for This Agency</b>	<b>21434</b>

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Total reported: 21434

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**Report Includes:**

All dates between `00:00:01 01/01/18` and `23:59:59 12/31/18`, All agencies matching `WEPD`, All natures, All locations, All responsible officers, All dispositions, All clearance codes, All observed offenses, All reported offenses, All offense codes, All circumstance codes





# Public Works





# Cemetery Commission

The Cemetery Commission manages the three Wenham Cemeteries: Main Street, Iron Rail, and Fairfield. The principal accomplishment this year was the contract signing for preservation work to be done on 80 gravestones in the Main Street cemetery. This project, funded by Community Preservation Act dollars, will be completed as soon as weather permits during the Spring of 2019 by Gravestone Services of New England. This completes the restoration program through repairing, uprighting, raising, and cleaning of all gravestones identified as needing work in the Main Street Cemetery.

The Commission has worked with and thanks Town Clerk Dianne Bucco, Terry von Staats, and Diana Lang in a great effort to ensure the proper preservation of all the Cemetery Burial Agent's records and the accuracy of the cemetery deed books, burial agent book, and the cemetery database. Now all Burial Agent records are maintained in archival quality binders. The Commission thanks Captain, USN ret. William Wilson for his research and data compilation identifying all veterans' graves in Wenham. There are currently 467 identified graves, each marked by an American flag.

In December, with Captain Wilson's lead, the Town Veterans Committee undertook participation in Wreaths Across America resulting in the laying of Memorial Wreaths on all our veterans' graves from French & Indian War through World War One. We hope to continue and expand this effort to include all veterans' graves next year. The Commission thanks the citizens of Wenham that donated to this effort and those that participated in the laying of the wreaths. The Main Street Cemetery suffered significant tree damage due to storm damage and old age during the year. All of the trees have been removed and the Cemetery Commission welcomes donations to fund replacement trees.

The implementation of new rules prohibiting non-natural materials continues to enhance safety for our Department of Public Works maintenance team and maintains the historic character of the cemeteries.

The Commission thanks the Community Preservation Committee for the funds for needed work at the Fairfield Cemetery, which will include the installation of additional granite posts and chain to properly mark and protect these historic gravesites. Tree work and establishment of ground cover in the areas containing graves will also be accomplished.

There were ten full burials and ten cremation burials in Town of Wenham cemeteries during 2018. The sale of burial lots at the Iron Rail cemetery resulted in the receipt of \$4,500, half of which goes to the Perpetual Care Fund.

The Commission thanks Mr. Bill Tyack and the staff of the Wenham Department of Public Works for maintaining our cemeteries through mowing, leaf pickup, cleaning, placement of flags on veterans' graves, wall and fence mending, building maintenance, and their overall care of the cemeteries.

The Commission thanks the Wenham Girl Scouts and volunteers for the annual placement of American flags in preparation for Memorial Day. The Cemetery Commissioners-Harriet Davis, Dana Bagnell, and Gary Cheeseman-thank Ms. Sheila Bouvier for her competent handling of cemetery administrative matters at Town Hall and Mr. William Wildes, the Town's Burial Agent, for his management of the actual internments and sales of cemetery lots.

Gary Cheeseman, Chair  
Dana Bagnell  
Harriet Davis

William Wildes, Burial Agent  
Sheila Bouvier, Administrative  
Assistant

Main Street Cemetery  
Wreaths Across America





# Department of Public Works

The mission of the Wenham Public Works Department is to provide essential services to the citizens of Wenham in a prompt, courteous, safe, efficient, and cost-effective manner. Public Works, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructures in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

## Goals Achieved in 2018:

- Completed site work for Hamilton-Wenham Community Garden and new playground equipment at Pingree Park.
- Milled and paved Pleasant St. and Meridian Rd. using Chapter 90 money.
- Repaired winter damage on Larch Row and Topsfield Rd.
- Rebuilt 8 catch basins on Cedar St., Pleasant St., Parson’s Hill, Onion River Rd., Meridian Rd., and Iron Rail.
- Installed foundation posts and performed site work for Enon 1 building.

## Priorities for 2019:

- Design Culvert for Hull Street.
- Continue to replace and rebuild catch basins.
- Pave Virginia Place and Iron Rail road and parking lot.
- Repair damaged roadways and sidewalks.

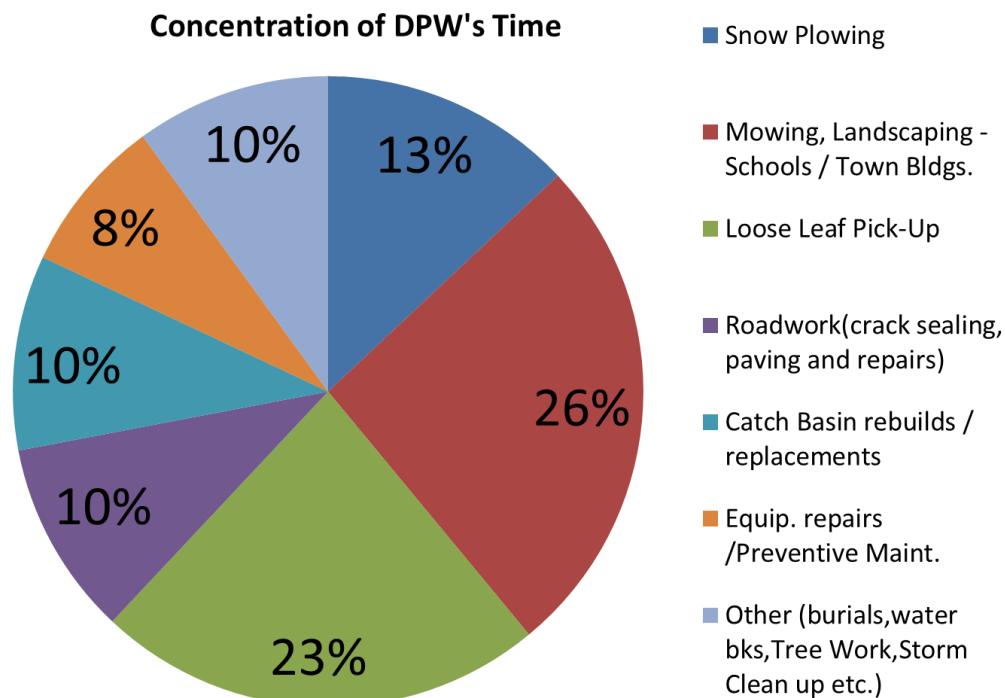
Shawn Davis was promoted to Heavy Equipment Operator when Bob Viel retired.  
 Alex Mackey hired to replace Shawn Davis as Driver/Operator.

I would like to thank the Police, Fire and Water Departments along with the Town Hall staff for their help, support, and hard work, as well as the dedication of the Highway personnel. Communication and teamwork between departments is vital to the success of the DPW.

Bill Tyack,

Keith Carter, Foreman  
 Travis Good, Group Leader, H.E. Operator  
 Shawn Davis, Driver / Operator  
 Sean McCarthy, Driver / Operator  
 Patrick Nolan, Mechanic

Alex Mackey, Driver / Operator  
 William Wildes, Driver/ Operator  
 Sheila Bouvier, Administrative Assistant  
 James Politano, Facilities Manager



# Water Department

The mission of the Water Department is to provide safe, clean drinking water that meets or exceeds government standards, water for fire protection, and good customer service in a cost effective manner.

## Goals Achieved in 2018:

- Upgraded 25 meters to radio transponders.
- Hydrant flushing was done as part of our system maintenance during the fall and spring.
- Identified and repaired three service line leaks and two water main leaks.
- Worked with several surrounding Towns in a joint effort focused on regional water management planning.

## Priorities for 2019:

- Provide safe and reliable drinking water.
- Work within Water Management Act withdrawal limits.
- Identify and replace hydrants that operate poorly, do not drain or leak-by.
- Implementation of a water conservation incentive program to help Reduce unaccounted for water and reduce daily residential consumption.
- Continue with meter upgrade program.

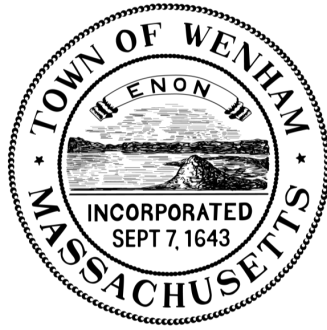
We would like to thank Richard Quateman for his 17 years of service to the Water Commission. We would also like to thank Diane Dixon for volunteering to fill the vacancy left by Mr. Quateman

Erik Mansfield, Water Superintendent  
Leonard Tuneburg, Primary Operator  
Sheila Bouvier, Administrative Assistant

Ernest C. Ashley, Chairman, Water Commissioner  
Paul E. Mendonca, Water Commissioner  
Diane Dixon, Water Commissioner

Water Statistics	<u>2017</u>	<u>2018</u>
Total Water Pumped	118,864,000	136,572,000
Permitted Withdrawal	142,350,000	142,350,000
Maximum Day	507,000	633,000
Hardness (Calcium)	235.0 mg/l	235.0 mg/l
Miles of Water Main	28.75	29.50
Fire Hydrants	216	221
Water Services	1,177	1,218
New Services Added	7	41
Metered Water Sales	\$474,639.18	\$483,955.80
Other Income	\$3,970.89	\$16,905.00
Total Income	\$478,610.07	\$500,860.80





# Land Use





# Conservation Commission

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw. The Commission is also responsible for the promotion and sound development of the natural resources and protection of the watershed resources of the community.

## Goals Achieved in 2018:

- Monitored the progress of Wenham Pines and Spring Hill Subdivision.
- Continued stewardship of the Reynolds Farm property with The Food Project.
- Provided active representation on the Community Preservation Act Committee.
- Actively participated in the update of the Town's Open Space and Recreation Plan. Commission member Asma Syed was Chair of the Open Space and Recreation Committee.

## Priorities for 2019:

- Continue to monitor the progress of Wenham Pines.
- Work with the Open Space and Recreation Committee to implement Action Plan items.
- Review and update the Town's Water Resource Protection Bylaw.
- Continue participation on the Community Preservation Committee and the Open Space & Recreation Committee.

The Conservation Commission would like to thank Margaret Hoffman for her many contributions to the goals achieved since her hire in 2016. Margaret continues to provide primary support to the Planning Board and Zoning Board of Appeals. In August 2018, Missy Berry started as the Conservation and Open Space Coordinator. Missy is currently finishing up a Masters in Biology with a specialization in Ecology at Boston University and has completed the Massachusetts Association of Conservation Commissions certificate program.

Respectfully Submitted,

Conservation Commission

Bob Burnett

Phil Colarusso, Chair

Leo Maestranzi

Michael Novak

Malcolm Reid

Asma Syed

Melissa Berry,

Conservation & Open Space Coordinator





# Historical Commission / Historic District Commission

The Historical Commission is responsible for identifying the historical and cultural resources of the town and implementing plans to preserve those resources. The Historic District Commission is responsible for the preservation and protection of the buildings and places in the Historic District.

## Goals Achieved in 2018:

- Issued fourteen (14) Certificates of Appropriateness for modifications to existing buildings, new construction, and signs in the Historic District.
- Participated in the Annual Wenham Museum Day and the 375th Anniversary celebrations.

## Priorities for 2019:

- Update and clarify Historic District and Historical Commission Bylaws as well as add a schedule of fees for violations in the District.
- Create more awareness in the District about historic preservation requirements with residents, contractors, and real estate professionals working in the District.
- Further study on the Demolition Delay Bylaw will commence in 2019 or 2020.

The Historic District Commission meetings have changed to a new time and place. Meetings now occur at 6:00 pm at Town Hall on the Third Thursday of the month.

Don Bannon (Architect)  
Dana Bagnell, Chair (District Resident)  
Meredith Hiller, Clerk (District Resident)  
Barbara Locke (Wenham Village Improvement Society)  
Harriet Davis (Wenham Village Improvement Society)  
Mary Wood (Real Estate Broker)  
Mary (Mimi) McDonnell (District Resident)

Various architecture styles documented as part of the Historic Resources Survey in 2016.



# Inspectional Services and Permitting Office

## *Reports of the Building Inspector, Electrical Inspector, & Plumbing & Gas Inspector*

The Building Department is responsible for enforcing the following codes: International Building Code (IBC); International Residential Code (IRC); International Existing Building Code (IEBC); International Mechanical Code (IMC); International Energy Conservation Code (IECC); International Swimming Pool and Spa Code (ISPSC); portions of the International Fire Code (IFC); and the Wenham Zoning Bylaw. The Ninth Edition of the Building Code applies to all building permits filed on or after January 1, 2018. Building, Electrical, Gas, and Plumbing Permits are issued and all construction inspections are processed through this office.

**Goals Achieved in 2018:**

- Successfully completed implementation of the new shared inspectional services program with the Town of Hamilton including finalizing inter-municipal agreement, hiring shared inspectors, developing work plan, and launching program.
- Began permitting and inspecting two large scale projects– flexible development at Wenham Pines and subdivision at Dodges Row– as well as several new single family homes and many additions and renovations.
- Continued IT implementation for new e-permitting software with a citizens’ access portal that will serve both the Town of Wenham and the Town of Hamilton in 2019.

**Priorities for 2019:**

- Complete software upgrade and provide training to administrative staff and inspectors.
- Create a guide to the new software’s online permitting feature for the public.
- Continue to review the pilot shared inspectional services program with the Town of Hamilton and refine as necessary.
- Continue to digitize department records and systems for better tracking.
- Continue to prioritize customer service in the permitting and inspectional process.

Inspection Type	Permits 2017	Permits 2018	Revenue 2017	Revenue 2018
<i>Building</i>	168	166	\$ 35,498	\$ 69,676
<i>Electrical</i>	156	123	\$ 17,243	\$ 25,902
<i>Gas &amp; Plumbing</i>	159	135	\$ 6,319	\$ 7,945
Total	483	424	\$ 59,060	\$ 103,523

The Permitting Office/Inspectional Services would like to thank the Board of Health, Planning Board, Conservation Commission, Zoning Board of Appeals, Fire Department, Police Department, DPW, Water Department, and Assessor's Office in helping us provide effective and efficient permit review and customer service for Wenham residents and those doing work in Wenham. The Permitting Office would like to thank Charlie Brett for his 18 plus years of service to the Building Department.

Brian Leathe, Building Inspector  
 Robert J. (BJ) Brown, Wiring Inspector  
 Kevin Dash, Plumbing & Gas Inspector

Denis Curran, Assistant Wiring Inspector  
 David Preen, Assistant Plumbing & Gas Inspector

Jackie Bresnahan, Permitting Coordinator & Special Projects Manager



# Open Space and Recreation Committee

The mission of the Wenham Open Space and Recreation Committee is to preserve, maintain, and enhance the quality of life for the citizens of Wenham by developing and maintaining an open space and recreation plan. The Open Space Committee was created to deliver a comprehensive update to the Town's Open Space and Recreation Plan (OSRP). The OSRC will establish a process of ongoing review and updating of the OSRP as appropriate. Once the plan is completed and approved, the OSRC will maintain a list of target properties considered desirable for protection for various municipal uses.

## Goals Achieved in 2018:

- Held public forums for OSRP draft.
- Completed review of OSRP and submitted OSRP to the State.
- Received conditional approval of the OSRP from the State.

## Priorities for 2019:

- Address State comments and resubmit OSRP.
- Draft Chapter 61 policy.
- Review parcels with ranking matrix and establish a list of priority parcels for purchase.
- Initiate Action Plan as indicated by the approved OSRP.

The Committee would like to thank Margaret Hoffman for all of her hard work on the OSRP and welcome Missy Berry as the new Conservation and Open Space coordinator. The OSRC has three vacancies at this time.

Respectfully Submitted,  
Asma Syed, Vice Chairman  
Tom Starr  
Ann Weeks  
Ernest Ashley, Chairman

Melissa Berry, Conservation & Open Space Coordinator



Great Wenham Swamp  
Walk—Winter 2019

# Planning Board

The Planning Board oversees the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning By-Law and Massachusetts General Laws, Chapter 41, Section 81. Specifically, the special permits under the purview of the Board include Grading & Erosion Control, Alteration of Land in the Flood Plain Overlay District, Signs, Cell Towers, Residential projects in the Senior Housing and Independent Living Overlay Districts, Flexible Residential Developments, Common Driveways, and Hammerhead lots.

## **Goals Achieved in 2018:**

- Held a scenic roads tree removal public hearing.
- Permitted Hammerhead lot at 27 Larch Row.
- Reviewed Subdivision Rules and Regulations.
- Donald Killam was appointed to serve as the liaison to the Community Preservation Committee (CPC) through 2019.

## **Priorities for 2019:**

- Continue to monitor construction of Spring Hill Subdivision.
- Continue to recommend amendments to Zoning Bylaws as needed.
- Complete review and update of Rules and Regulations Governing the Subdivision of Land, including fees.
- Monitor construction of Wenham Pines.
- Continue to provide a liaison to CPC.

David Geikie moved to another community and retired after serving 25 years on the Planning Board. David was an exceptional chairman for many years and brought a vast knowledge of land use regulations and personal knowledge about the Town of Wenham. His insight and leadership will be missed. The Planning Board and staff wish David and his wife Ann much happiness in their new home.

Ann Weeks was voted in as chairman of the Planning Board. Ann brings a professional legal insight to the Board. We look forward to working with Ann and relying on her expertise as we move forward in 2019.

Dan Pasquarella was elected as a new member in 2018. Dan also brings a legal expertise to the Board and we look forward to working with him in 2019.

Respectfully Submitted,  
Stephen Kavanagh  
Donald J. Killam, Jr.  
Virginia L. Rogers  
Dan Pasquarella  
Ann Weeks, Chair

Margaret Hoffman, Planning Coordinator

# Zoning Board of Appeals (ZBA)

The Wenham Zoning Board of Appeals exercises all powers granted to it by Massachusetts General Laws, Chapters 40A, 40B, and 41 and the Town of Wenham Zoning Bylaw. The Board hears and decides applications for special permits, appeals or petitions for variances from regulations governing dimensions of land or structures, appeals taken by any aggrieved by reason of his inability to obtain a permit or enforcement action under the provisions of MGL Ch. 40A, and applications for comprehensive permits.

## **Goals Achieved in 2018:**

- The Residences at Middlewood Drive project was completed.
- Two new associate members have been active on the Board.
- The Board approved 2 variances and 8 Special Permits.

## **Priorities for 2019:**

- Continue to work cooperatively with counsel through the appeal process of the Maple Woods comprehensive permit.
- Continue to work cooperatively with counsel through the appeal process of the 253 Larch Row Special Permit.
- Review possible friendly 40B at 40 Hull with Habitat for Humanity.

The Board was thrilled to welcome Dana Begin as the first female member of the Zoning Board of Appeals.

Anthony M. Feeherry, Chair  
Dana Begin, Associate  
Jeremy Coffey  
Christopher Vance  
Evan Campbell, Associate

Margaret Hoffman, Planning Coordinator





# Health and Human Services



# Affordable Housing Trust

The Wenham Affordable Housing Trust is constantly on the lookout for new volunteers and suitable opportunities for the creation of affordable housing. We seek the assistance of every town resident to provide information on any potential opportunities where the Trust could facilitate the creation of appropriate affordable housing in Wenham.

The Trust has made a concerted effort to determine the needs and goals of the Town regarding affordable housing. In 2017, we commissioned a Housing Needs Study to determine our demographic characteristics and where we have shortfalls. Using this data, we also commissioned and completed an Affordable Housing Action Plan in 2018. This plan was developed with as much public input as we could muster. Key goals from the Action Plan include: (1) advancing public awareness of housing needs and community benefits, (2) prioritizing allocation of trust funds to help achieve the Chapter 40B 10% goal for affordable housing, (3) support initiatives to help address local housing needs, and (4) advocate for town policy and regulations to promote creation of affordable housing. The entire plan is available on the Town's web site: [http://www.wenhamma.gov/boards\\_and\\_committees/wenham\\_affordable\\_housing\\_trust.php](http://www.wenhamma.gov/boards_and_committees/wenham_affordable_housing_trust.php).

The Trust currently maintains a housing inventory with a total estimated value of approximately \$240,000. The home has been leased to a qualified household and recorded as a qualified "Local Action Unit." The Trust has also helped to further sustainable goals by placing solar panels on the roof of the building. The panels are designed to furnish 100% of the electricity used by the building and are providing income to the Trust and making the apartment more affordable to the tenant.

The Trust was established in 2009 for the purposes of preserving and creating affordable housing in the Town of Wenham for the benefit of low and moderate-income households. The Trust was granted a number of powers related to its mission of creating affordable housing units within the Town, including the ability to buy and sell real estate, make appropriate investments to maximize the return on funds held for the purpose of creating affordable housing, to accept donations and real or personal property for these purposes, and to make other financial commitments including the hiring of necessary real estate, legal, and financial professionals, all with the approval of the Board of Selectmen. Among its other powers and responsibilities, the Trust is directed to monitor and supervise the placement of qualifying individuals into created affordable housing units and monitor the Town's compliance with the state's goals for provision of affordable housing, applicable to all Massachusetts cities and towns.

There can be as many as seven and as few as five Trustees appointed by the Board of Selectmen to carry out the purpose of the Trust. Joshua Anderson currently serves as chair and Catherine Harrison is the designated Board of Selectmen Trustee. Additional Trustees include Michelle Bailey, Judy Bubriski, Joseph Hosler, Jamie White and Rick Woodland.

The Trust currently has sufficient financial resources to continue its work, drawing upon funds previously established for this purpose with no financial contribution from Town of Wenham operating revenues. The major source of funding for the Trust comes from the transfer of funds originally set aside by a developer for the creation of affordable housing. Other sources of funding include transfer of dedicated housing development related funds previously held in WISSH, the transfer of the so-called Brady Fund, monies from the Community Preservation Fund dedicated for affordable housing, and affordable housing related funds from the North Shore Home Consortium.

Joshua Anderson, Chair  
Michelle Bailey  
Judy Bubriski  
Catherine Harrison, BOS Representative  
Joseph Hosler  
Jamie White  
Rick Woodland



# Board of Health

The Board of Health makes regulations as it deems necessary for the public health and safety of the Town. The Wenham Board of Health is responsible for the enforcement of State Sanitary Codes, State Environmental Codes, and Wenham Board of Health Regulations. The Board of Health hires staff to assist with the following areas of responsibility including: septic systems, housing and dwelling units, food service establishments, private wells, recreational camps for children, and animal inspections.

## Goals Achieved in 2018:

- Ran the second annual Emergency Dispensing Drill through the establishment of a flu clinic at the Buker School.
- Completed the necessary documentation and training to order, supply, and disperse flu vaccine and/or other emergency vaccinations.
- Developed, held a public hearing, and adopted amendments to the “Tobacco Regulations” to increase the legal minimum sale age of tobacco products to 21 years old.
- Co-Sponsored annual Flu Clinics with the Hamilton Board of Health.
- Received a grant renewal with other North Shore communities to cover the costs of tobacco licensing enforcement.
- Participated in the Wenham Museum Day and the 375th Anniversary Community Day on September 8 by staffing an outreach booth with the Public Health Nurse and BOH members that focused on public health awareness and Board of Health services.
- Sponsored “Health Counts,” a health awareness program focusing on well-rounded healthy habits for the entire month of March 2018.
- Responded to and provided public awareness regarding positive test results for mosquitos with West Nile Virus (WNV) in Wenham. Created a mosquito listserv and established seasonal signage for public parks and playing fields. Worked with area schools on ensuring they annually update their exterior pest control planning.
- In 2018, 20 food service establishments were permitted, 33 septic systems were installed, 2 camps were reviewed and inspected, and 2 public pools were permitted.

## Priorities for 2019:

- Continue to conduct emergency preparedness drills and collaborate on emergency preparedness with the Wenham Police Department, Wenham Fire Department, other public safety and local agencies, and the rest of the community.
- Continue to update all Emergency Management plans and details.
- Boost health education and outreach by Public Health Nurse via collaboration with Wenham Council on Aging, Buker Elementary School and Gordon College.
- Continue to develop and run health education awareness programs for Wenham residents.

Respectfully Submitted,  
Dr. Andrew Ting, Chair  
Regina Baker, RN  
Gerald Donnellan

Gregory Bernard, Health Agent  
Bobbie Cody, Assistant Health Agent  
Maribeth Ting, RN, Public Health Nurse  
Anne Jackman, Animal Inspector  
Jackie Bresnahan, Permitting Coordinator & Special Projects Manager

Board of Health outreach  
booth at 375th Anniversary  
Community Day



# Council on Aging

Our mission is to advocate for Wenham senior citizens and to develop, implement, and promote programs and services that support their independence, health, and well-being. All senior residents of Wenham are invited to participate in the scheduled activities and programs that have been developed in Wenham and all of the surrounding communities for your enjoyment and benefit.

## Goals Achieved in 2018:

- Recognized and awarded membership to the Massachusetts AARP Network of Age-Friendly cities and towns.
- Awarded MassDOT grant for a 2018, 8-passenger, handicapped accessible vehicle.
- Successfully reached hundreds of Wenham area residents with programs like SHINE that provides Medicare health insurance counsel, property tax help, legal referrals, fuel assistance, medical rides, weekly food shopping trips, weekly bridge, yoga classes (3 days per week), hand crafting groups, book club, movie lectures c/o *The Great Courses*, seasonal team bocce, ERBA kayaking, outdoor trail walking, monthly art classes, organic gardening, museum trips, State House tours, movies, entertainment, and an active medical equipment loan program.
- Initiated new Dementia Caregiver Support Group meets the 2<sup>nd</sup> Thursday of every month and helps families care for their loved ones with dementia.

## Priorities for 2019:

- *Wenham Connects*, Wenham's new age-friendly task force, has embraced the World Health Organizations (WHO) age and dementia friendly initiative an open exchange of experiences and learning shared between communities, in preparation for the rapid aging of the US population. During Phase II our *Planning Phase*, we will pay special attention to the environmental, economic and social factors that will have the greatest influence on health and well being of residents of our community.
- Develop an intergenerational support program that helps to promote and develop healthy relationships with all age groups in our community. *Wenham Connects* intends to foster greater interaction with the schools and colleges surrounding our community fostering a more inclusive attitude within our community.
- Develop Outreach Plan using social workers to assist local residents aged 80 and over who have decided to age-in-place and in need of additional social services.

James Reynolds, Director  
Elizabeth "Buffy" Colt, COA Board, Chair  
Wendy Campbell, Wenham COA Friends, President  
Peggy Cahill, Age Friendly Community Education Specialist  
Jennifer Flynn, Outreach Marketing Coordinator  
Cathy Tomasello, Administrator  
Warren (Bob) Gray, Van Driver  
Barry Michaud, Van Driver



Pictured: Various exercise outings and classes hosted by the Council on Aging and the SeniorCare booth at the 375th Community Day





# Housing Authority

The Board of Commissioners along with Paula Mountain, the Executive Director, are responsible for the administration of Enon Village at the Wenham Housing Authority; the complex for the elderly/disabled on Larch Lane and two four-bedroom houses for disabled adults also on Larch Lane. The Wenham Housing Authority also works closely with town authorities. Four of the five Commissioners on the Board are elected and there must be one tenant representative elected. Each of the elected commissioners serves a five-year term; these terms are staggered. The fifth Commissioner is appointed by the Governor.

Both the elderly complex at Enon Village and the two houses for disabled adults were built with state funds. The elderly housing complex receives no operating subsidy from the state and is self-sufficient in that it relies solely on rents for its operation. The state occasionally awards grants for specific projects.

The disabled housing is leased to Eliot Community Human Services, Inc. which pays a monthly rent to the Housing Authority. In return for the rent, the Housing Authority provides assistance from its Executive Director and the Maintenance Mechanic and is responsible for capital maintenance. Eliot Community Human Services, Inc. provides the staff for the residents' needs and undertakes preventative maintenance of the buildings. The rent received from Eliot Community Human Services, Inc. is set by the Commonwealth.

With the assistance of Formula Funding through the Department of Housing and Community Development and funds from the WHA own reserves, several capital projects were completed in 2017. This year the WHA replaced the roof and window on the maintenance barn and renovated 86 Larch Lane bathroom.

Both the tenants of the disabled residences and the elderly/disabled benefit from beautiful grounds at Larch Lane which are maintained by the maintenance staff of the housing authority.

## **Enon Village Elderly/Disabled Housing**

Anyone interested in elderly/disabled housing must complete a Common Housing Application for Massachusetts Public Housing (CHAMP) and have an income below \$51,150 for one person and \$58,450 for two people. A waiting list is maintained with current residents of Wenham receiving preference. Thirteen and a half percent (13.5%), which represents 11 of our units, must go to the handicapped/disabled population who is under age 60 and meets state requirements. Rent is calculated on 30% of adjusted gross income which includes utilities.

We express our appreciation to the Police, Fire and Highway departments for their continued concern and care on behalf of the Enon Village residents

The Board of Commissioners meets 12 times per year on the second Tuesday of the month in the community building at Enon Village at 7:00 PM.

If anyone is interested in visiting the facilities at Larch Lane or has questions, please contact the Executive Director at 468-1532.

Bruce Blanchard, Chairperson  
Arthur Burt, Vice-Chairperson  
Suzanne Thomas, Treasurer  
Susan Herrick, Commissioner  
Elizabeth Craig-McCormack, State-Appointee, Vice Treasurer

Paula Mountain, Executive Director  
Christopher Cerino, Maintenance  
Ron Martineau, Groundskeeper

# Veterans Committee

The Wenham Veterans Committee was formed after the 2017 Annual Town Meeting. Bruce Blanchard, Win Dodge, and Dean Pedersen requested permission from the Board of Selectmen to form a committee that would:

- Work with the Veterans' Service Officer and Director of the Eastern Essex District in responding to the needs of veterans living in Wenham.
- Plan, coordinate and implement the activities for Veterans Day and Memorial Day.
- Seek ways to encourage and enhance ways of communicating with veterans living in Wenham.

The committee meets on the second Tuesday of the month at 9 am in the Selectmen's Conference Room September through June. During the summer, the committee meets as is needed. The public is cordially invited to attend each meeting and encouraged to share ideas that will assist the committee in responding the needs and concerns of our veterans.

This year the Veterans Committee planned and implemented four events: The Memorial Day Ceremony/Parade on May 28. The Veterans Day of Remembrance on November 11; the Veterans Committee organized a group of Wenham Veterans to participate in the 375th anniversary celebration/ parade on September 8. Lastly, under the leadership of Gary Cheeseman and William Wilson, with the help of Karen Tyler the Veterans' Services Officer and Selectman John Clemenzi, the committee implemented the placement of 205 wreaths on the graves of veterans buried in the Main Street Cemetery on December 15 in conjunction with the national program titled Wreaths Across America. In addition, the committee designed and presented a protocol for flying the flag at town government buildings and monuments, which was accepted by the Board of Selectmen.

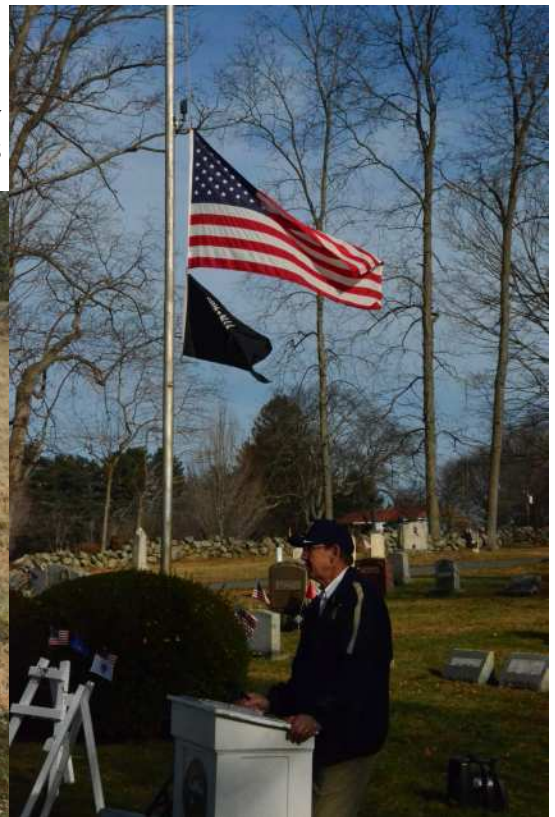
In December 2019, we will participate in Wreaths Across America and place wreaths on all the graves of veterans. We will continue to support Bill Wilson and Gary Cheeseman as they build the data base for the veterans buried in the town cemeteries. We will plan and organize the Memorial Day Parade and Veterans Day ceremony. We will continue to explore and implement ways to reach out to the 135 veterans living in Wenham.

Special thanks goes to the following for all the ways they have supported the mission of the Veterans Committee: Nicci Roebuck, Catherine Tinsley, Dianne Bucco, Jackie Bresnahan, Peter Lombardi, Bill Tyack and the DPW, Stephen Kavanagh and the Fire Department, Tom Perkins and the Police Department, Catherine Harrison, Jack Wilhelm, John Clemenzi, Matt Bailey, Kim Novak and the Boy and Girl Scouts, Erik Fecke, Elizabeth Gasiorowski, the Hamilton-Wenham Marching Band, and Mike Duda, members, and staff of First Church.

Respectfully Submitted,

National Wreaths Across America Day  
on December 15, 2018

Dean W. Pedersen, Chair  
Bruce Blanchard  
Robert Breaker  
Joseph Bubriski  
A. Winslow Dodge  
Peter Hersee  
Michael Lucy  
Jack Wilhelm  
William Wilson



# Veterans' Services

Veterans' Services is charged under Massachusetts General Laws Chapter 115 with providing services to Veterans, dependents, and widows. The Town funds this program for their resident Veterans, dependents, and widows, and is subsequently reimbursed 75% by the Commonwealth. It is the responsibility of the department to follow the process dictated by the Department of Veterans' Services, so that the Town receives the fully allowed reimbursement. The department is also tasked with the responsibility of assisting Veterans and their families with VA benefits– ensuring that each Veteran and/or family member receives all benefits that are available to them.

## Goals Achieved in 2018:

- Assisted Veterans and their families with Veteran Benefits.
- Collaborated with Bill Wilson, Gary Cheeseman, and the Veterans Committee in having Wenham participate in Wreaths Across America for the first time.
- On 12/15/2018, we laid the Wreaths on over 200 Veteran graves with a great turnout of residents in attendance.
- Assisted a Veteran's surviving spouse with obtaining assistance by engaging local community volunteers.

## Priorities for 2019:

- Increase Outreach.
- Collaborate with the Veterans Committee to increase the number of wreaths sponsored for Wreaths Across America and increase the number of Wenham residents participating in the event.
- Create a new webpage.
- Establish quarterly office hours within the Town.

## VA Awarded Benefits (Wenham):

Veteran Compensation: 19 Veterans total \$286,781

Dependency & Indemnity Compensation: 7 widows/widowers total \$108,876

Total Awards: 28 Veterans/Widows/Widowers for \$395,655

Karen Tyler, District Director, was acknowledged by CareDimensions "For her commitment and dedication to Veterans in your Community". Karen also received a Challenge Coin from Francisco Urena, Massachusetts Secretary of Veterans' Services, which is "Awarded for Excellence."

Respectfully Submitted,

Karen Tyler, District Director/ Veteran Service Officer  
Kathleen Collins, Veteran Service Officer  
Eastern Essex Dept. Veterans' Services  
Ipswich Town Hall  
25 Green Street  
Ipswich, MA 01938  
1-866-347-8838

Members of the Veterans Committee attending the Wenham Wreaths Across America event on December 15, 2018



# WISSH: Wenham Issues of Social Service Help

The Wenham Issues of Social Service Help (WISSH) was established in 1979 to assist Wenham residents experiencing an emergency financial situation. Members are appointed by the Board of Selectmen. Along with emergency financial assistance, WISSH is a referral agent for Wenham residents who are in need of help with food, medicine, insurance, utility bills, and fuel assistance. The committee has established quarterly meetings which are held at the Wenham Council on Aging building and Town Hall.

## **Goals Achieved in 2018:**

- Helped people in need. In 2018, WISSH had 6 cases.
- Provided residents with other resources for help.
- Completed a fundraising drive that raised a little over \$1,000.
- Raised awareness about WISSH in the community.

## **Priorities for 2019:**

- Continue fundraising to make our accounts more stable.
- Continue to help people in need.
- Seek out possible new board members.

WISSH continues to have a direct confidential phone line via Town Hall at 978-468-5520 x 9. Messages may be left and the board chair will return all calls. A financial screening is completed for each request to determine eligibility for assistance. Strict confidentiality is maintained by using a number-coded system to transact all financing.

Funding for WISSH comes from the generosity of town residents who respond to the Board's "as needed" appeal for financial support. WISSH does not receive funding from the Wenham Town Operating Budget, so we are dependent on the generous residents who respond to our solicitation. WISSH has not sent a letter requesting financial support to the town since 2009, but that time may be drawing near. Finally, thank you to our Selectmen and Town Administrator for their help and support this year.

Respectfully submitted,

Marisa Bartlett, Chair

Julie Clay, Secretary

Linda Rich

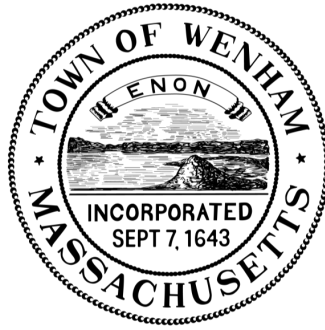
Trudy Reid

Don Killiam

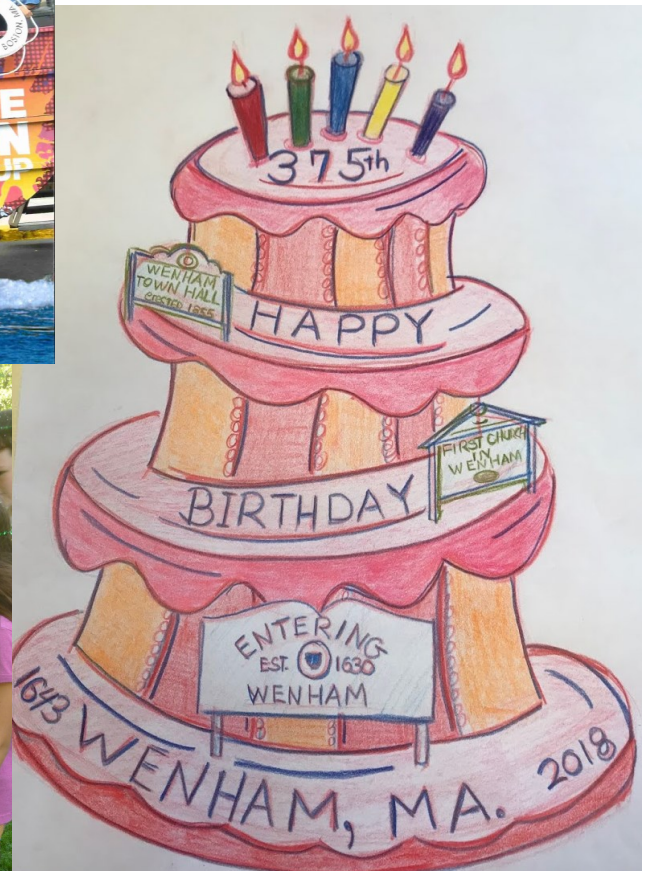
Cal Perkins

Tom Tanous





# Culture and Recreation



# 375th Anniversary Committee

The 375th Anniversary Committee is made up of up to nine members, serving one year terms, and subject to annual reappointment by the Board of Selectmen. The Committee focused on the following functions:

- Conduct outreach to the community to ask for suggested events that residents would be interested in attending.
- Partner with local businesses, community organizations, non-profits, and Town departments to develop events that appeal to all ages and encourage the greatest participation of all Wenham residents and friends.
- Plan and coordinate a series of events for the recreational, educational, and cultural benefit of the community that will serve to commemorate Wenham's heritage and will lead to greater knowledge and appreciation of our history and our future.
- Work with the Board of Selectmen to develop a strategy to fundraise for the Anniversary events.
- Create a master calendar of events and develop marketing materials to disseminate information about the events hosted by the 375th Anniversary Committee, its partners, and friends of Wenham.
- Encourage and support other community organizations to host events that highlight their group's mission and their connections to the history of Wenham.

## Goals Achieved in 2018:

- Worked with local community groups such as the HW Library, Wenham Museum, Gordon College, and area schools to provide events for all ages.
- Planned events and programs for all ages of residents throughout Wenham and the surrounding communities.
- 375<sup>th</sup> Parade and Community Day – exceeded everyone's expectations with an estimated of 500 in attendance, 50 entries for the parade, and 40 vendors for the community day.

## Priorities in 2019:

- To publish and distribute a commemorative book detailing the efforts of the 375<sup>th</sup> Anniversary Committee to include events and programs that took place throughout 2018.

I would like to thank the 375<sup>th</sup> Committee for all their hard work over the last 18 months. I thank the Board of Selectmen and the Town Administrator for their support. Special thanks to the Wenham Police Department, Wenham Fire Department and the Wenham Public Works Department for their guidance leading up to and on the parade and community day. Jackie Bresnahan is also much appreciated for all her assistance in taking the meeting minutes, her assistance in reaching out to businesses and groups for their involvement in our events, and the go between when approvals from the Board of Selectmen was required. There are too many people to name here who came together to assist with many of the programs / events that were offered throughout 2018. They will all be recognized in the print of the commemorative booklet due out in Mid-2019.

Respectfully submitted,

Trudy Reid, Chair

Kirsten N. Alexander, Vice Chair

Harriet P. Davis, Treasurer

Dianne K. Bucco

Gary R. Cheeseman

Robert B. Hicks

Kristen Z. Noon

Althea P. Cranton

Dianna E. Lang

Barbara K. Locke

Wenham 375th Anniversary Celebration banner



# Community Preservation Committee

In 2005, Wenham voters adopted the Community Preservation Act (CPA). This provides the town with a smart growth tool allowing us as a community to identify and preserve vital historic and open space components of our town and to develop opportunities for growth that maintain the town's heritage and character with the added benefit of some matching state funds.

Specifically, CPA funds can be used to help create affordable housing projects that will meet the state's 10% target and to develop efficient strategies to preserve and protect our remaining open space from over development, to provide and upgrade recreational facilities, and to restore our historic buildings and properties. Recently, CPA funds have paid for the debt service on the restoration of the Wenham Town Hall, Wenham's share of the Patton Park pool, and the refurbishment of our parks, playgrounds, and cemeteries. We continue to look for affordable housing and open space opportunities. Information on the application process is available on the town's website and from our staff coordinator, Jackie Bresnahan.

In fiscal 2018, Wenham recognized \$474,434 total from \$358,884 raised by the CPA 3% tax surcharge and an additional \$115,500 from the state, for a 33.69 % match, which is slightly lower than last year's match as more towns approved the CPA, and therefore the funds were shared by more communities.

At the April 2018 Town Meeting, the following appropriations were approved:

- Town Hall construction debt (\$133,250),
- William Fairfield Cemetery Restoration (\$2,500),
- Main Street Cemetery Gravestone Restoration (\$9,500),
- Restoration of the Wenham Museum's historic Clafin-Gerrish-Richards house (\$89,455),
- Administrative expense (\$7,500).

There remains approximately \$1.7 million spread among the required categories of Historic, Open Space and Recreation, and Affordable Housing.

Both Kennon Anderson and Virginia Rogers announced their retirements after many years of able, spirited service and were replaced by Donald Killam, representing the Planning Board, and Natalie Bowers, as Member At-Large.

Natalie Bowers (At-Large Member)  
Arthur N. Burt (Wenham Housing Authority)  
Denis F. Curran, Jr. (H-W Recreation Department)  
Harriet P. Davis (At-Large Member), Chair  
Donald J. Killam, Jr. (Planning Board)  
Barbara K. Locke (Historic District Commission)  
Leo J. Maestranzi (Conservation Commission)  
Tom Starr (At-Large Member)  
Patrick J. Waddell (At-Large Member)



# Cultural Council

The Hamilton Wenham Cultural Council is part of a grassroots cultural funding network supporting community-based projects in the arts, humanities, and sciences annually. Each year, the council is awarded a little less than \$10,000 in funding from the Massachusetts Cultural Council. Through a competitive grant process, the Hamilton Wenham Cultural Council awards funds to arts, humanities, and interpretive science projects in our communities. In 2018, the Council awarded \$10,632 to 20 applications.

The projects were:

Recipient	Project	\$ Awarded
Stephen Lewis	Stop Violence Against Women - A poster exhibit	\$50
HW Library	Eshu & Motoko: Stories & Music from Asia and Africa	\$300
Davis Bates	A Celtic Celebration: Performance for Seniors	\$250
Roger Ticknell	From Ireland to America	\$250
HW Library	The Amazing Nano Brothers Juggling Show	\$332
HW Library	Whimsical Weavings	\$250
Delvena Theatre Co	Ann and Abby	\$250
Charles River Sinfonietta	Chamber Music Concert at The Community House	\$350
MA Center for Native Amer Awareness	Nat'l Native American Heritage Day Pow-wow	\$750
Mass Ed Theater Guild HWHS	The Massachusetts High School Drama Festival	\$650
Kendall Clark, HWRSD	BSO Youth Concert	\$1,000
The Musary	Musical Instrument Lending Acquisitions	\$800
Mary Jane Brown, LWV	2019 Civics Bee!	\$800
Wenham 375 Committee	Wenham's 375th Parade and Community Day	\$700
Patton Homestead Inc	75th Anniversary of D-Day Events at the Patton Homestead	\$500
Katherine Simko, HWRHS	Into the Woods – Fall production at HWRHS	\$900
Community House	Sundays in Patton Park Concert Series	\$800
Community House	Stage 284 Production Sponsor	\$500
Wenham Museum	Kid's Countdown to New Year's Eve	\$800
Alexia Rowe	This Is Not A Bill	\$400

The Council was happy to welcome Lauren Consolazio as a member.

Cultural Council  
 Charlotte Lidrbauch, Chair, Hamilton  
 Maureen Maier, Treasurer, Wenham  
 Kirsten Alexander, Wenham  
 Jennifer Drummond, Hamilton  
 Emily Hayden, Hamilton  
 Lindsay Schnabel, Wenham  
 Lauren Consolazio, Wenham

# Iron Rail Commission

The Iron Rail Commission oversees and helps facilitate operations at the town-owned property at 91 Grapevine Road. Space is provided for DPW operations, Boy Scouts, passive walking and biking trails, as well as the Iron Rail Cemetery. Field space for soccer and building rentals to various private sector vendors provide the Town with income. Swamp land and open space on the property benefit wildlife, the regional water supply, and avoid development that would be detrimental to those resources.

2018 saw additional progress at the Iron Rail Property. Our goal is to continue stabilizing the property and then focus on the enhancements: stabilize the property by tackling the critical infrastructure issues, then enhance the property to bring it up to its full potential.

## Goals Achieved in 2018:

- Maintained 100% occupancy of the tenant spaces.
- The base was completed for the new sign at the front entrance on Grapevine Road. Anticipated completion date for the sign is Spring 2019.
- Stone wall near the new sign was rebuilt and the area cleared and regraded.
- Old garage at rear of the parking lot was torn down and a new one built.
- The Albie Dodge Memorial was completed and dedicated on September 9th.

## Priorities for 2019:

- Complete the installation of the entrance sign.
- Replace the roof and re-pave the road (including the parking lot behind the main building).
- Continue maintenance and cleanup projects.
- Renew the remaining tenant leases.

Iron Rail Commission  
Jim Romano, Chair  
Ted Batchelder  
Jason Wachtel



Photos of the Albie Dodge Memorial Dedication. Above: Ron Gauthier addressing attendees. Right: Albert W. “Win” Dodge cutting the ceremonial ribbon with the assistance of Troop 28.

# Hamilton–Wenham Public Library

The Hamilton-Wenham Public Library is a publicly-funded institution dedicated to the common good by serving the informational, educational, cultural, and recreational needs of the community and encouraging its patrons in the lifelong pursuit of learning and personal growth. The library will be responsive to the needs of its diverse users, advocate and support the use of appropriate technology, build an excellent collection, commit itself to the highest ideals of library service and the principles of intellectual freedom, and provide a welcoming meeting place for the community.

In 2018, the library circulated 219,145 items. Our meeting rooms (including some programs that were offered offsite) were used by community groups and library programs a total of 1,636 times. The library offered 378 adult programs, 50 young adult programs, and 367 children's programs. Our reference department answered 16,485 reference questions and our study rooms were used a total of 2,491 times. 562 new cards were issued this year. Our Overdrive downloadable e-book and audio book circulation increased from 1,433 in 2011 to 11,717 in 2018.

## Goals Achieved in 2018:

- Adding a subscription to *Hoopla* (movies, e-books, e-audio) and *Flipster* (e-magazines)
- Participating with Wenham and Hamilton Police for ALICE training
- Partnering with The Theater in the Open to perform *Much Ado About Nothing*
- Joining with the Recreation Department to show *Coco* at Patton Park
- Hosting *Grit and Grace*, a photographic essay featuring local women
- Offering a series of programs to promote library services
- Working with Ebsco and Archer Insurance to provide a charging station for patrons
- Expanding our Library of Things collection to circulate games, tools, and equipment
- Improving access on the library's website to all our electronic resources
- Working with the Friends of the Library to maintain our pollinator gardens and successfully hatching 105 Monarch butterflies
- Sending YA Librarian, Kim Claire, to give a presentation for the MLS Teen Summit
- Visiting HWRSD classrooms and hosting school field trips
- Leading a summer reading program with 946 children participating

## Priorities in 2019:

- To complete our Five-Year Strategic Plan
- To complete a successful leadership transition when I retire in 2019

In 2018, we said good-bye to many staff members who either moved away, left for school, or transitioned to another position. We said a sad good-bye to Kerry Crockett, Ionelee Brogna, Lizzie Dixon, Josh Hunt, Dede McManus, Miranda Griffiths, and Ella McCrae. We welcomed Charlotte Minasian, Linda Platt, Lily Knudsen, Kathy Lindsay, Julie Niemann and Elizabeth Bellucci. Current Library Staff are: Jan Dempsey, Library Director; Rob Pondelli, Assistant Director; Chris Burns, Library Assistant; Kim Claire, Young Adult Librarian; Kathy Lindsay, Children's Library Assistant; Jeannine Curtis, Library Assistant; Karen D'Ambrosio, General Services Librarian; Nancy Day, Head of Technical Services; Lorraine Der, Children's Librarian; Amy Dzewit, Head of Circulation; Charlotte Minasian, Library Assistant; Julie Niemann, Children's Library Assistant; Anne Hanrahan, Library Assistant; Sarah Lauderdale, Head of Reference; Josh Lear, Library Assistant; Elizabeth Bellucci, Librarian; and Rebecca Shea, Adult Services Librarian. Our Library Pages are Lily Knudsen, Linda Platt, Kate Shelton and Christina Trudel.

We thank our dedicated volunteers who assist in all library departments. Current Library Trustees are; Julie Clay, Chair; Nichole Gray, Vice-Chair; Dolores Boghdan, Secretary; Dede Johnson, Liaison to the Friends; Judith Bubriski; and Dorothy Goudie.

Most of our programs are funded by the generous support of the Friends of the Hamilton-Wenham Public Library who work tirelessly to support our library. The Friends, under the leadership of Ruth Collins and Dede McManus, provided for most of the library's programming. They also contributed toward our unforeseen elevator repairs. The Friends also provided the funds to maintain the pollinator garden. The Friends held three successful book sales in 2018 and they continue to provide the following museum passes for the public to enjoy: Boston by Foot, Children's Museum in Boston, Cape Ann Historical Museum, Concord Museum, DeCordova Museum in Lincoln, Department of Conservation and Recreation, Harvard Museum of Natural History, House of Seven Gables, Edward M. Kennedy

Institute, Institute of Contemporary Art, Isabella Stewart Gardner, JFK Library and Museum, Museum of Fine Arts, Museum of Science, New England Aquarium, Orchard House, Peabody Essex Museum, Strawberry Banke, Wenham Museum, and Zoo New England. Patrons can call to reserve passes or access the remote sign-up on our website. In 2018, patrons reserved museum passes 1,564 times. To learn more, visit the Friends' website at [www.friendsofhwlibrary.org](http://www.friendsofhwlibrary.org).

In 2018 the library added an online subscription to Hoopla (for downloading movies and e-books and e-audio books and to Flipster which includes an online subscription to Consumer Reports. Patrons still enjoy the online subscription to the *The New York Times*. We continue to offer *Chilton Library* for car repair and the *Gale Testing and Education Reference Center*. These products enable patrons to access many library resources on a 24/7 basis. We continue to list our programs and events on our website at [www.hwlibrary.org](http://www.hwlibrary.org). Patrons can order library materials from home through the online catalog and access many electronic resources. The statewide databases, including the *Encyclopedia Britannica* support geo-location, so Massachusetts patrons can access them even without a library card. We also offer our Hamilton and Wenham citizens *Ancestry.com Library Edition*, *American Ancestors*, *Safari Books Online* (for technical books), one geography database, *Booklist Online*, *Morningstar Investment Research Center*, and *Cypress Resume*. We also use the consortium-wide collection of downloadable e-books and audio books via Overdrive. We continue to offer *Universal Class*, a program that allows Hamilton-Wenham citizens to enroll in or audit over 500 classes at no charge. Patrons can sign up for *Wowbrary* emails or our Constant Contact newsletter by going to our website or calling us at 978-468-5577.

After fourteen years of service, I am extremely grateful to our patrons and town leaders for their support of the library as a public good and for their kindness and generosity. This library is a treasure and it has been an honor to work for the communities of Hamilton and Wenham.

Respectfully submitted,  
Jan Dempsey, Library Director



Left: Pumpkin Decorating  
Right: Building Cars for "Coco" Movie at Patton Park

# Joint Board of Library Trustees of Hamilton & Wenham

The Joint Board is responsible for the custody and management of the library and its services and facilities located at 14 Union Street in Hamilton and members are active participants in promoting and supporting the mission statement of the Library.

## **Goals Achieved in 2018:**

- Supported and participated in programs and events that promoted library services.
- Participated with the Strategic Planning Committee to start our third strategic planning process.

## **Priorities for 2019:**

- Submit the 2019 Five-Year Strategic Plan to the Massachusetts Board of Library Commissioners and begin work on the action plan.
- Hire a new library director.
- Build relationships among library staff and library trustees.
- Promote citizens' awareness of the role of the public library trustee and the importance of public libraries.

In FY18, the Library received:

- \$2,171 in trust fund income
- \$2,895 in monetary gifts
- \$21,611 in State Aid
- \$700 from the Cultural Council for Summer Family Programs

Trust Fund Income is used for library materials, staff development, and upkeep of the Children's Room aquarium. State Aid funds were used in FY18 for software, information technology, repairs to the building and elevator, for cleaning the carpets in the entire library and for the subscription to *Universal Class*. Gift funds were used to purchase library collection materials.

In 2018 we welcomed Dede Johnson to the board. We also thanked Patricia Purdy, who completed two terms of service in 2018, for her dedicated work and commitment as a library trustee.

Respectfully submitted,

Julie Clay, Chair  
Nichole Gray, Vice Chair  
Dolores Boghdan, Secretary  
Dede Johnson, Liaison to the Friends  
Judith H. Bubriski  
Dorothy Goudie



# Hamilton-Wenham Recreation Department

The Hamilton-Wenham Recreation Department's mission is to provide a wide variety of programs designed to improve the quality of life for residents by meeting physical and recreational needs. We promote life long lessons through play, education and community wide events. The Hamilton-Wenham Recreation Department is overseen by a Joint Hamilton and Wenham Recreation Committee. The Committee is comprised of three Hamilton residents and three Wenham residents.

## Goals Achieved in 2018:

- Experienced an increase in overall participation and revenue across all of our seasonal programming.
- Introduced a successful "after school" program on Wednesdays throughout the school year which is held at the Recreation Center.
- The Recreation Center Gymnasium Floor was newly renovated, which includes the addition of new pickle ball lines.
- The Veterans Memorial Pool at Patton Park saw a slight increase in usage during the summer of 2018 with over 6300 individual visits. The Hurricanes Swim Team experienced a 53% increase in participation from the previous summer, with an astonishing total of 87 swimmers, making the HW Hurricanes the largest team in the league!
- The Summer Park Program experienced an increase in participation from the previous summer. The program had over 1200 individual registrations, making the summer of 2018 the busiest summer down at the park in the last decade.
- The Recreation Department partnered with local organizations and clubs to run a successful Pumpkin Fest Event.
- The Recreation Department partnered with the Library to show an outdoor movie at Patton Park in the summer.

## Priorities for 2019:

- Offer more community wide events.
- Continue to make improvement to recreational facilities in the town.
- Continue to increase participation in programming by offering a wider array of activities and classes.
- Continue to evaluate the pool and summer park program and make necessary improvements where needed.

## Veterans Memorial Pool Statistics:

### **Memberships Sold**

Family Memberships Sold:	168
Adult Individual Memberships Sold :	17
Senior Memberships Sold:	7
Youth Individual Memberships Sold:	29
Caretaker:	28

### **Pool Attendance**

Total Number of Membership Scans	4,967
Total Number of Drop -ins	1,366
Total Days of Operation	74
Average Daily Attendance	85

### **Swim Lessons/Swim Team Registration**

Swim Lessons Registration: participants	91
Swim Team Registration: participants	87

### **Summer Park Program Statistics**

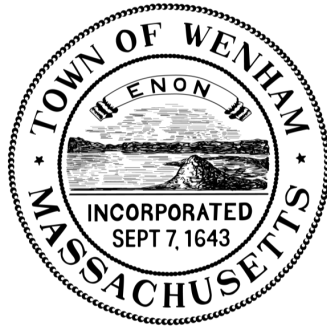
Total Registrations for the Park Program in 2018:	1,262
Total Registrations for the Park Program in 2017:	1,219

Respectfully Submitted,

Sean Timmons, Recreation Director  
Danielle Kiely, Administrative Assistant

Joint Recreation Committee:

Denis Curran, Wenham  
John Cusolito, Wenham  
Len Dolan, Wenham  
Reggie Maidment, Hamilton  
Steve Ozahowski, Chair, Hamilton  
Brad Tilley, Hamilton



# Education



# Hamilton-Wenham Regional School District

The Mission of the Hamilton-Wenham Regional School District is to educate our children to become young adults who are of good character and demonstrate mastery of the knowledge and skills needed to be successful members of our global economy and engaged citizens of the 21<sup>st</sup> Century.

## Goals Achieved in 2018:

- Strengthened the Response to Intervention (RTI) Process at the Elementary Level and develop inventory of Tier 1-3 Interventions.
- Improved curriculum, instruction and assessment practices in grades 6-12 through training teachers in methods for analyzing student learning data.
- Train Curriculum Leaders in Effective Coaching Practices.
- Developed a shared understanding of best practices in conducting walkthroughs among members of the Leadership Team.
- Completed a review of best practices in Social-Emotional Learning (SEL) with Leadership Team.
- Presented plans for the re-imagining of the HWRSD School Library Spaces.

## Priorities for 2019:

- Develop new Strategic Blueprint Document to guide the HWRSD's Improvement Efforts for the next five years.
- Build the Capacity of HWRSD Administrators to Faithfully Implement the DESE's Educator Evaluation System.
- Implement ALICE Crisis Response Protocols to ensure student and staff are using the most current practices regarding school safety.

The HWRSD currently serves 1,715 students in grades K-12, 624 of these students are Wenham Residents. Three elementary schools, Bessie Buker in Wenham and Cutler and Winthrop Elementary in Hamilton, serve students in grades K-5. Students in grades 6-8 attend Miles River Middle School and grade 9-12 students attend Hamilton-Wenham Regional High School.

To serve these students, the HWRSD is currently staffed with approximately 308 Full-Time Equivalent (FTE) Positions. Professional Teaching Staff, 175 total, makes up 57% of these FTEs. Teaching assistants (53 FTE) make up the next largest group, with the remaining 80 positions distributed among administrators, nurses, administrative assistants, cafeteria workers and custodial/maintenance functions.

The FY19 Total Expenditures Budget was approved by both Hamilton and Wenham Town Meeting for the amount of \$34,009,333. The FY20 Budget request will be presented in detail on the HWRSD Website: [www.hwschools.net](http://www.hwschools.net).

The HWRSD would like to recognize the retirements of the following teachers:

Vincent Bucci	34 Years	History/Social Studies	Regional High School
Suzanne Clerkin	15 Years	Teacher	Cutler
Ann Marie Haskell	15 Years	Spanish Teacher	Regional High School
Kathleen Hughes	23 Years	Adjustment Counselor	Buker
Bonnie McGarrell	17 Years	Teacher	Miles River Middle School
Eleanor Todd	23 Years	Math Teacher	Miles River Middle School

We thank them for their many years of service to the HWRSD!

Regional School Committee  
David Polito, Chairperson  
Gene Lee, Vice-Chairperson  
Stacey Metternick, Secretary  
Peter Wolczik, Assistant Secretary  
Jeanise Bertrand  
Michelle Bailey  
Kerry Gertz



Wenham Annual Report  
Heidi T. Riccio, Ed.D., Superintendent-Director  
William O. Nichols, School Committee Representative

Essex North Shore Agricultural and Technical High School (ENSATS) is Massachusetts' newest regional Technical and agricultural high school serving 17 member communities on the North Shore and over 35 surrounding communities. Our mission is to create a culture of academic and technical excellence.

Twenty-five career technical and agricultural programs are available to students from member communities where as students from surrounding communities select from 8 agricultural areas.

Enrollment at ENSATS is 1,406 for the 2018-2019 school year. Moreover, over 1,250 students applied for 375 openings in our current 9<sup>th</sup> grade. Our facility, which opened in September 2014, was designed for over 1,500 students and is organized into two academies.

The Cooperative Education Program places upperclassmen (juniors and seniors) in businesses where they work among professionals in their career majors.

Several of the programs are open to and provide service directly to residents of our communities, including the Maple Street Bistro and Café, the Salon, Pet Grooming, Automotive Technology and Collision Repair, Blooming Designs & More, which all offer our students the opportunity to serve customers.

Our graduates enter the workforce with industry recognized credentials (OSHA, CNA, etc.), hours toward professional licensure which gives them an advantage to their comprehensive counterparts. Over 70% of our students enroll in 2 or 4 year institutions with many earning articulated credit at state community colleges.

ENSATS provides students with extracurricular activities that include MIAA competitive sports, intramural athletics, and various clubs and service groups, including SkillsUSA, FFA; and DECA organizations that encourage students to explore and develop additional skills across their career and technical disciplines.

ENSATS offers a unique combination of career and technical programs from current industry and agriculture, a comprehensive academic program, and broad-ranging student activities.



# *Appendix A*

*FY 2018*

*Financial Documents*

**2018**

**Annual Town Report**

**Part I, Appendix A**





	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types Trust and Agency	Account Groups Long-term Debt	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Services			
Accounts payable								
Warrants payable								
Accrued payroll and withholdings						61,600.14		62,776.83
Other liabilities	1,176.69							
IBNR								
Bonds payable							3,750,000.00	3,750,000.00
Notes payable							245,000.00	245,000.00
Vacation and sick leave liability								
Total Liabilities	<u>772,227.33</u>	<u>67,474.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,600.14</u>	<u>3,995,000.00</u>	<u>4,896,301.58</u>
Fund Equity:								
Reserved for encumbrances	38,522.55							38,522.55
Reserved for expenditures		171,317.46						171,317.46
Reserved for continuing appropriations	950,500.00	931,302.50						1,881,802.50
Reserved for petty cash								
Reserved for appropriation deficit								
Reserved for snow and ice deficit								
Reserved for debt Service								
Reserved for premiums								
Reserved fund balance								
Undesignated fund balance	1,026,564.77	2,846,533.89	217,076.10			2,156,629.55		6,246,804.31
Unreserved retained earnings								
Investment in capital assets								
Total Fund Equity	<u>2,015,587.32</u>	<u>3,949,153.85</u>	<u>217,076.10</u>	<u>-</u>	<u>-</u>	<u>2,156,629.55</u>	<u>-</u>	<u>8,338,446.82</u>
Total Liabilities and Fund Equity	<u>2,787,814.65</u>	<u>4,016,627.96</u>	<u>217,076.10</u>	<u>-</u>	<u>-</u>	<u>2,218,229.69</u>	<u>3,995,000.00</u>	<u>13,234,748.40</u>
	-	-	-	-	-	-	-	-

**PROOF**

**Cash Reconciliation for June 30 - Fiscal Year 2018**

<b>Total Treasurer's Cash and Investments (6/30 year-end report)</b>	<b>8,778,441.01</b>
<b>Other trust funds not in custody of Treasurer</b>	0.00
<b>Total Cash and Investments</b>	<b>8,778,441.01</b>
<b>Accountant's/Auditor's Cash and Investments (PER BALANCE SHEET)</b>	
General Fund	2,016,764.00
Special Revenue Funds	3,949,154.00
Capital Projects Funds	217,076.00
Enterprise Funds	0.00
Trust and Agency Funds	2,218,230.00
<b>Total per general ledger</b>	<b>8,401,224.00</b>
<b>Reconciling Items (specify)</b>	
Warrants Payable	387,699.83
Petty Cash	0.00
deposits in transit	-8,745.30
cash book variance	63.00
deposit in cash book posted in error-corrected in FY2019	-1,903.44
payroll tax adjustment made in FY2019	103.27
	0.00
<b>Total Adjusted Accountant's/Auditor's Cash and Investments</b>	<b>8,778,441.36</b>
<b>Variance (explain) - rounding</b>	-0.35

**Signatures**

**Treasurer**

I hereby certify to the best of my knowledge that this information is complete and accurate as of this date.

**Monica Ford, Treasurer/Collector/Finance Director , Wenham , treasurer@wenhamma.gov 978-468-5520 | 10/22/2018 10:19 AM**

**Accountant/Auditor**

I hereby certify that the foregoing schedule, setting forth the total cash and investments in the general ledger, is either in agreement with the total cash in the custody of the Treasurer or efforts are being made to reconcile any variances.

**Christopher Holak, Accountant , Wenham , cholak@wenhamma.gov 978-468-5520 | 10/22/2018 10:50 AM**

**Schedule of Outstanding Receivables - Fiscal Year 2018**

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
<b>Personal Property Taxes</b>			
Levy of 2018	604.00	604.00	0.00
Levy of 2017	413.00	413.00	0.00
Levy of 2016	383.00	383.00	0.00
Levy of 2015	363.00	363.00	0.00
Levy of Prior Years	2,078.00	2,078.00	0.00
<b>Total</b>	<b>3,841.00</b>	<b>3,841.00</b>	<b>0.00</b>
<b>Real Estate Taxes</b>			
Levy of 2018	143,184.00	143,184.00	0.00
Levy of 2017	0.00	0.00	0.00
Levy of 2016	0.00	0.00	0.00
Levy of 2015	0.00	0.00	0.00
Levy of Prior Years	0.00	0.00	0.00
<b>Total</b>	<b>143,184.00</b>	<b>143,184.00</b>	<b>0.00</b>
<b>Deferred Property Taxes</b>			
Deferred Property Taxes	0.00	0.00	0.00
<b>Taxes in Litigation</b>			
Taxes in Litigation	0.00	0.00	0.00
<b>Motor Vehicle Excise</b>			
Levy of 2018	124,774.00	124,774.00	0.00
Levy of 2017	6,372.00	6,372.00	0.00
Levy of 2016	1,616.00	1,616.00	0.00
Levy of 2015	1,748.00	1,748.00	0.00
Levy for Prior Years	22,931.00	22,931.00	0.00
<b>Total</b>	<b>157,441.00</b>	<b>157,441.00</b>	<b>0.00</b>
<b>Tax Liens/Tax Title</b>			
Tax Liens/Tax Title	130,501.00	130,501.00	0.00
<b>Tax Foreclosures/Tax Possessions</b>			
Tax Foreclosures/Tax Possessions	368,456.00	368,456.00	0.00
<b>Other Excise Taxes</b>			
Boat Excise	0.00	0.00	0.00
Farm animal excise	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
<b>User Charges Receivables</b>			
Water	23,714.00	23,714.00	0.00
Sewer	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
<b>Utility Liens Added to Taxes</b>			
Utility Liens Added to Taxes	132.00	132.00	0.00

**Schedule of Outstanding Receivables - Fiscal Year 2018**

	<b>Detail per Treasurer/Collector</b>	<b>Balance per General Ledger</b>	<b>Variance</b>
<b>Departmental and Other Receivables</b>			
Ambulance	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
Other:	0.00	0.00	0.00
<b>Special Assessments Receivable</b>			
Unapportioned assessments	0.00	0.00	0.00
Apportioned assessments added to taxes	0.00	0.00	0.00
Committed interest added to taxes	0.00	0.00	0.00
Apportioned assessments not yet due	0.00	0.00	0.00
Suspended assessments	0.00	0.00	0.00
Special assessments tax liens	0.00	0.00	0.00

**Signatures**

**Accountant/Auditor**

I hereby certify that the foregoing schedule, setting forth the outstanding receivables in the general ledger, is either in agreement with the detail per the Treasurer / Collector or efforts are being made to reconcile any variances.

**Christopher Holak, Accountant , Wenham , cholak@wenhamma.gov 978-468-5520 | 9/26/2018 11:33 AM**

**Collector/Treasurer**

I hereby certify to the best of my knowledge that this information is complete and accurate as of this date.

**Monica Ford, Treasurer/Collector/Finance Director , Wenham , treasurer@wenhamma.gov 978-468-5520 | 10/22/2018 2:37 PM**

**Treasurer**

I hereby certify to the best of my knowledge that this information is complete and accurate as of this date.

**Monica Ford, Treasurer/Collector/Finance Director , Wenham , treasurer@wenhamma.gov 978-468-5520 | 10/22/2018 4:50 PM**



**Massachusetts Department of Revenue, Division of Local Services  
Bureau of Accounts ~ Automated Statement of Indebtedness**

City/Town/District of : WENHAM

**FY2018**

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2017	+ New Debt Issued	- Retirements	= Outstanding June 30, 2018	Interest Paid in FY2018
Buildings	3,304,000.00		429,000.00	2,875,000.00	80,440.00
Departmental Equipment	395,000.00		100,000.00	295,000.00	9,315.00
School Buildings				0.00	
School - All Other				0.00	
Sewer	420,000.00		40,000.00	380,000.00	12,230.00
Solid Waste				0.00	
Other Inside	70,000.00		20,000.00	50,000.00	1,620.00

<b>SUB - TOTAL Inside</b>	\$4,189,000.00	\$0.00	\$589,000.00	\$3,600,000.00	\$103,605.00
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Long Term Debt Outside the Debt Limit	Outstanding July 1, 2017	+ New Debt Issued	- Retirements	= Outstanding June 30, 2018	Interest Paid in FY2018
Airport				0.00	
Gas/Electric Utility				0.00	
Hospital				0.00	
School Buildings				0.00	
Sewer				0.00	
Solid Waste				0.00	
Water	266,000.00		116,000.00	150,000.00	4,205.00
Other Outside				0.00	

<b>SUB - TOTAL Outside</b>	\$266,000.00	\$0.00	\$116,000.00	\$150,000.00	\$4,205.00
----------------------------	--------------	--------	--------------	--------------	------------

<b>TOTAL Long Term Debt</b>	\$4,455,000.00	\$0.00	\$705,000.00	\$3,750,000.00	\$107,810.00
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*Please complete all sections of this report and return it to the Public Finance Section no later than September 30, 2018.*

I certify to the best of my knowledge that this information is complete and accurate as of this date.

\_\_\_\_\_  
Treasurer: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

\_\_\_\_\_  
Accounting Officer: \_\_\_\_\_ Date: \_\_\_\_\_

<b>Delivery By U.S. Mail</b>	<b>Phone/Fax</b>	<b>FedEx, UPS, Other Delivery</b>
Public Finance Section	(617) 626-2399	Public Finance Section
Division of Local Services	(617) 626-4110	Division of Local Services
PO Box 9569	Fax (617) 626-3916	100 Cambridge St.
Boston MA 02114-9569		Boston MA 02114

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

**I. TAX RATE SUMMARY**

la. Total amount to be raised (from page 2, IIe)	\$ 21,750,206.19
lb. Total estimated receipts and other revenue sources (from page 2, IIIe)	5,875,795.04
lc. Tax Levy (Ia minus Ib)	\$ 15,874,411.15
ld. Distribution of Tax Rates and levies	

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	97.7789	15,521,824.60	861,366,115.00	18.02	15,521,817.39
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	1.1983	190,223.07	10,556,642.00	18.02	190,230.69
Net of Exempt					
Industrial	0.1003	15,922.03	883,500.00	18.02	15,920.67
<b>SUBTOTAL</b>	<b>99.0775</b>		<b>872,806,257.00</b>		<b>15,727,968.75</b>
Personal	0.9225	146,441.44	8,126,659.00	18.02	146,442.40
<b>TOTAL</b>	<b>100.0000</b>		<b>880,932,916.00</b>		<b>15,874,411.15</b>

MUST EQUAL 1C

Assessors

Lisa Craig, Board of Assessors , Wenham 978-468-5520 | 12/18/2018 11:41 AM

Comment: Lisa Craig

John Bucco, Board of Assessors , Wenham 978-468-5520 | 12/18/2018 11:42 AM

Comment:

Steven Ozahowski, Assessor , Wenham , sozahowski@wenhamma.gov 978-468-5520 | 12/17/2018 5:31 PM

Comment:

Do Not Write Below This Line --- For Department of Revenue Use Only

**Reviewed By:** Susan Whouley  
**Date:** 12/18/2018  
**Approved:** Thomas Guilfoyle  
**Director of Accounts:** Mary Jane Handy

NOTE : The information was Approved on 12/18/2018

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

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*Jane Jane Hardy*

NOTE : The information was Approved on 12/18/2018

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

**II. Amounts to be raised**

IIa. Appropriations (col.(b) through col.(g) from page 4)		<u>20,046,059.00</u>
IIb. Other amounts to be raised		
1. Amounts certified for tax title purposes	<u>10,000.00</u>	
2. Debt and interest charges not included on page 4	0.00	
3. Final Awards	0.00	
4. Total overlay deficit	0.00	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	9,451.00	
6. Revenue deficits	0.00	
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00	
8. CPA other unappropriated/unreserved	<u>1,318,528.19</u>	
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00	
10. Other :	0.00	
TOTAL IIb (Total lines 1 through 10)		<u>1,337,979.19</u>
IIc. State and county cherry sheet charges (C.S. 1-EC)		231,168.00
IId. Allowance for abatements and exemptions (overlay)		135,000.00
IIE. Total amount to be raised (Total IIa through IId)		<u>21,750,206.19</u>

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	465,044.00	
2. Massachusetts school building authority payments	0.00	
TOTAL IIIa		<u>465,044.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (page 3, col (b) Line 24)	<u>2,299,517.85</u>	
2. Offset Receipts (Schedule A-1)	<u>0.00</u>	
3. Enterprise Funds (Schedule A-2)	<u>0.00</u>	
4. Community Preservation Funds (See Schedule A-4)	<u>1,943,233.19</u>	
TOTAL IIIb		<u>4,242,751.04</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (page 4, col (c))	<u>200,500.00</u>	
2. Other available funds (page 4, col (d))	<u>217,500.00</u>	
TOTAL IIIc		<u>418,000.00</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash..appropriated on or before June 30, 2018	750,000.00	
1b. Free cash..appropriated on or after July 1, 2018	0.00	
2. Municipal light surplus	0.00	
3. Other source :	0.00	
TOTAL IIId		<u>750,000.00</u>
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		<u>5,875,795.04</u>

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from IIE)		<u>21,750,206.19</u>
b. Total estimated receipts and other revenue sources (from IIIe)	<u>5,875,795.04</u>	
c. Total real and personal property tax levy (from Ic)	<u>15,874,411.15</u>	
d. Total receipts from all sources (total IVb plus IVc)		<u>21,750,206.19</u>

NOTE : The information was Approved on 12/18/2018

**TAX RATE RECAPITULATION**  
**Fiscal Year 2019**

LOCAL RECEIPTS NOT ALLOCATED \*

Receipt Type Description	(a) Actual Receipts Fiscal 2018	(b) Estimated Receipts Fiscal 2019
==> 1. MOTOR VEHICLE EXCISE	730,810.00	492,361.85
2. OTHER EXCISE		
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> d.Cannabis	0.00	0.00
==> 3. PENALTIES AND INTEREST ON TAXES AND EXCISES	53,140.00	50,000.00
==> 4. PAYMENTS IN LIEU OF TAXES	12,297.00	10,348.00
5. CHARGES FOR SERVICES - WATER	500,861.00	427,395.00
6. CHARGES FOR SERVICES - SEWER	0.00	0.00
7. CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8. CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9. OTHER CHARGES FOR SERVICES	21,565.00	49,641.00
10. FEES	36,092.00	25,738.00
a.Cannabis Impact Fee	0.00	0.00
11. RENTALS	123,900.00	141,450.00
12. DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13. DEPARTMENTAL REVENUE - LIBRARIES	6,119.00	3,266.00
14. DEPARTMENTAL REVENUE - CEMETERIES	14,000.00	13,000.00
15. DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16. OTHER DEPARTMENTAL REVENUE	41,849.00	60,963.00
17. LICENSES AND PERMITS	139,572.00	116,660.00
18. SPECIAL ASSESSMENTS	751,418.00	879,668.00
==> 19. FINES AND FORFEITS	17,785.00	27,093.00
==> 20. INVESTMENT INCOME	15,352.00	1,934.00
==> 21. MEDICAID REIMBURSEMENT	0.00	0.00
==> 22. MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23. MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	6,542.00	0.00
24. <b>Totals</b>	<b>2,471,302.00</b>	<b>2,299,517.85</b>

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2019 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

**Accounting Officer**

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the above-indicated fiscal year tax rate recapitulation form by the City / Town / District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Christopher Holak, Accountant, Wenham, cholak@wenhamma.gov 978-468-5520 | 12/17/2018 11:37 AM

Comment:

\* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or departmental revolving funds per Chapter 44, Section 53E 1/2. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2019 estimated receipts to FY 2018 estimated receipts to be used in calculating the Municipal Revenue Growth Factor (MRGF).

NOTE : The information was Approved on 12/18/2018



**TAX RATE RECAPITULATION**  
 Fiscal Year 2019

City/Town Council or Town Meeting Dates	FY*	(a) Total Appropriations Of Each Meeting	APPROPRIATIONS					AUTHORIZATIONS		
			(b) From Raise and Appropriate	(c) From Free Cash (See B-1)	(d) From Other Available Funds (See B-2)	(e) From Offset Receipts (See A-1)	(f) From Enterprise Funds (See A-2)	(g) From Community Preservation Funds (See A-4)	(h) *** Departmental Revolving Funds	(i) Borrowing Authorization (Other)
04/07/2018	2019	20,046,059.00	19,003,354.00	200,500.00	217,500.00	0.00	0.00	25,000.00	0.00	
<b>Total</b>		<b>20,046,059.00</b>	<b>19,003,354.00</b>	<b>200,500.00</b>	<b>217,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>	

\* Enter the fiscal year to which the appropriation relates, i.e., fiscal year 2018 or fiscal 2019.  
 \*\* Appropriations included in column (b) must not be reduced by local receipts or any other funding source.  
 Appropriations must be entered gross to avoid a duplication in the use of estimated or other sources of receipts.  
 \*\*\* Include only revolving funds pursuant to Chapter 44, Section 53 E 1/2.

Clerk  
 I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.  
 Dianne K Bucco , Town Clerk , Wenham , dbucco@wenhamma.gov 978-468-5520 | 12/17/2018 5:29 PM  
 Comment:

NOTE : The information was Approved on 12/18/2018

**TOWN OF WENHAM  
TRUST FUND REPORT  
JULY 1, 2017 - JUNE 30, 2018**

NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2017	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2018
<b>Cemetery Flower Funds</b>						
Abbott Fund	200.00	218.58	1.21			219.79
George Badger Fund	100.00	105.12	0.60			105.72
Batchelder Fund	400.00	433.23	2.46			435.69
Becker Fund	1,000.00	1,135.37	6.42			1,141.79
Lloyd Brooks Fund	200.00	212.21	1.17			213.38
John D. Cannon Fund	175.00	179.62	1.00			180.62
Frank Corning Fund	200.00	204.61	1.17			205.78
D'Ambrosio Fund	200.00	243.84	1.40			245.24
Elizabeth Dodge Fund	200.00	204.61	1.17			205.78
Philip Ellwood Dodge Fund	200.00	204.65	1.17			205.82
Margaret R. Dudley Fund	200.00	201.39	1.13			202.52
Almont & Eleanor Elwell Fund	200.00	204.41	1.17			205.58
A & E Cosh Fund	500.00	582.58	3.28			585.86
Dorothy Pulsifier Fund	500.00	583.99	3.29			587.28
Mercy Featherstone Fund	425.00	484.46	2.64			487.10
Goodridge & Larabee Fund	200.00	204.61	1.17			205.78
Earle E. Johnson Fund	200.00	204.63	1.17			205.80
Col. Henry F. Kent Fund	200.00	204.61	1.17			205.78
George Kilham Fund	200.00	201.36	1.13			202.49
William E. Ludden Fund	200.00	220.16	1.23			221.39
Walter C. Ober Fund	400.00	452.79	2.58			455.37
Lena Peck Fund	225.00	240.97	1.37			242.34
A & M Perkins Fund	200.00	205.61	1.18			206.79
Edward A. Perkins Fund	200.00	229.08	1.27			230.35
Ruth D. Perkins Fund	500.00	629.50	3.56			633.06
John H. Rice Fund	100.00	99.77	0.58			100.35
Ralph M. Smith Fund	200.00	237.31	1.34			238.65
Elbridge Stanley Fund	200.00	207.27	1.18			208.45
Ethel B. Wentworth Fund	200.00	231.12	1.26			232.38
<b>General Cemetery Funds</b>						
David O. Allen Fund	475.00	1,371.97	7.76			1,379.73
Hattie L. Batchelder Fund	596.68	1,460.81	8.27			1,469.08
JH & ML Perkins Fund	1,000.00	2,049.53	11.60			2,061.13
Ethel B. Wentworth Fund	1,000.00	1,664.56	9.40			1,673.96
<b>General Charity Funds</b>						
John K. Dodge Fund	500.00	532.36	3.01			535.37
Mary E. Perkins Fund	3,000.00	3,183.76	18.01			3,201.77
Ralph M. Smith Fund	34,000.00	36,071.91	203.82			36,275.73
Elizabeth P. Tilton Fund	3,000.00	3,183.76	18.01			3,201.77
Benjamin F. Young Fund	1,620.00	1,720.47	9.71			1,730.18
<b>Library Memorial Funds</b>						
Louise E. Brown Fund	66,108.65	68,920.88	389.40			69,310.28
Charles W. & Marjorie Davis Fund	4,780.00	5,814.73	32.85			5,847.58
Judson W. Dodge Fund	500.00	1,668.74	9.44			1,678.18
Edwin P. Hawkins Fund	100.00	320.47	1.80			322.27
Dorothy Jones Library Fund	42.37	91.74	0.55			92.29
Francis Dolan Library Fund	260.36	552.48	3.13			555.61
Bernice H. Mersereau Library Fund	1,163.64	2,428.86	13.74			2,442.60
Leon W. Bishop Library Fund	1,164.97	1,490.73	8.42			1,499.15
Dodge Public Library Fund	1,808.95	3,766.08	21.27			3,787.35
John Harnett Jr. Library Fund	2,430.15	4,647.75	26.27			4,674.02
Justin Allen Library Fund	1,164.12	1,244.63	7.04			1,251.67
John F. & Ann Neary Library Fund	2,871.45	3,391.88	19.17			3,411.05

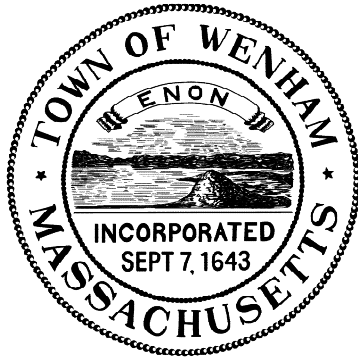
**TOWN OF WENHAM  
TRUST FUND REPORT  
JULY 1, 2017 - JUNE 30, 2018**

NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2017	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2018
Priscilla Johnson Library Fund	540.00	885.76	5.03			890.79
Anita Bruyere Library Fund	490.00	1,018.29	5.77			1,024.06
Dr. Donald Conwell Library Fund	3,570.00	4,456.35	25.18			4,481.53
Katlyn MacCready Bird Educ'l Lib Fund	9,248.68	10,565.86	59.70			10,625.56
Marion K. Wilks Library Fund	2,490.00	3,474.61	19.61			3,494.22
James Hompe Memorial Library Fund	940.00	2,060.41	11.63			2,072.04
Percival & Elinor G. Whipple Library Fund	9,490.00	10,005.17	56.53			10,061.70
Newalt Rose A. Richards Mem'l Lib Trust	2,935.00	3,811.98	21.53			3,833.51
Eleanor H. Belton Mem'l Lib Trust	1,100.00	1,990.98	11.27			2,002.25
Elizabeth L. Beckett Mem'l Lib Trust Fund	975.00	1,430.97	8.07			1,439.04
Nielson Fund	3,000.00	7,173.18	40.54			7,213.72
Rae Scott Memorial Trust	12,000.00	12,274.37	69.38			12,343.75
Katherine Duffy Lib Trust Fund	143,601.69	146,761.54	836.05			147,597.59
Susan D Lillie Library Trust Fund	59,790.00	60,362.35	6.62			60,368.97
<b>Perpetual Care Trust Funds</b>						
Perkins War Memorial Perpetual Care	83,395.61	88,400.60	499.49			88,900.09
Perkins Cemetery Perpetual Care	143,844.62	151,385.09	857.86			152,242.95
Cemetery Perpetual Care Fund	178,215.98	184,221.20	1,071.51			185,292.71
<b>Other Funds Reserved for Giving</b>						
Education Fund		10,331.90	58.42			10,390.32
Scholarship Fund		3,946.83	22.29			3,969.12
Elderly and Disabled Fund		12,162.24	68.73			12,230.97
Wenham Affordable Housing Trust		654,325.90	10,582.29		35,236.46	629,671.73
Wenham Affordable Home Improvement (Brady)		220,201.86	1,285.56			221,487.42
WISSH Financial Assistance		6,478.44		2,000.00	2,772.11	5,706.33
WISSH Elderly Housing		6,465.59				6,465.59
<b>Conservation Fund</b>		54,217.17	288.24	1,068.00		55,573.41
<b>OPEB Fund</b>		66,066.67	3,727.39	30,000.00		99,794.06
<b>Stabilization Fund</b>		520,169.41	2,939.17			523,108.58
<b>TOTALS</b>	<b>791,137.92</b>	<b>2,398,990.28</b>	<b>23,450.00</b>	<b>33,068.00</b>	<b>38,008.57</b>	<b>2,417,499.71</b>

## CPA Fund Balances

Thursday, February 15, 2018

	2019	
CPA Surcharge 3%	\$ 315,000.00	
State Match - Estimate	\$ 75,000.00	
<b>Estimated Annual Revenue</b>	<b>\$ 390,000.00</b>	
FY 19 10% Appropriations	\$ (117,000.00)	
FY 19 Budgetary Reserve	\$ (265,500.00)	
FY 19 Administrative appropriation	\$ (7,500.00)	
	<b>\$ (390,000.00)</b>	
<hr/>		
<b>CPA Fund Balance 7/1/17</b>	<b>\$ 754,160.93</b>	
FY19 10% Appropriations	\$ 117,000.00	
FY 19 Administrative	\$ (7,500.00)	
FY 19 Budgetary Reserve	\$ (283,000.00)	
FY 18 Budgetary Reserve to Close to Fund Balance	\$ 307,500.00	
FY 18 Admin to Close to Fund Balance	\$ 3,620.64	
FY 19 Fairfield Cemetery Restoration Project	\$ (2,500.00)	
FY 19 Main Street Cemetery Gravestone Preservation	\$ (9,500.00)	
FY 19 Debt Payment for Town Hall	\$ (87,250.00)	
FY 19 Wenham Museum preservation of the Clafin/Gerrish House	\$ (89,455.00)	
		<b>\$ 703,076.57</b>
<hr/>		
<b>Open Space / Recreation 7/1/17</b>	<b>\$ 598,292.63</b>	
10% FY 2019 estimated revenue	\$ 39,000.00	
		<b>\$ 637,292.63</b>
<hr/>		
<b>Historic Preservation 7/1/17</b>	<b>\$ 46,009.87</b>	
10% FY 2019 estimated revenue	\$ 39,000.00	
FY 19 Debt Payment for Town Hall	\$ (46,009.87)	
		<b>\$ 39,000.00</b>
<hr/>		
<b>Community Housing 7/1/17</b>	<b>\$ 287,000.00</b>	
10% FY 2019 estimated revenue	\$ 39,000.00	
		<b>\$ 326,000.00</b>
<hr/>		
<b>Budgetary Reserve</b>		
FY 19 apportionment	\$ 265,500.00	
		<b>\$ 265,500.00</b>
<hr/>		
<b>TOTAL RESERVES</b>		<b>\$ 1,970,869.20</b>



# *Appendix B*

*FY 2018*

*Independent Financial*

*Audit Report*

**2018**

**Annual Town Report**

**Part I, Appendix A**



***TOWN OF WENHAM, MASSACHUSETTS***

***REPORT ON EXAMINATION OF  
BASIC FINANCIAL STATEMENTS***

***YEAR ENDED JUNE 30, 2018***

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

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## **Independent Auditor's Report**

To the Honorable Board of Selectmen  
Town of Wenham, Massachusetts

## **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the year ended June 30, 2018, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to financial statements.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of June 30, 2018, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2019, on our consideration of the Town of Wenham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wenham's internal control over financial reporting.



February 25, 2019



***Management's Discussion and Analysis***

# ***Management's Discussion and Analysis***

## ***Overview of the Financial Statements***

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and deferred outflows and liabilities and deferred inflows, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, culture and recreation, community preservation, and interest. The Town's business-type activities relate to the water activities.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town adopts annual appropriated budgets for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information after the notes to the financial statements to demonstrate compliance with these budgets.

**Proprietary funds.** Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town maintains one proprietary fund to account for its water activities.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town maintains an Other Postemployment Benefits Trust fund.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Town’s budgetary basis of accounting as well as pension and other postemployment benefits obligations.

## Government-wide Financial Analysis

### Governmental Activities

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. The Town’s governmental assets and deferred outflows exceeded liabilities and deferred inflows by \$6.0 million at the close of 2018. Key components of the Town’s governmental financial position are listed below.

	2018	2017 (As Revised)
<b>Assets:</b>		
Current assets.....	\$ 9,544,993	\$ 9,148,166
Noncurrent assets (excluding capital).....	-	35,064
Capital assets.....	12,782,564	12,874,665
<b>Total assets.....</b>	<b>22,327,557</b>	<b>22,057,895</b>
<b>Deferred outflows of resources:</b>		
Deferred outflows related to pensions.....	1,050,194	769,746
Deferred outflows related to other postemployment benefits...	294,612	191,732
<b>Total deferred outflows of resources.....</b>	<b>1,344,806</b>	<b>961,478</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	313,309	225,233
Noncurrent liabilities (excluding debt).....	12,902,461	12,297,280
Current debt.....	890,167	641,680
Noncurrent debt.....	3,036,671	3,681,838
<b>Total liabilities.....</b>	<b>17,142,608</b>	<b>16,846,031</b>
<b>Deferred inflows of resources:</b>		
Deferred inflows related to pensions.....	519,833	195,061
<b>Net position:</b>		
Net investment in capital assets.....	8,855,726	8,647,434
Restricted.....	5,069,182	5,261,265
Unrestricted.....	(7,914,986)	(7,930,418)
<b>Total net position.....</b>	<b>\$ 6,009,922</b>	<b>\$ 5,978,281</b>

Net position of \$8.9 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A restricted portion of the net position totaling \$5.1 million represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* has a year-end deficit of \$7.9 million. The Town was required to implement the provisions of the Governmental Accounting Standards Board Statement #68, Accounting and Financial Reporting for Pensions. As a member unit of the Essex Regional Retirement System, the Town is required to report its proportionate share of the net pension liability and related deferred inflows/outflows.

The governmental activities of the Town are detailed below. The governmental activities net position increased by \$32,000 during the current year which is primarily due to capital grants of \$854,000 offset by increases in the net pension liability, deferred inflows/outflows and other postemployment benefits liability due to the implementation of GASB #75.

	2018	2017 (As Revised)
<b>Program Revenues:</b>		
Charges for services..... \$	1,500,982	\$ 1,370,103
Operating grants and contributions.....	224,409	225,214
Capital grants and contributions.....	853,760	241,835
<b>General Revenues:</b>		
Real estate and personal property taxes, net of tax refunds payable.....	14,932,090	14,299,943
Motor vehicle and other excise taxes.....	791,649	737,053
Community preservation tax.....	357,863	341,945
Grants and contributions not restricted to specific programs.....	459,883	425,522
Unrestricted investment income.....	36,790	18,443
Miscellaneous.....	74,127	71,137
<b>Total revenues.....</b>	<b>19,231,553</b>	<b>17,731,195</b>
<b>Expenses:</b>		
General government.....	1,914,779	2,143,277
Public safety.....	3,835,750	4,718,329
Education.....	9,363,100	8,916,867
Public works.....	2,259,962	2,109,505
Health and human services.....	216,375	283,472
Culture and recreation.....	1,387,909	1,802,311
Community preservation.....	123,300	546,729
Interest.....	98,737	114,038
<b>Total expenses.....</b>	<b>19,199,912</b>	<b>20,634,528</b>
<b>Change in net position.....</b>	<b>31,641</b>	<b>(2,903,333)</b>
<b>Net position, beginning of year (as revised).....</b>	<b>5,978,281</b>	<b>8,881,614</b>
<b>Net position, end of year..... \$</b>	<b>6,009,922</b>	<b>\$ 5,978,281</b>

**Business-type Activities**

The Town's business-type activities reflect the operations of the Town's water enterprise fund. Business-type assets exceeded liabilities by \$1.5 million at the close of 2018. The following table identifies key elements of the net position of the Town's business-type activities.

	<u>2018</u>	<u>2017</u>
<b>Assets:</b>		
Current assets.....	\$ 467,399	\$ 390,429
Capital assets.....	1,241,185	1,340,860
<b>Total assets.....</b>	<b><u>1,708,584</u></b>	<b><u>1,731,289</u></b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	831	3,490
Noncurrent liabilities (excluding debt).....	6,481	6,348
Current debt.....	75,000	116,000
Noncurrent debt.....	75,000	150,000
<b>Total liabilities.....</b>	<b><u>157,312</u></b>	<b><u>275,838</u></b>
<b>Net position:</b>		
Net investment in capital assets.....	1,106,295	1,089,970
Unrestricted.....	444,977	365,481
<b>Total net position.....</b>	<b><u>\$ 1,551,272</u></b>	<b><u>\$ 1,455,451</u></b>

The Town's business-type activities net position increased by \$96,000 during the current year. The results reflect the Town's intention to recover its costs of operations through rates.

	<u>2018</u>	<u>2017</u>
<b>Program Revenues:</b>		
Charges for services.....	\$ 500,637	\$ 456,096
<b>General Revenues:</b>		
Gain (loss) on disposal of capital assets.....	(28,497)	-
<b>Total revenues.....</b>	<b><u>472,140</u></b>	<b><u>456,096</u></b>
<b>Expenses:</b>		
Water.....	376,319	372,116
<b>Change in net position.....</b>	<b>95,821</b>	<b>83,980</b>
<b>Net position, beginning of year.....</b>	<b><u>1,455,451</u></b>	<b><u>1,371,471</u></b>
<b>Net position, end of year.....</b>	<b><u>\$ 1,551,272</u></b>	<b><u>\$ 1,455,451</u></b>



## ***Financial Analysis of the Government's Funds***

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental funds.*** The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$8.1 million, a net increase of \$221,000 from the prior year.

The General Fund is the Town's chief operating fund. At the end of the current year, unassigned and total fund balance of the General Fund totaled \$2.3 million and \$2.5 million, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 13.1% and 14.4% of total General Fund expenditures, respectively. The General Fund total fund balance decreased by \$336,000 during 2018 mainly due to the use of \$966,000 of prior year reserves to balance the budget which was offset by positive budgetary results.

The Town has established a community preservation fund, which is funded by a combination of real estate surcharges to taxpayers and a matching grant from the Commonwealth. At the end of 2018, the fund had a positive balance of \$2.7 million, which is recorded in the Community Preservation major governmental fund. As funds accumulate, the Town expects to appropriate funds in accordance with the legislation and in the best interest of the Town of Wenham. During 2018, the fund received \$489,000, and expended \$259,000.

## ***Budgetary Highlights***

General Fund:

For 2018, the Town adopted a \$17.7 million dollar operating budget for the General Fund. The budget was financed through current revenues, \$7,500 of transfers in from other funds and the use of \$1,000,582 of prior year reserves. Actual revenues exceed the budget by \$454,000 and expenditures turned back \$219,000 of unexpended appropriations.

Community Preservation Fund:

The Town's Community Preservation Special Revenue fund adopted a \$415,000 revenue budget and appropriated \$297,000 for new projects. The fund experienced a net increase of \$230,000.

### ***Capital Asset and Debt Administration***

Outstanding long-term debt, as of June 30, 2018, totaled \$3.9 million which is comprised of \$3.8 million in governmental debt and \$150,000 of Water Enterprise Fund long-term debt. During the year, the Town issued \$245,000 of new debt.

During the year, the Town acquired approximately \$1.1 million in new capital assets. Significant additions consisted of construction in progress, infrastructure, vehicles, and equipment.

Please refer to the Notes to the Basic Financial Statements for further discussion of the debt and capital activity.

### ***Requests for Information***

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Wenham Town Hall, 138 Main Street, Wenham, MA 01984.

# ***Basic Financial Statements***

**STATEMENT OF NET POSITION**

JUNE 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 4,406,315	\$ 317,652	\$ 4,723,967
Investments.....	3,779,564	-	3,779,564
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	144,947	-	144,947
Tax liens.....	130,501	-	130,501
Community preservation fund surtax.....	2,972	-	2,972
Motor vehicle and other excise taxes.....	139,516	-	139,516
User charges.....	-	149,747	149,747
Departmental and other.....	15,731	-	15,731
Intergovernmental - other.....	219,200	-	219,200
Community preservation state share.....	147,891	-	147,891
Tax foreclosures.....	368,456	-	368,456
Other assets.....	189,900	-	189,900
Total current assets.....	<u>9,544,993</u>	<u>467,399</u>	<u>10,012,392</u>
<b>NONCURRENT:</b>			
Capital assets, nondepreciable.....	673,532	17,361	690,893
Capital assets, net of accumulated depreciation.....	<u>12,109,032</u>	<u>1,223,824</u>	<u>13,332,856</u>
Total noncurrent assets.....	<u>12,782,564</u>	<u>1,241,185</u>	<u>14,023,749</u>
<b>TOTAL ASSETS.....</b>	<b><u>22,327,557</u></b>	<b><u>1,708,584</u></b>	<b><u>24,036,141</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions.....	1,050,194	-	1,050,194
Deferred outflows related to other postemployment benefits.....	<u>294,612</u>	<u>-</u>	<u>294,612</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b><u>1,344,806</u></b>	<b><u>-</u></b>	<b><u>1,344,806</u></b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	201,270	831	202,101
Accrued interest.....	36,198	-	36,198
Other liabilities.....	62,777	-	62,777
Compensated absences.....	13,064	-	13,064
Capital lease obligations.....	40,167	-	40,167
Bonds payable.....	<u>850,000</u>	<u>75,000</u>	<u>925,000</u>
Total current liabilities.....	<u>1,203,476</u>	<u>75,831</u>	<u>1,279,307</u>
<b>NONCURRENT:</b>			
Capital lease obligations.....	41,671	-	41,671
Compensated absences.....	49,277	6,481	55,758
Net pension liability.....	8,074,199	-	8,074,199
Other postemployment benefits.....	4,778,985	-	4,778,985
Bonds payable.....	<u>2,995,000</u>	<u>75,000</u>	<u>3,070,000</u>
Total noncurrent liabilities.....	<u>15,939,132</u>	<u>81,481</u>	<u>16,020,613</u>
<b>TOTAL LIABILITIES.....</b>	<b><u>17,142,608</u></b>	<b><u>157,312</u></b>	<b><u>17,299,920</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	<u>519,833</u>	<u>-</u>	<u>519,833</u>
<b>NET POSITION</b>			
Net investment in capital assets.....	8,855,726	1,106,295	9,962,021
Restricted for:			
Permanent funds:			
Expendable.....	91,497	-	91,497
Nonexpendable.....	812,558	-	812,558
Gifts and grants.....	1,358,410	-	1,358,410
Community preservation.....	2,806,717	-	2,806,717
Unrestricted.....	<u>(7,914,986)</u>	<u>444,977</u>	<u>(7,470,009)</u>
<b>TOTAL NET POSITION.....</b>	<b><u>\$ 6,009,922</u></b>	<b><u>\$ 1,551,272</u></b>	<b><u>\$ 7,561,194</u></b>

See notes to basic financial statements.

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 1,914,779	\$ 172,306	\$ 82,132	\$ -	\$ (1,660,341)
Public safety.....	3,835,750	467,975	49,321	-	(3,318,454)
Education.....	9,363,100	-	-	-	(9,363,100)
Public works.....	2,259,962	90,823	542	641,319	(1,527,278)
Health and human services.....	216,375	15,515	17,368	-	(183,492)
Culture and recreation.....	1,387,909	754,363	75,046	-	(558,500)
Community preservation.....	123,300	-	-	212,441	89,141
Interest.....	98,737	-	-	-	(98,737)
<b>Total Governmental Activities.....</b>	<b>19,199,912</b>	<b>1,500,982</b>	<b>224,409</b>	<b>853,760</b>	<b>(16,620,761)</b>
<i>Business-Type Activities:</i>					
Water.....	376,319	500,637	-	-	124,318
<b>Total Business-Type Activities.....</b>	<b>376,319</b>	<b>500,637</b>	<b>-</b>	<b>-</b>	<b>124,318</b>
<b>Total Primary Government.....</b>	<b>\$ 19,576,231</b>	<b>\$ 2,001,619</b>	<b>\$ 224,409</b>	<b>\$ 853,760</b>	<b>\$ (16,496,443)</b>

See notes to basic financial statements.

(Continued)

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Changes in net position:</b>			
Net (expense) revenue from previous page..... \$	(16,620,761)	124,318	(16,496,443)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	14,932,090	-	14,932,090
Motor vehicle and other excise taxes.....	791,649	-	791,649
Community preservation tax.....	357,863	-	357,863
Grants and contributions not restricted to specific programs.....	459,883	-	459,883
Unrestricted investment income.....	36,790	-	36,790
Gain (loss) on disposal of capital assets.....	-	(28,497)	(28,497)
Miscellaneous.....	74,127	-	74,127
<b>Total general revenues and transfers.....</b>	<b>16,652,402</b>	<b>(28,497)</b>	<b>16,623,905</b>
Change in net position.....	31,641	95,821	127,462
<i>Net position:</i>			
Beginning of year (as revised).....	5,978,281	1,455,451	7,433,732
End of year..... \$	<u>6,009,922</u>	<u>1,551,272</u>	<u>7,561,194</u>

See notes to basic financial statements.



**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2018

	General	Community Preservation	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 2,644,981	\$ 45,681	\$ 1,715,653	\$ 4,406,315
Investments.....	-	2,613,300	1,166,264	3,779,564
Receivables, net of uncollectibles:				
Real estate and personal property taxes.....	144,947	-	-	144,947
Tax liens.....	130,501	-	-	130,501
Community preservation fund surtax.....	-	2,972	-	2,972
Motor vehicle and other excise taxes.....	139,516	-	-	139,516
Departmental and other.....	225	-	15,506	15,731
Intergovernmental.....	-	-	219,200	219,200
Community preservation state share.....	-	147,891	-	147,891
Tax foreclosures.....	368,456	-	-	368,456
Other assets.....	-	-	189,900	189,900
<b>TOTAL ASSETS.....</b>	<b>\$ 3,428,626</b>	<b>\$ 2,809,844</b>	<b>\$ 3,306,523</b>	<b>\$ 9,544,993</b>
<b>LIABILITIES</b>				
Warrants payable.....	\$ 144,061	\$ 3,127	\$ 54,082	\$ 201,270
Other liabilities.....	1,177	-	61,600	62,777
<b>TOTAL LIABILITIES.....</b>	<b>145,238</b>	<b>3,127</b>	<b>115,682</b>	<b>264,047</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue.....	758,644	150,863	234,706	1,144,213
<b>FUND BALANCES</b>				
Nonspendable.....	-	-	1,002,458	1,002,458
Restricted.....	-	2,655,854	1,953,677	4,609,531
Assigned.....	239,022	-	-	239,022
Unassigned.....	2,285,722	-	-	2,285,722
<b>TOTAL FUND BALANCES.....</b>	<b>2,524,744</b>	<b>2,655,854</b>	<b>2,956,135</b>	<b>8,136,733</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 3,428,626</b>	<b>\$ 2,809,844</b>	<b>\$ 3,306,523</b>	<b>\$ 9,544,993</b>

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2018

Total governmental fund balances.....		\$ 8,136,733
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		12,782,564
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		1,144,213
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		824,973
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(36,198)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(3,845,000)	
Net pension liability.....	(8,074,199)	
Other postemployment benefits.....	(4,778,985)	
Capital lease obligations.....	(81,838)	
Compensated absences.....	(62,341)	
	<u>                    </u>	
Net effect of reporting long-term liabilities.....		<u>(16,842,363)</u>
Net position of governmental activities.....		<u>\$ 6,009,922</u>

See notes to basic financial statements.

**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2018

	General	Community Preservation	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds.....	\$ 14,961,717	\$ -	\$ -	\$ 14,961,717
Motor vehicle and other excise taxes.....	730,806	-	-	730,806
Fees and rentals.....	-	-	10,582	10,582
Intergovernmental - state aid.....	439,428	-	800,114	1,239,542
Intergovernmental - assessment.....	751,418	-	-	751,418
Departmental and other.....	466,317	-	361,158	827,475
Community preservation taxes.....	-	358,660	-	358,660
Community preservation state match.....	-	115,550	-	115,550
Contributions and donations.....	-	-	82,343	82,343
Investment income.....	18,075	14,876	3,839	36,790
Miscellaneous.....	8,690	-	59,064	67,754
<b>TOTAL REVENUES.....</b>	<b>17,376,451</b>	<b>489,086</b>	<b>1,317,100</b>	<b>19,182,637</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	1,100,785	-	96,536	1,197,321
Public safety.....	2,230,816	-	397,577	2,628,393
Education.....	9,363,100	-	-	9,363,100
Public works.....	1,366,430	-	797,419	2,163,849
Health and human services.....	151,576	-	26,037	177,613
Culture and recreation.....	974,208	-	144,725	1,118,933
Community preservation.....	-	123,300	-	123,300
Pension benefits.....	688,274	-	-	688,274
Property and liability insurance.....	122,540	-	-	122,540
Employee benefits.....	705,917	-	-	705,917
State and county charges.....	225,090	-	-	225,090
Debt service:				
Principal.....	479,000	110,000	-	589,000
Interest.....	78,155	25,450	-	103,605
<b>TOTAL EXPENDITURES.....</b>	<b>17,485,891</b>	<b>258,750</b>	<b>1,462,294</b>	<b>19,206,935</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(109,440)</b>	<b>230,336</b>	<b>(145,194)</b>	<b>(24,298)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of bonds.....	-	-	245,000	245,000
Transfers in.....	7,500	-	234,000	241,500
Transfers out.....	(234,000)	-	(7,500)	(241,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)....</b>	<b>(226,500)</b>	<b>-</b>	<b>471,500</b>	<b>245,000</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(335,940)</b>	<b>230,336</b>	<b>326,306</b>	<b>220,702</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>2,860,684</b>	<b>2,425,518</b>	<b>2,629,829</b>	<b>7,916,031</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 2,524,744</b>	<b>\$ 2,655,854</b>	<b>\$ 2,956,135</b>	<b>\$ 8,136,733</b>

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds.....		\$ 220,702
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	1,024,544	
Capital asset deletions.....	(290,330)	
Depreciation expense.....	<u>(826,315)</u>	
Net effect of reporting capital assets.....		(92,101)
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		48,916
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Principal payments on capital leases.....	52,680	
Issuance of bonds.....	(245,000)	
Debt service principal payments.....	<u>589,000</u>	
Net effect of reporting long-term debt.....		396,680
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	(8,755)	
Net change in accrued interest on long-term debt.....	4,868	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(44,324)	
Net change in net pension liability.....	(240,636)	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits...	102,880	
Net change in other postemployment benefits liability.....	<u>(356,589)</u>	
Net effect of recording long-term liabilities.....		<u>(542,556)</u>
Change in net position of governmental activities.....		<u>\$ 31,641</u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF NET POSITION

JUNE 30, 2018

	Water
<b>ASSETS</b>	
CURRENT:	
Cash and cash equivalents.....	\$ 317,652
Receivables, net of allowance for uncollectibles:	
User charges.....	149,747
Total current assets.....	467,399
NONCURRENT:	
Capital assets, non depreciable.....	17,361
Capital assets, net of accumulated depreciation.....	1,223,824
Total noncurrent assets.....	1,241,185
TOTAL ASSETS.....	1,708,584
<b>LIABILITIES</b>	
CURRENT:	
Warrants payable.....	831
Bonds payable.....	75,000
Total current liabilities.....	75,831
NONCURRENT:	
Compensated absences.....	6,481
Bonds payable.....	75,000
Total noncurrent liabilities.....	81,481
TOTAL LIABILITIES.....	157,312
<b>NET POSITION</b>	
Net investment in capital assets.....	1,106,295
Unrestricted.....	444,977
TOTAL NET POSITION.....	\$ 1,551,272

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2018

		Water
<u>OPERATING REVENUES:</u>		
Charges for services.....	\$	500,637
<u>OPERATING EXPENSES:</u>		
Cost of services and administration.....		134,314
Salaries and wages.....		166,622
Depreciation.....		71,178
TOTAL OPERATING EXPENSES.....		372,114
OPERATING INCOME (LOSS).....		128,523
<u>NONOPERATING REVENUES (EXPENSES):</u>		
Interest expense.....		(4,205)
Gain (loss) on sale of capital assets.....		(28,497)
CHANGE IN NET POSITION.....		95,821
NET POSITION AT BEGINNING OF YEAR.....		1,455,451
NET POSITION AT END OF YEAR.....	\$	1,551,272



**PROPRIETARY FUNDS**  
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2018

	Water
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Receipts from customers and users.....	\$ 498,712
Payments to vendors.....	(136,973)
Payments to employees.....	(166,489)
NET CASH FROM OPERATING ACTIVITIES.....	195,250
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>	
Principal payments on bonds and notes.....	(116,000)
Interest expense.....	(4,205)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(120,205)
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	75,045
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	242,607
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 317,652
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u>	
<u>FROM OPERATING ACTIVITIES:</u>	
Operating income (loss).....	\$ 128,523
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation.....	71,178
Changes in assets and liabilities:	
User charges.....	(1,925)
Warrants payable.....	(2,659)
Compensated absences.....	133
Total adjustments.....	66,727
NET CASH FROM OPERATING ACTIVITIES.....	\$ 195,250
<u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</u>	
Gain/loss on sale of capital assets.....	\$ (28,497)

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2018

		Other Postemployment Benefit Trust Fund
<b>ASSETS</b>		
Cash and cash equivalents.....	\$	913
Investments:		
Equity mutual funds.....		60,738
Fixed income mutual funds.....		38,143
TOTAL ASSETS.....		<u>99,794</u>
<b>NET POSITION</b>		
Restricted for other postemployment benefits.....	\$	<u>99,794</u>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2018

	Other Postemployment Benefit Trust Fund
<b><u>ADDITIONS:</u></b>	
Contributions:	
Employer contributions.....	\$ 30,000
Employer contributions for other postemployment benefit payments.....	142,983
Total contributions.....	172,983
Net investment income:	
Investment income.....	3,727
TOTAL ADDITIONS.....	176,710
<b><u>DEDUCTIONS:</u></b>	
Other postemployment benefit payments.....	142,983
NET INCREASE (DECREASE) IN NET POSITION.....	33,727
NET POSITION AT BEGINNING OF YEAR.....	66,067
NET POSITION AT END OF YEAR.....	\$ 99,794

See notes to basic financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Town of Wenham, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The Town is a municipal corporation governed by an elected three member Board of Selectmen and an appointed Town Administrator.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. The Town has one component unit that requires inclusion in these basic financial statements.

During 2010 the Town established the Wenham Affordable Housing Trust, which is reported within the nonmajor governmental funds. The Trust Fund was initially funded with a gift received in 2008 from a real estate developer for \$703,000. That balance, plus accumulated interest and a \$208,000 contribution from the CPA Fund is being used to increase the Town's stock of affordable housing units. The funds were used to purchase two properties during 2010. One property was sold during 2011 and the other is being held for future resale. The cost to acquire the properties totaled \$517,000. The net realizable value of the property held is estimated at \$189,900. In 2013, the WHAT Friend Court, LLC was created as a Massachusetts single-member manager-managed limited liability company. The single member is the Wenham Affordable Housing Trust and as such the LLC is reported as a blended component unit. Ownership of the property has been transferred from the Town's Affordable Housing Trust to the LLC.

The Town has an agreement with the Town of Hamilton to operate a Joint Public Library under the direction of a Joint Board of Library Trustees. The Town is the administrator for all matters associated with the management of the Joint Public Library. All revenues and expenditures related to the operation of the Joint Public Library are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In 2018 operating expenses were approximately \$907,000 of which the Town's share totaled \$162,000 and Hamilton's share totaled \$745,000. The \$745,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a joint recreation. The program is operated by the Town of Hamilton. The Town of Wenham reimburses Hamilton for Wenham's share of the program. Reimbursements to Hamilton for the program totaled \$67,000 in 2018.

The Town is a member of the Hamilton-Wenham Regional School District (the District) which provides educational services for all levels of schools to both communities. This joint venture assesses each community its share of operating and debt service costs based on student population and other factors. In 2018, Wenham's share of the operating expense totaled \$8,871,000 and its share of the debt service expense totaled \$336,000. There is no equity interest required to be reported in the basic financial statements. Complete audited financial statements can be obtained directly from the District's administrative office located at 5 School Street, Wenham, Massachusetts 01984.

The Town, along with surrounding communities, has entered into an agreement for a regional communication center. The Town's 2018 assessment for the regional communication center of \$82,000 is budgeted as intergovernmental expenditures.

## B. Government-Wide and Fund Financial Statements

### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

### *Fund Financial Statements*

The GASB requires separate financial statements be provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

### *Major Fund Criteria*

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

## C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

### *Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

#### *Fund Financial Statements*

**Governmental** fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is used to account for the proceeds of a surcharge to real estate taxes along with a matching state grant. These funds must be spent in accordance with state law.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:



The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

**Proprietary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following proprietary fund type is reported:

The *water enterprise fund* is used to account for the Town's water activities.

**Fiduciary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund type is reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

#### D. Cash and Investments

##### *Government-Wide and Fund Financial Statements*

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

#### E. Accounts Receivable

##### *Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

##### **Real Estate, Personal Property Taxes and Tax Liens**

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes

are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### **Motor Vehicle Excise**

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### **Water Fees**

Water user fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed after year-end and included as a lien on the property owner's tax bill.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### **Intergovernmental**

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### **F. Inventories**

#### *Government-Wide and Fund Financial Statements*

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide financial statements.

G. Capital Assets

*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), are reported in the applicable governmental activity column of the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Capital assets of the governmental activities column in the government-wide financial statements do not include construction period interest.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Buildings.....	40
Machinery and equipment.....	5-50
Infrastructure.....	10-60

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

*Governmental Fund Financial Statements*

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

H. Deferred Outflows/Inflows of Resources

*Government-Wide Financial Statements (Net Position)*

In addition to assets, these statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town has recorded a deferred outflow of resources related to pensions on the government-wide statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town recorded a deferred inflow related to pensions on the government-wide statement of net position.

*Governmental Fund Financial Statements*

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

I. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

*Fund Financial Statements*

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

*Government Wide Financial Statements*

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

J. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

*Fund Financial Statements*

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

*Government-Wide Financial Statements*

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the Statement of Activities as "Transfers, net".

K. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Permanent funds - expendable" represents the amount of realized and unrealized investment earnings of donor restricted trusts. The donor restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings that support governmental programs.

“Permanent funds - nonexpendable” represents the endowment portion of donor restricted trusts that support governmental programs.

“Grants and gifts” represents restrictions placed on assets from outside parties and consist primarily of gifts and federal and state grants.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

#### *Fund Financial Statements (Fund Balances)*

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Town Meeting is the highest level of decision making authority that can, by Town Meeting vote, commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a vote is taken to rescind the commitment.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes, but are neither restricted nor committed. The Town’s by-laws authorize the Town Accountant to assign fund balance. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

#### L. Long-term debt

##### *Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

*Governmental Fund Financial Statements*

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

M. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Essex Regional Retirement System (System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

O. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

*Government-Wide and Proprietary Fund Financial Statements*

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

*Governmental Fund Financial Statements*

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

P. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

Q. Total Column*Fund Financial Statements*

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.



## R. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 – Cash and Investments.

## **NOTE 2 – CASH AND INVESTMENTS**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the Town to invest in obligations of the U.S. Treasury, agencies, instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's investment pool (the Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

### Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town has not formally adopted a policy for custodial credit risk of deposits. At year-end,

the carrying amount of deposits totaled \$4,724,880 and the bank balance totaled \$4,758,570. Of the bank balance, \$1,250,000 was covered by Federal Depository Insurance, \$2,587,805 was covered by Depositors Insurance Fund, and \$920,765 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the government will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

The Town has adopted a custodial credit risk policy requiring all securities not held directly by the Town be held in the Town’s name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Investments and Fair Value Measurements

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The following table presents financial assets at June 30, 2018, for which the Town measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	June 30, 2018	Fair Value Measurements Using	
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
<b>Investments measured at fair value:</b>			
<u>Debt securities:</u>			
U.S. treasury bonds.....	\$ 2,326,159	\$ 2,326,159	\$ -
Corporate bonds.....	922,774	-	922,774
Bond mutual funds.....	38,143	38,143	-
Total debt securities.....	3,287,076	2,364,302	922,774
<u>Other investments:</u>			
Equity securities.....	530,631	530,631	-
Equity mutual funds.....	60,738	60,738	-
Money market mutual funds.....	227,643	227,643	-
Total other investments.....	819,012	819,012	-
Total investments measured at fair value.....	4,106,088	\$ 3,183,314	\$ 922,774
Total investments.....	\$ 4,106,088		

Debt and equity securities, U.S. Government Treasuries and Government Sponsored Enterprises, Mutual Funds, Repurchase Agreements, and MMDT classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk

The Town's policy limits the investment duration as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk

The Town's policy is to minimize the concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

More than 30 percent of the Town's investments are in the following securities:

<u>Issuer</u>	<u>Percentage of Total Investments</u>
FEDERAL HOME LN MTG CORP MTN.....	40%

**NOTE 3 – RECEIVABLES**

At June 30, 2018, receivables for the governmental funds, in the aggregate, including the applicable allowance for uncollectibles, are as follows:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 147,026	\$ (2,079)	\$ 144,947
Tax liens.....	130,501	-	130,501
Community preservation fund surtax.....	2,972	-	2,972
Motor vehicle and other excise taxes.....	157,440	(17,924)	139,516
Departmental and other.....	15,731	-	15,731
Intergovernmental - other.....	219,200	-	219,200
Community preservation state share.....	147,891	-	147,891
Total.....	<u>\$ 820,761</u>	<u>\$ (20,003)</u>	<u>\$ 800,758</u>

At June 30, 2018, receivables for the water enterprise consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water user charges.....	\$ 149,747	\$ -	\$ 149,747

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *deferred inflows of resources* reported in the governmental funds were as follows:

	General Fund	Community Preservation	Other Governmental Funds	Total
<u>Receivables:</u>				
Real estate and personal property taxes.....	\$ 619,128	\$ -	\$ -	\$ 619,128
Community preservation fund.....	-	150,863	-	150,863
Motor vehicle and other excise taxes.....	139,516	-	-	139,516
Departmental and other.....	-	-	15,506	15,506
Intergovernmental - highway improvements.....	-	-	219,200	219,200
Total.....	\$ 758,644	\$ 150,863	\$ 234,706	\$ 1,144,213

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 486,680	\$ -	\$ -	\$ 486,680
Construction in progress.....	289,637	9,473	(112,258)	186,852
Total capital assets not being depreciated....	776,317	9,473	(112,258)	673,532
<u>Capital assets being depreciated:</u>				
Buildings.....	10,423,396	-	-	10,423,396
Machinery and equipment.....	4,273,539	219,943	-	4,493,482
Vehicles.....	2,481,419	66,920	-	2,548,339
Infrastructure.....	3,299,942	840,466	(359,283)	3,781,125
Total capital assets being depreciated.....	20,478,296	1,127,329	(359,283)	21,246,342
<u>Less accumulated depreciation for:</u>				
Buildings.....	(3,144,493)	(254,909)	-	(3,399,402)
Machinery and equipment.....	(2,710,173)	(190,848)	-	(2,901,021)
Vehicles.....	(1,642,732)	(287,569)	-	(1,930,301)
Infrastructure.....	(882,550)	(92,989)	68,953	(906,586)
Total accumulated depreciation.....	(8,379,948)	(826,315)	68,953	(9,137,310)
Total capital assets being depreciated, net.....	12,098,348	301,014	(290,330)	12,109,032
Total governmental activities capital assets, net.....	\$ 12,874,665	\$ 310,487	\$ (402,588)	\$ 12,782,564

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 17,361	\$ -	\$ -	\$ 17,361
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	284,989	-	-	284,989
Vehicles.....	103,330	-	(33,933)	69,397
Infrastructure.....	1,808,516	-	-	1,808,516
Total capital assets being depreciated.....	<u>2,196,835</u>	<u>-</u>	<u>(33,933)</u>	<u>2,162,902</u>
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(205,279)	(27,236)	-	(232,515)
Vehicles.....	(51,042)	(5,287)	5,436	(50,893)
Infrastructure.....	(617,015)	(38,655)	-	(655,670)
Total accumulated depreciation.....	<u>(873,336)</u>	<u>(71,178)</u>	<u>5,436</u>	<u>(939,078)</u>
Total capital assets being depreciated, net.....	<u>1,323,499</u>	<u>(71,178)</u>	<u>(28,497)</u>	<u>1,223,824</u>
Total business-type activities capital assets, net....	<u>\$ 1,340,860</u>	<u>\$ (71,178)</u>	<u>\$ (28,497)</u>	<u>\$ 1,241,185</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities:</b>	
General government.....	\$ 206,886
Public safety.....	224,741
Public works.....	284,251
Health and human services.....	1,135
Culture and recreation.....	<u>109,302</u>
Total depreciation expense - governmental activities.....	<u>\$ 826,315</u>
<b>Business-Type Activities:</b>	
Water.....	<u>\$ 71,178</u>

**NOTE 5 – INTERFUND TRANSFERS**

In 2018, the Town transferred \$7,500 from nonmajor funds to the General Fund to support the General Fund operations and transferred \$234,000 from the general fund to nonmajor funds to cover capital expenditures.

**NOTE 6 – CAPITAL LEASES**

The Town has entered into several lease agreements to finance the acquisition of vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The following identifies the assets acquired through capital lease agreements:

<u>Asset:</u>	<u>Governmental Activities</u>
Machinery and equipment.....	\$ 229,250
Less: accumulated depreciation...	<u>(140,863)</u>
Total.....	<u>\$ 88,387</u>

The future minimum lease obligations and the net present value of these minimum lease payments at June 30, 2018, are as follows:

<u>Years ending June 30:</u>	<u>Governmental Activities</u>
2019.....	\$ 42,991
2020.....	<u>42,990</u>
Total minimum lease payments.....	85,981
Less: amounts representing interest.....	<u>(4,143)</u>
Present value of minimum lease payments... \$	<u>81,838</u>

**NOTE 7 – SHORT-TERM FINANCING**

The Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the General Fund.

There was no short-term debt issued during 2018 or outstanding at June 30, 2018.



**NOTE 8 – LONG-TERM DEBT**

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the Town's outstanding indebtedness at June 30, 2018, and the debt service requirements are as follows:

**Bonds Payable Schedule**

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2018
Drainage/Road Repair.....	2023	\$ 656,811	2.00 - 3.25	\$ 380,000
ESCO.....	2023	288,000	2.00 - 2.25	120,000
Library.....	2020	294,600	2.00	100,000
Lease Buyback.....	2020	73,600	2.00	30,000
Town Hall Renovations.....	2020	49,100	2.00	20,000
Town Hall/Police Station.....	2027	2,965,300	2.00 - 4.00	2,605,000
State House Serial Loan Notes.....	2021	592,000	2.70	345,000
Iron Rail Project.....	2019	245,000	2.50	<u>245,000</u>
Total Bonds Payable, net.....				\$ 3,845,000

Debt service requirements for principal and interest for governmental bonds payable in future years are as follows:

Year	Principal	Interest	Total
2019.....	\$ 850,000	\$ 90,496	\$ 940,496
2020.....	590,000	76,973	666,973
2021.....	510,000	64,185	574,185
2022.....	395,000	53,375	448,375
2023.....	390,000	44,025	434,025
2024.....	280,000	36,350	316,350
2025.....	280,000	27,600	307,600
2026.....	275,000	16,500	291,500
2027.....	<u>275,000</u>	<u>5,500</u>	<u>280,500</u>
Total.....	\$ 3,845,000	\$ 415,004	\$ 4,260,004

**Bonds and Notes Payable Schedule – Enterprise Fund**

Details related to the Water Enterprise Fund's outstanding indebtedness at June 30, 2018, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2018
Water.....	2020	\$ 392,400	2.00	\$ 150,000

Debt service requirements for principal and interest for enterprise fund bonds payable in future years are as follows:

Year	Principal	Interest	Total
2019.....	\$ 75,000	\$ 2,250	\$ 77,250
2020.....	75,000	750	75,750
Total.....	\$ 150,000	\$ 3,000	\$ 153,000

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2018, the Town had the following authorized and unissued debt:

Purpose	Amount
Iron Rail.....	\$ 245,000

General Long-Term Liabilities

The Town records its liability for long-term bonds and notes in the Government-wide financial statements. Other general long-term obligations recognized by the Town are its obligations for compensated absence benefits (sick and vacation pay), net pension liability, and other postemployment benefits.

During the year ended June 30, 2018, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>							
Long-term bonds payable.....	\$ 4,189,000	\$ 245,000	\$ (589,000)	\$ -	\$ -	\$ 3,845,000	\$ 850,000
Capital lease obligations.....	134,518	-	-	-	(52,680)	81,838	40,167
Compensated absences.....	53,586	-	-	21,020	(12,265)	62,341	13,064
Net pension liability.....	7,833,563	-	-	2,243,901	(2,003,265)	8,074,199	-
Net postemployment benefits.....	4,422,396	-	-	904,910	(548,321)	4,778,985	-
Total governmental activity long-term liabilities.....	\$ 16,633,063	\$ 245,000	\$ (589,000)	\$ 3,169,831	\$ (2,616,531)	\$ 16,842,363	\$ 903,231
<b>Business-Type Activities:</b>							
Long-term bonds payable.....	\$ 266,000	\$ -	\$ (116,000)	\$ -	\$ -	\$ 150,000	\$ 75,000
Compensated absences.....	6,348	-	-	133	-	6,481	-
Total business-type activity long-term liabilities.....	\$ 272,348	\$ -	\$ (116,000)	\$ 133	\$ -	\$ 156,481	\$ 75,000

**NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The Town classifies fund balance according to the constraints imposed on the uses of the resources.

There are two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:				
Nonspendable:				
Permanent fund principal.....	\$ -	\$ -	\$ 812,558	\$ 812,558
Assets Held for Resale.....	-	-	189,900	189,900
Restricted for:				
Community Preservation.....	-	2,655,854	-	2,655,854
Affordable Housing.....	-	-	629,672	629,672
Town Hall and Police Station Project.....	-	-	1,252	1,252
Federal and State grants.....	-	-	201,354	201,354
Receipts Reserved for Appropriation.....	-	-	56,868	56,868
Gifts and Revolving Funds.....	-	-	772,319	772,319
Highway Capital Projects.....	-	-	87,086	87,086
Other Capital Projects.....	-	-	113,629	113,629
Expendable Trust Funds.....	-	-	91,497	91,497
Assigned to:				
Encumbrances:				
General government.....	5,828	-	-	5,828
Public safety.....	27,263	-	-	27,263
Public works.....	3,982	-	-	3,982
Health and human services.....	707	-	-	707
Culture and recreation.....	742	-	-	742
Free cash used for subsequent year budget.....	200,500	-	-	200,500
Unassigned.....	2,285,722	-	-	2,285,722
Total Fund Balances.....	\$ 2,524,744	\$ 2,655,854	\$ 2,956,135	\$ 8,136,733

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

In accordance with Statement No. 54, the Town's \$523,109 stabilization fund has been reported in the general fund as unassigned.

## **NOTE 10 – PENSION PLAN**

### *Plan Description*

The Town is a member of the Essex Regional Retirement System (ERRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 47 member units. The System is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The System issues a publically available, audited financial report that may be obtained by contacting the System located at 491 Maple Street, Suite 202, Danvers, MA 01923 or by visiting [www.essexregional.com](http://www.essexregional.com).

### *Benefits Provided*

The System provides retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

There were no changes in benefit terms that effect the measurement of the total pension liability this year.

### *Contributions*

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the ERRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The Town's proportionate share of the required contribution equaled its actual contribution

for the year ended December 31, 2017 which was \$668,111 and 23.96% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

*Pension Liabilities*

At June 30, 2018, the Town reported a liability of \$8,074,199 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2017, the Town's proportion was 2.15%, which increased from 2.03% its proportion measured at December 31, 2016.

*Pension Expense*

For the year ended June 30, 2018, the Town recognized pension expense of \$953,071. At June 30, 2018, the Town reported deferred outflows and inflows of resources related to pensions of \$1,050,194 and \$519,833, respectively, from the net difference between expected and actual experience, between projected and actual investment earnings on pension plan investments along with changes in proportion.

The balances of deferred outflows and inflows at June 30, 2018 consist of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (114,265)	\$ (114,265)
Difference between projected and actual earnings.....	-	(355,491)	(355,491)
Changes in assumptions.....	662,915	-	662,915
Changes in proportion and proportionate share of contributions...	387,279	(50,077)	337,202
Total deferred outflows/(inflows) of resources.....	\$ <u>1,050,194</u>	\$ <u>(519,833)</u>	\$ <u>530,361</u>

The Town's deferred outflows/ (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2019.....	\$ 204,905
2020.....	212,762
2021.....	79,449
2022.....	<u>33,245</u>
Total.....	\$ <u>530,361</u>

*Actuarial Assumptions* - The total pension liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2017:

Valuation date.....	January 1, 2018
Salary increases.....	Based on years of service, ranging from 7.50% at 0 years of service decreasing to 3.75% after 5 years of service.
Net investment return/discount rate.....	7.50%
Inflation rate.....	2.75%
Cost of living adjustments.....	3% of first 14,000
Mortality rates:	
Pre-retirement.....	RP-2000 Employee Mortality Table projects generationally with Scale BB.
Healthy Retiree.....	RP-2000 Healthy Annuitant Mortality Table projected generationally with Scale BB.
Disabled Retiree.....	RP-2000 Healthy Annuitant Mortality Table, set forward two years projected generationally with Scale BB.

*Investment policy* - The pension plan’s policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation of 2.75%) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.75%. Best estimates of geometric real rates of return for each major asset class included in the pension plan’s target asset allocation as of January 1, 2018 are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	6.15%	17.50%
International developed markets equity..	7.11%	15.50%
International emerging markets equity...	9.41%	6.00%
Core fixed income.....	1.68%	12.00%
High-yield fixed income.....	4.13%	10.00%
Real estate.....	4.90%	10.00%
Commodities.....	4.71%	4.00%
Hedge fund , GTAA, Risk parity.....	3.94%	13.00%
Private equity.....	10.28%	12.00%
Total.....		100.00%

*Discount rate:* The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current

contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the net position liability to changes in the discount rate.* The following presents the net position liability, calculated using the discount rate of 7.50%, as well as what the net position liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
<u>December 31, 2017 Measurement Date</u>			
The Town's proportionate share of the net pension liability.....	\$ 10,158,324	\$ 8,074,199	\$ 6,321,160

*Pension plan fiduciary net position* - Detailed information about the pension plan’s fiduciary net position is available in the separately issued Essex Regional Retirement System financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description* – The Town of Wenham administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides healthcare, dental, and life insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

*Funding Policy* – The contribution requirements of plan members and the Town are established and may be amended by the Town. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75 percent of the cost of current-year premiums for health and life insurance for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs for health and life insurance and all of the premiums related to dental insurance. During 2018, the Town contributed approximately \$192,000 to the plan.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish a postemployment benefit trust fund for the purpose of accumulating assets to pre-fund its OPEB liabilities. The Town Treasurer is the custodian and Trustee of the OPEB Fund. The Trustee has the authority to employ an Executive Director, outside investment managers, custodians, consultants, and others as it deems necessary to formulate policies and procedures and to take such other actions as necessary and appropriate to manage the assets.



During 2018, the Town pre-funded future OPEB liabilities totaling approximately \$30,000 by contributing funds to the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of June 30, 2018, the balance of this fund totaled \$99,794. The Town has adopted a long-term policy of pre-funding future OPEB liabilities. The policy may be amended at any time by the Town’s Board of Selectmen.

**GASB #74 – OPEB Plan Financial Reporting**

*Measurement Date* – GASB #74 requires the net OPEB liability to be measured as of the OPEB Plan’s most recent fiscal year-end. Accordingly, the net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

*Employees Covered by Benefit Terms* – The following table represents the Plan’s membership at June 30, 2018:

Active members.....	47
Inactive members currently receiving benefits.....	<u>29</u>
Total.....	<u><u>76</u></u>

*Components of OPEB Liability* – The following table represents the components of the Plan’s OPEB liability as of June 30, 2018:

Total OPEB liability.....	\$ 5,147,673
Less: OPEB plan’s fiduciary net position.....	<u>(99,794)</u>
Net OPEB liability.....	<u><u>\$ 5,047,879</u></u>
The OPEB plan’s fiduciary net position as a percentage of the total OPEB liability.....	1.94%

*Significant Actuarial Methods and Assumptions* – The total OPEB liability in the June 30, 2017 actuarial valuation was determined by using the following actuarial assumptions, applied to all periods including the measurement date that was updated to June 30, 2018 to be in accordance with GASB #74:

Valuation date.....	June 30, 2017
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Asset valuation method.....	Market value
Investment rate of return.....	6.33%, net of pension plan investment expense, including inflation.
Municipal Bond Rate.....	3.13% as of June 30, 2017 per S&P Municipal Bond High Grade Index - SAPIHG
Single equivalent discount rate.....	5.25%, net of OPEB plan investments expense, including inflation. Using a blend of the Municipal Bond Rate for unfunded periods and the Investment Rate of Return for funded periods.
Inflation rate.....	2.75% as of June 30, 2017 and for future periods
Projected salary increases.....	3.00% annually
Healthcare cost trend rate.....	5.00%
Mortality rates.....	RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB. For disabled members, RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB. Previously, RP-2000 Mortality Table projected to 2020 for pre-retirement and 2016 for post-retirement with Scale AA.
Change in assumptions.....	Discount rate is 5.25%, previously 4.00%

*Rate of return* – For the year ended June 30, 2018, the annual money-weighted rate of return on investments, net of investment expense, was 5.6%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The Plan’s expected future real rate of return of 3.58% is added to the expected inflation of 2.75% to produce the long-term expected nominal rate of return of 6.33%. Best estimates of geometric real rates of return for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic large cap equities.....	26.75%	4.00%
Domestic small/mid cap equities.....	13.25%	6.00%
International equities.....	13.25%	4.50%
Emerging international equities.....	6.75%	7.00%
Domestic fixed income.....	30.00%	2.00%
International fixed income.....	10.00%	3.00%
Alternatives.....	0.00%	6.50%
Real estate.....	0.00%	6.25%
Total.....	100.00%	

*Discount rate* – The discount rate used to measure the total OPEB liability was 5.25% as of June 30, 2018 and 5.25% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan’s funding policy. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be sufficient to make all projected benefit payments to current plan members. Therefore the long-term expected rate of return on the OPEB plan assets was applied to all periods of projected future benefits payments as of June 30, 2018.

*Changes of Assumptions* – None.

*Changes in Plan Provisions* – None.

**GASB Statement #75 – OPEB Employer Financial Reporting**

*Summary of Significant Accounting Policies* – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts (repurchase agreements) that have a maturity at the time of purchase of one year or less, which are reported at cost.

*Measurement Date* – GASB Statement #75 requires the net OPEB liability to be measured as of a date no earlier than the end of the employer’s prior fiscal year and no later than the end of the employer’s current fiscal year, consistently applied from period to period. Accordingly, the net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017.

*Discount rate* – The discount rate used to measure the total OPEB liability was 5.25% as of June 30, 2018 and June 30, 2017. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan’s funding policy. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be sufficient to make all projected benefit payments to current plan members. Therefore the long-term expected rate of return on the OPEB plan assets was applied to all periods of projected future benefits payments as of June 30, 2017.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate* – The following table presents the net other postemployment benefit liability and service cost, calculated using the discount rate of 5.25%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current rate.

	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
Net OPEB liability.....	\$ 5,572,389	\$ 4,778,985	\$ 4,141,779

*Sensitivity of the net position liability to changes in the healthcare trend* – The following table presents the net other postemployment benefit liability and service cost, calculated using the current healthcare trend rate of 5.00%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower (4.00%) or 1-percentage-point higher (6.00%).

	1% Decrease (4.00%)	Current Trend (5.00%)	1% Increase (6.00%)
Net OPEB liability.....	\$ 3,835,972	\$ 4,778,985	\$ 5,979,563

*Changes in the Net OPEB Liability – Measurement Date June 30, 2017*

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016.....	\$ 4,468,058	\$ 45,662	\$ 4,422,396
Changes for the year:			
Service cost.....	190,103	-	190,103
Interest.....	240,103	-	240,103
Differences between expected and actual experience....	118,520	-	118,520
Benefit payments.....	(171,732)	-	(171,732)
Net investment income.....	-	405	(405)
Employer contributions to trust.....	-	191,732	(191,732)
Benefiti Payments withdrawn from trust.....	-	(171,732)	171,732
Net change.....	376,994	20,405	356,589
Balances at June 30, 2017.....	\$ 4,845,052	\$ 66,067	\$ 4,778,985

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* – For the year ended June 30, 2018 the Town recognized OPEB expense of \$234,960. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources
Differences between expected and actual experience.....	\$ 118,520
Difference between projected and actual earnings.....	3,109
Contributions made subsequent to the measurement date.....	172,983
Total deferred outflows/(inflows) of resources.....	<u>\$ 294,612</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting date year ended June 30:	
2019.....	\$ 194,999
2020.....	22,016
2021.....	22,016
2022.....	22,016
2023.....	22,016
2024.....	11,549
Total.....	<u>\$ 294,612</u>

**NOTE 12 – RISK FINANCING**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in premium-based health care plans for its employees and retirees. The Town participates in a premium-based workers’ compensation insurance plan for its employees.

The amount of settlements has not exceeded the coverage in any of the last three years.

**NOTE 13 – CONTINGENCIES**

The Town participates in a number of federal award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2018, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2018.

**NOTE 14 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 25, 2019 which is the date the financial statements were available to be issued.

**NOTE 15 – REVISION OF NET POSITION**

Beginning net position of governmental activities has been revised to reflect the implementation of GASB #75. The revised balances are summarized in the following table:

	06/30/2017 Previously Reported Balances	Implementation of GASB #75	06/30/2017 Revised Balances
<b>Government-Wide Financial Statements</b>			
Governmental activities.....	\$ 8,078,985	\$ (2,100,704)	\$ 5,978,281
Business-type activities.....	1,455,451	-	1,455,451
Total.....	<u>\$ 9,534,436</u>	<u>\$ (2,100,704)</u>	<u>\$ 7,433,732</u>
<b>Business-type Activities - Enterprise Funds</b>			
Water Enterprise fund.....	\$ 1,455,451	-	\$ 1,455,451
Total.....	<u>\$ 1,455,451</u>	<u>-</u>	<u>\$ 1,455,451</u>

**NOTE 16 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2018, the following GASB pronouncements were implemented:

- GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The basic financial statements, related notes and required supplementary information were updated to be in compliance with this pronouncement.
- GASB Statement #81, *Irrevocable Split-Interest Agreements*. This pronouncement did not impact the basic financial statements.
- GASB Statement #85, *Omnibus 2017*. This pronouncement did not impact the basic financial statements.
- GASB Statement #86, *Certain Debt Extinguishment Issues*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #83, *Certain Asset Retirement Obligations*, which is required to be implemented in 2019.
- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2019.

- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2021.
- The GASB issued Statement #88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is required to be implemented in 2019.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2021.

The GASB issued Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*, which is required to be implemented in 2019.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.



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## ***Required Supplementary Information***

# ***Budgetary Comparison Schedules***

The General Fund is the general operating fund of the Town. It is used to account for all of the Town's financial resources, except those required to be accounted for in another fund.

The Community Preservation Fund is used to account for the proceeds of a surcharge to real estate taxes along with a matching state grant.

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2018

	Budgeted Amounts				Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget			
<b>REVENUES:</b>							
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 14,751,309	\$ 14,751,309	\$ 14,751,309	\$ 14,961,168	\$ -	\$ 209,859
Motor vehicle and other excise taxes.....	-	543,000	543,000	543,000	730,806	-	187,806
Intergovernmental - state aid.....	-	439,291	439,291	439,291	439,428	-	137
Intergovernmental - assessment.....	-	751,203	751,203	751,203	751,418	-	215
Departmental and other.....	-	432,218	432,218	432,218	466,317	-	34,099
Investment income.....	-	1,929	1,929	1,929	15,353	-	13,424
Miscellaneous.....	-	-	-	-	8,690	-	8,690
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>16,918,950</b>	<b>16,918,950</b>	<b>16,918,950</b>	<b>17,373,180</b>	<b>-</b>	<b>454,230</b>
<b>EXPENDITURES:</b>							
Current:							
General government.....	26,693	1,203,617	1,230,310	1,188,783	1,100,785	5,828	82,170
Public safety.....	3,623	2,247,940	2,251,563	2,305,890	2,230,816	27,263	47,811
Education.....	-	9,370,420	9,370,420	9,370,420	9,363,100	-	7,320
Public works.....	13,266	1,361,675	1,374,941	1,412,397	1,366,430	3,982	41,985
Health and human services.....	1,000	157,256	158,256	158,256	151,576	707	5,973
Culture and recreation.....	-	978,568	978,568	978,568	974,208	742	3,618
Pension benefits.....	-	688,212	688,212	688,274	688,274	-	-
Property and liability insurance.....	-	123,600	123,600	123,600	122,540	-	1,060
Employee benefits.....	-	785,417	785,417	735,099	705,917	-	29,182
State and county charges.....	-	225,090	225,090	225,090	225,090	-	-
Debt service:							
Principal.....	-	479,000	479,000	479,000	479,000	-	-
Interest.....	-	78,155	78,155	78,155	78,155	-	-
<b>TOTAL EXPENDITURES.....</b>	<b>44,582</b>	<b>17,698,950</b>	<b>17,743,532</b>	<b>17,743,532</b>	<b>17,485,891</b>	<b>38,522</b>	<b>219,119</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	<b>(44,582)</b>	<b>(780,000)</b>	<b>(824,582)</b>	<b>(824,582)</b>	<b>(112,711)</b>	<b>(38,522)</b>	<b>673,349</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Use of prior year reserves.....	44,582	-	44,582	44,582	-	-	(44,582)
Use of free cash and overlay surplus.....	-	966,000	966,000	1,026,000	-	-	(1,026,000)
Transfers in.....	-	7,500	7,500	7,500	7,500	-	-
Transfers out.....	-	(186,000)	(186,000)	(246,000)	(234,000)	-	12,000
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>44,582</b>	<b>787,500</b>	<b>832,082</b>	<b>832,082</b>	<b>(226,500)</b>	<b>-</b>	<b>(1,058,582)</b>
NET CHANGE IN FUND BALANCE.....	-	7,500	7,500	7,500	(339,211)	(38,522)	(385,233)
BUDGETARY FUND BALANCE, Beginning of year.....	-	2,315,846	2,315,846	2,315,846	2,315,846	-	-
BUDGETARY FUND BALANCE, End of year.....	\$ -	\$ 2,323,346	\$ 2,323,346	\$ 2,323,346	\$ 1,976,635	\$ (38,522)	\$ (385,233)

**COMMUNITY PRESERVATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2018

	Original and Final Budget	Actual Budgetary Amounts	Variance to Final Budget
<b>REVENUES:</b>			
Community preservation taxes.....	\$ 300,000	\$ 358,660	\$ 58,660
Community preservation state match.....	115,550	115,550	-
Investment income.....	-	14,876	14,876
<b>TOTAL REVENUES.....</b>	<b>415,550</b>	<b>489,086</b>	<b>73,536</b>
<b>EXPENDITURES:</b>			
Community preservation.....	297,103	123,300	173,803
Debt service:			
Principal.....	110,000	110,000	-
Interest.....	25,450	25,450	-
<b>TOTAL EXPENDITURES.....</b>	<b>432,553</b>	<b>258,750</b>	<b>173,803</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(17,003)</b>	<b>230,336</b>	<b>247,339</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(17,003)</b>	<b>230,336</b>	<b>247,339</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>2,425,518</b>	<b>2,425,518</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 2,408,515</b>	<b>\$ 2,655,854</b>	<b>\$ 247,339</b>

See notes to required supplementary information.

# ***Pension Plan Schedules***

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
ESSEX REGIONAL RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2017.....	2.15%	\$ 8,074,199	\$ 2,788,482	289.56%	55.40%
December 31, 2016.....	2.03%	7,833,563	2,740,673	285.83%	51.12%
December 31, 2015.....	2.05%	7,499,402	2,579,576	290.72%	51.01%
December 31, 2014.....	1.99%	6,750,090	2,472,907	272.96%	52.27%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.



**SCHEDULE OF THE TOWN'S CONTRIBUTIONS  
ESSEX REGIONAL RETIREMENT SYSTEM**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
December 31, 2017.....	\$ 668,111	\$ (668,111)	-	\$ 2,788,482	23.96%
December 31, 2016.....	589,102	(589,102)	-	2,740,673	21.49%
December 31, 2015.....	563,272	(563,272)	-	2,579,576	21.84%
December 31, 2014.....	510,403	(510,403)	-	2,472,907	20.64%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# ***Other Postemployment Benefit Plan Schedules***

The Schedule of Changes in the Town's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

**SCHEDULE OF CHANGES IN THE  
TOWN'S NET OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018
<b>Total OPEB Liability</b>		
Service Cost.....	\$ 190,103	\$ 185,220
Interest.....	240,103	260,384
Changes of benefit terms.....	-	-
Differences between expected and actual experience....	118,520	-
Changes of assumptions.....	-	-
Benefit payments.....	<u>(171,732)</u>	<u>(142,983)</u>
Net change in total OPEB liability.....	376,994	302,621
Total OPEB liability - beginning.....	<u>4,468,058</u>	<u>4,845,052</u>
Total OPEB liability - ending (a).....	<u>\$ 4,845,052</u>	<u>\$ 5,147,673</u>
<b>Plan fiduciary net position</b>		
Employer contributions to the trust.....	\$ 171,732	\$ 30,000
Employer contributions for OPEB payments.....	20,000	142,983
Net investment income.....	405	3,727
Benefit payments.....	<u>(171,732)</u>	<u>(142,983)</u>
Net change in plan fiduciary net position.....	20,405	33,727
Plan fiduciary net position - beginning of year.....	<u>45,662</u>	<u>66,067</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 66,067</u>	<u>\$ 99,794</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 4,778,985</u>	<u>\$ 5,047,879</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	1.36%	1.94%
Covered-employee payroll.....	\$ 2,896,297	\$ 2,983,186
Net OPEB liability as a percentage of covered-employee payroll.....	165.00%	169.21%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for  
which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE TOWN'S CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2018.....	\$ 506,072	\$ (172,983)	\$ 333,089	\$ 2,983,186	5.80%
June 30, 2017.....	493,946	(191,732)	302,214	2,896,297	6.62%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF INVESTMENT RETURNS**  
**OTHER POSTEMPLOYMENT BENEFIT PLAN**

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<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
June 30, 2018.....	5.60%
June 30, 2017.....	0.80%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY****A. Budgetary Information**

Municipal Law requires the Town to adopt a balanced budget that is approved by the Finance Committee (Committee). The Committee presents an annual budget to the Open Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any individual line item, adopts the expenditure budget by majority vote. Increases or decreases subsequent to the approval of the annual budget require a vote at a Special Town Meeting.

The majority of the Town's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote at Town Meeting.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original 2018 budget for the General Fund includes current year appropriations and other amounts to be raised of \$17,698,950 and continuing appropriations from prior year of \$43,977.

The Town adopts an annual budget for the Community Preservation Fund in conformity with the guidelines described above. The original and final 2018 budget includes current and prior year appropriations of \$432,553 and budgeted revenues of \$415,550.

The Town Accountant has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

**B. Budgetary - GAAP Reconciliation**

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts (Commonwealth)) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary basis to GAAP basis results for the General Fund for the year ended June 30, 2018, is presented below:

	General Fund	Community Preservation Fund
	<u>          </u>	<u>          </u>
Net change in fund balance - budgetary basis.....	\$ (339,211)	230,336
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....	2,722	-
<u>Basis of accounting differences:</u>		
Net change in recording 60 day receipts.....	<u>549</u>	<u>-</u>
Net change in fund balance - GAAP basis.....	<u>\$ (335,940)</u>	<u>230,336</u>

**NOTE B – PENSION PLAN**

Changes in Assumptions:

- The net investment return assumption and discount rate were lowered from 7.75% to 7.50%.
- The inflation rate was lowered from 4.00% to 2.75%.
- The assumed interest on employee contributions was increased from 2.0% to 3.75%.
- The administrative expense assumption was lowered from \$1,127,500 to \$1,000,000.
- The retirement rates for employees in Groups 1 and 2 hired after April 1, 2012 and in Group 4 were revised to match the rates for employees hired before April 1, 2012 and there were minor changes to the rates prior to age 54 for Group 4 employees.
- The percentage of accidental disability retirees who are expected to die from the same cause as the disability was lowered from 40% to 20% for Groups 1 and 2 employees and increased from 40% to 60% for Group 4 employees.
- The allowance for net 3(8)(c) payments was changed from an estimated liability to a term cost added to the service cost.

Change in Plan Terms:

None.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS**

The Town administers a single-employer defined benefit healthcare plan (“The Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members.



**The Other Postemployment Benefit Plan**

The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the Town’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and ending net OPEB liability. It also demonstrates the Plan’s net position as a percentage of the total liability and the Plan’s net other postemployment benefit liability as a percentage of covered-employee payroll.

Schedule of the Town’s Contributions

The Schedule of the Town’s Contributions includes the Town’s annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	June 30, 2017
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Asset valuation method.....	The Actuarial Value of Assets is the market value of assets as of the valuation date.
Investment rate of return.....	6.33%, net of pension plan investment expense, including inflation.
Municipal Bond Rate.....	3.13% as of June 30, 2017 per S&P Municipal Bond High Grade Index - SAPIHG
Single equivalent discount rate....	5.25%, net of OPEB plan investments expense, including inflation. Using a blend of the Municipal Bond Rate for unfunded periods and the Investment Rate of Return for funded periods.
Inflation rate.....	2.75% as of June 30, 2017 and for future periods
Projected salary increases.....	3.00% annually
Healthcare cost trend rate.....	5.00%
Mortality rates.....	RP-2000 Mortality Table (base year 2009) with full generational mortality improvement using Scale BB. For disabled members, RP-2000 Mortality Table (base year 2012) with full generational mortality improvement using Scale BB. Previously, RP-2000 Mortality Table projected to 2020 for pre-retirement and 2016 for post-retirement with Scale AA.
Change in assumptions.....	Discount rate is 5.25%, previously 4.00%

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes of Assumptions

The discount rate increased from 4.00% to 5.25%.

Changes in Provisions

None.