



TOWN OF HAMILTON

**FY2024 ANNUAL TOWN REPORT
& FY2026 BUDGET**



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INTRODUCTION





Budget Message

On behalf of the Select Board, I am pleased to present the Fiscal Year 2026 Proposed Budget, which incorporates the latest information available regarding revenue projections and departmental expenditure requests.

The Select Board's Recommended Operating Budget totals \$42,915,592, which is an increase of \$452,397 (1.07%) from the current operating budget. Of that, the town of Hamilton operating budget is \$16,762,008, the Hamilton-Wenham Regional School District budget is \$25,669,983 and the Essex North Shore Agricultural and Technical School budget is projected to be \$483,601. Major budget drivers for FY2026 continue to include insurance costs, employees wage increases from collective bargaining agreements, and inflationary impacts on supplies and energy costs.

In this proposal, our functions of government are funded as follows:

Expenditure by Function	FY2026	% of Total
General Government	\$2,737,600	6%
Public Safety	\$4,328,861	10%
Public Works	\$2,543,614	6%
Health and Human Services	\$398,069	1%
Culture & Recreation	\$1,193,926	3%
Schools	\$26,153,584	61%
Unclassified	\$4,797,814	11%
Capital	\$762,125	2%
Total Operating Budget	\$42,915,592	100%

The town of Hamilton FY2026 budget process begins in September, when the Town Manager and Finance Director seek goal setting and budget guidance, from the Select Board and Finance and Advisory Committee. Town Department Heads initiate departmental budget and capital requests, within the framework of the budget guidance they were given by the Town Manager. These requests are then reviewed by the Finance and Advisory Committee and Capital Committee respectively, who offer their perspectives and feedback on priorities and needs to the Town Manager and Finance Director.

The Town Manager and Finance Director then prepare the fiscal year operating and capital budgets for presentation to a Joint Meeting of the Select Board and Finance and Advisory Committee, during which the two boards can ask questions of department heads, offer comments, and suggest changes. The Town Manager and Finance Director then incorporate into the final budget plan for the coming fiscal year and



it is included in the Town Meeting Warrant for the Annual Town Meeting, where it is voted by Town Meeting members.

Even though review of the budget details will continue right up until Town Meeting on April 5, 2025, the Budget has been developed in conformance with the goals and objectives established by Select Board throughout this and previous years.

The Select Board, Finance Committee, Capital Planning Committee, Department Heads, and Town Manager meet periodically to discuss financial forecasts, revenue projections, the various financial indicators, and the implications of the information for the FY2026 budget. The following goals and objectives are direct outcomes of these conversations:

Board of Selectmen Goals and Objectives/Budget Priorities

After consultation with the Town Manager and with the feedback from the Finance and Advisory Committee, in November 2024 the Select Board adopted the following budget goals for the FY2026 budget:



- Ensure the long-term financial viability of the Town and limit property tax burden on residents by minimizing any expenditure increases while working in partnership with all relevant stakeholders within our financial limits, including the HWRSD administration
- To continue to offer the same services that residents of Hamilton have come to enjoy (a "level-service budget")
- To ensure staffing levels are appropriate to complete all necessary tasks within the Town's operational umbrella
- To maintain all capital assets at or above their current level, including buildings, roadways, underground infrastructure, and equipment
- To meet required financial-policy funding of all reserve accounts, to include Free Cash, Stabilization Funds, Retained Earnings in the Water Enterprise, Trust Funds, and the Overlay
- To fund a reasonable amount of capital projects as funding allows
- If anticipated FY2026 revenue and excess free cash from FY2024 is insufficient for funding the entire FY2026 budget, then identify options for specific expense reductions and/or new revenue sources to balance projected expenses with funding
- To produce and submit a GFOA budget document, which will educate, inform, and highlight our operations for our residents
- To improve service delivery through program consolidation, and/or other efficiency measures



Recent Developments

Other recent developments that have impacted the FY2026 budget include:

- **School Assessments** – The Hamilton Wenham Regional School District and Essex North Shore Agricultural and Technical School both increased their assessments to the Town for FY2026, due to increasing costs in their operating plans related to collective bargaining and inflationary impacts to goods and services and increase in students (especially students at the ENSAT).
- **Health Insurance** – The Town’s insurer has increased our rates for employee and retiree health insurance by 18.94% over the current fiscal year.
- **State Aid** – The Town has adopted the published FY2026 Governor’s Local Aid Proposed Budget figure to represent anticipated state aid. While this number traditionally varies year over year and is often adjusted during the state budget process, municipalities continually work to close gaps in revenue as needed.
- **New Growth** – Lack of new construction projects in Town and a stable market for home renovations has forced the Town to conservatively project no increase in local “new growth” in our real estate tax projections.
- **Compensation** – The Town negotiated in good faith with all five of its collective bargaining units prior to the start of FY2025. Based on those settled contracts, national inflation, and cost of living increases, we are projecting an increase in employee compensation. The negotiated package will provide fiscal certainty for FY2026 and FY2027 and will stabilize our labor force for the foreseeable future.
- **ARPA** – All funds that had been awarded to the Town through the American Rescue Plan Act (ARPA) in 2022, were expended prior to the end of December 2024, thus the Town has no outside source of funds for one-time expenses and projects going forward. Of the \$2.4 million that was originally awarded to the Town, the Town spent or authorized the use of the entire \$2.4 million prior to the December 31, 2024 deadline. The use of those ARPA funds on necessary projects allowed the Town to not have to raise or borrow those funds within the Town’s General fund, going forward that will no longer be possible.





Goals & Accomplishments

- **Fuel facility** - A new fuel facility in the Public Works yard was installed in November and December of 2023. A Fire Suppression canopy was added above the fuel station in 2024, completing this project.
- **GFOA Budget** - In FY2023, the Town began the effort of creating this new budget document, which you are now reviewing. The transition to this new budget tool was completed in FY2024, when we produced the Town's first GFOA-style budget document for the FY2025. For FY2026, we are adding the annual report sections to the GFOA standard style. The GFOA-approved budget form is the industry standard. This new budget document uses best practices for providing transparency in government finances; and it helps us articulate to the community where their tax dollars go and how we work to ensure the efficient use of those dollars for the benefit of our residents. Our goal is to eventually enter this document into the GFOA Distinguished Budget Award program.
- **Town Hall Renovation** - The Town Hall renovation and energy efficiency project began in November 2024 and is scheduled to be completed in the spring of 2026. During the renovation, several Town offices have been moved temporarily to the Patton Homestead. The renovated Town Hall includes improvements to the electrical systems, will be powered by a solar array on the roof of the adjacent Public Works garage will use two 900-foot geothermal wells for geothermal heating and colling and is expected to be the first net-zero carbon historic Town hall in the state when it is completed. Renovations also includes handicapped accessibility upgrades and building and fire code improvements, renovations to Town offices and a refurbished second floor meeting room that will be able to accommodate more than twice as many people as the old first floor meeting room.
- **Town Master Plan** - The Master Plan Steering Committee and the Town's planning consultant, Barrett Planning Group, completed a new Hamilton Master Plan and Implementation Plan in December 2023. That plan was later adopted by the Planning Board and submitted to the state for approval. The Town is working out some formatting errors in the final document and will look to place the 2024 Master Plan and Implementation Plan onto the Town website in calendar year 2025. The new Master Plan will be used to inform and guide Town planning and investment decisions for the next 15 - 20 years.





- **Cutler School Building Committee** – The Cutler School Building Committee, including Town and School department staff, elected officials, and at-large residents from Hamilton and Wenham, have continued work on the consolidated Cutler School Building proposal, which will be brought to voters at Annual Town Meetings in April 2025 in both Hamilton and Wenham, as well as to a ballot question on April 10, 2025 in both towns.
- **Patton Park Renovation** – In November 2024 the Hamilton Select Board dedicated \$100,000 in remaining federal ARPA funds to begin Patton Park improvements. These improvements will be identified by the Recreation Director and Public Works Director during the second half of the current fiscal year (2025) in a first phase that will be informed by the Patton Park Master Plan and implemented in 2026.
- **Joanne Holbrook Patton Pavilion at Patton Homestead** – Permitting and construction of an outdoor performing arts and recreation space – the Joanne Holbrook Patton Pavilion – is planned for the grounds surrounding the historic Patton Homestead. The project is scheduled for Site Plan Review with the Planning Board in the second half of FY2025, with construction anticipated in FY2026. All costs are being handled by grants and donations made through the non-profit community-based Friends of the Patton Homestead (also known as Patton Homestead Inc.). The Town received a Massachusetts Cultural Facilities Fund grant to construct the pavilion in the summer of 2023, the Select Board provided some matching funds through the available ARPA funds, and the Friends of Patton Homestead fundraised the remainder of the matching funds needed.

Major Upcoming Issues or Projects for FY2026

Looking forward to FY2026, primary upcoming issues and projects include:

- **North Shore Water Resiliency Task Force** – Working with Senator Bruce Tarr’s regional effort aimed at improving water resiliency and quality for communities in the Ipswich River Watershed lower basin, while also helping to improve the health of the river.
- **Hamilton Wenham Regional School District Agreement** – the town of Hamilton and Wenham and the Hamilton Wenham Regional School Committee are engaged in developing a new regional agreement to govern the educational collaboration of the two towns through the Regional School District. The existing agreement has been amended from a regional agreement that originally adopted in 1957 and several aspects of the agreement no longer comply with current state law. The new agreement also aims to improve budget collaboration and communication, while maintaining the autonomy of the regional school committee and school administration to develop and pass a school budget and education plan that meets the needs of its students.





- **Road and Sidewalk Improvements** – The Hamilton Public Works Department continues to plan for needed roadway and sidewalk across the Town through the use of state Chapter 90 funds for transportation projects and Town Capital funds designated for such projects. A large road and sidewalk project, funded in part by ARPA and Free Cash expenditures in FY2025, will be completed in late FY2025 and early FY2026, while a second separate project for late FY2026, is now in the development stage.
- **Downtown Improvements** – The Public Works Department is also working with the Hamilton Development Corporation to develop a phased approach to planned, roadway, sidewalk, parking, and streetscape improvements in the downtown area of Hamilton, particularly around the Town’s commercial district along Bay Road, Railroad Avenue, and Willow Street. The Town’s future funds will be focused on improvements to the Town-owned streets with the expectation that future state projects will address similar improvements along Bay Road. The Town will contract with an engineering firm to complete design of the improvements in FY2026, with the goal to fund the project in phases in following years.

Conclusion

As we finish out FY2025 and prepare to begin FY2026, our budget is balanced, as proposed, and we will achieve the goals and objectives as set by the Select Board. The FY2026 Proposed Budget is balanced pending passage of the school budget and the final state budget; and it is within the budgetary increase allowable under limits of Proposition 2½. The Budget minimizes tax impact to the extent possible while maintaining a level-service budget.

I would like to thank the members of the Finance and Advisory Committee, the Capital Committee, Finance Director Wendy Markiewicz, all of our department heads and staff, and the Select Board for their guidance and support during this budget process. It is my pleasure to serve the Town and to work with its dedicated employees, board and committee members, volunteers, and residents.

It is our hope that this new Budget Document and Annual Report will be an effective tool for informing residents about what their local government does for them and how we support their quality of life through the taxes paid. We also hope this budget will be helpful to residents and others who are interested in learning more about the Town’s budget and finances.

Respectfully submitted,

Joseph J. Domelowicz Jr.
Town Manager



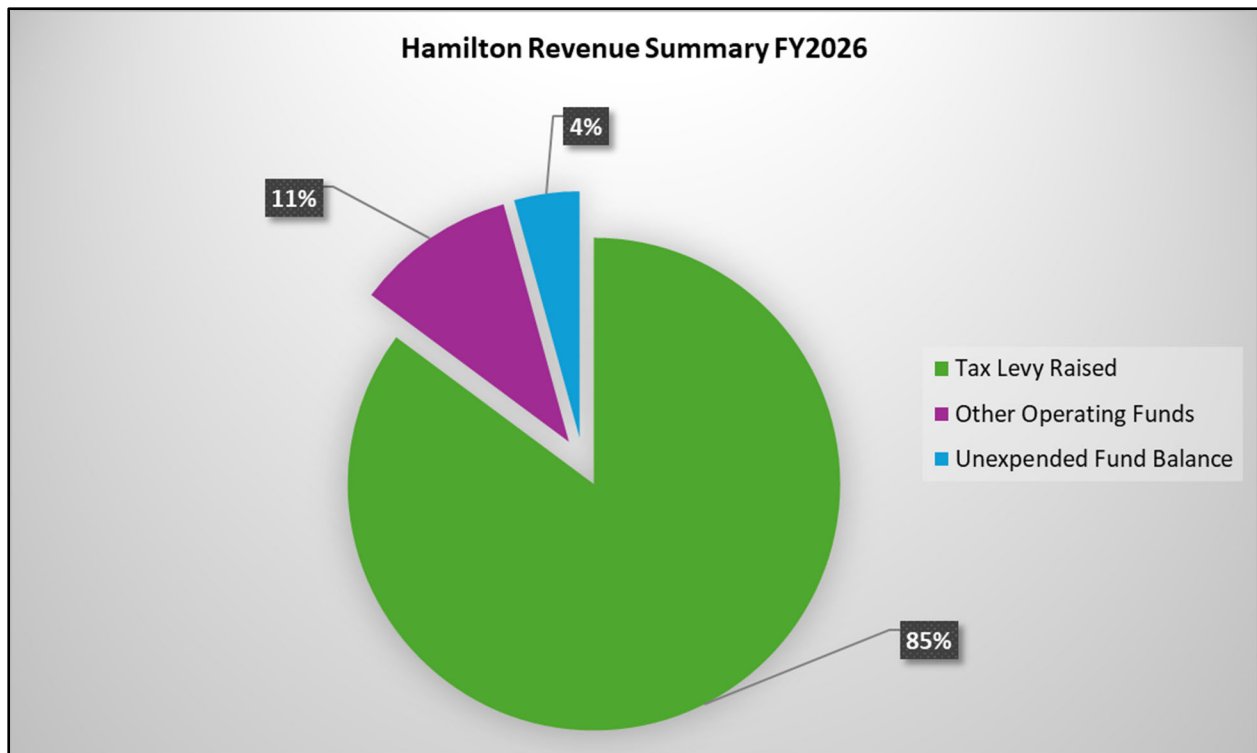
Budget In Brief

Budget in Brief

Similar to prior year budgets, the FY2026 Proposed Budget relies on projections regarding available revenue; thereby accepting the limits of the Town's financial resources. Considerable attention is paid to balancing the needs of the community and the expectations of Hamilton's citizens, with the development of a fiscally responsible financing plan. The budget is based upon an established ceiling of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are State Aid, Departmental Receipts such as fees, permits, interest earned, and Available Funds such as Free Cash and Other Special Revenues. Accordingly, the following summary revenue assumptions were used to develop the FY2026 recommended budget, further detail is available in the Financial Overview section of this document.

Revenues

Revenue Description	FY2026	% of Total
Tax Levy Raised	\$36,549,661	85%
Other Operating Funds	\$4,529,265	11%
Unexpended Fund Balance	\$1,836,666	4%
Total Revenue	\$42,915,592	100%





Expenditures

The total FY2026 General Government Operating Budget is \$42,915,592, which is an increase of \$452,396 (1.07%) from FY2025. The Financial Overview section provides detail regarding changes to various departmental budgets, however, the noted areas bulleted below offer high-level discussions targeting certain areas of interest that have had an impact on the Town's proposed budget.

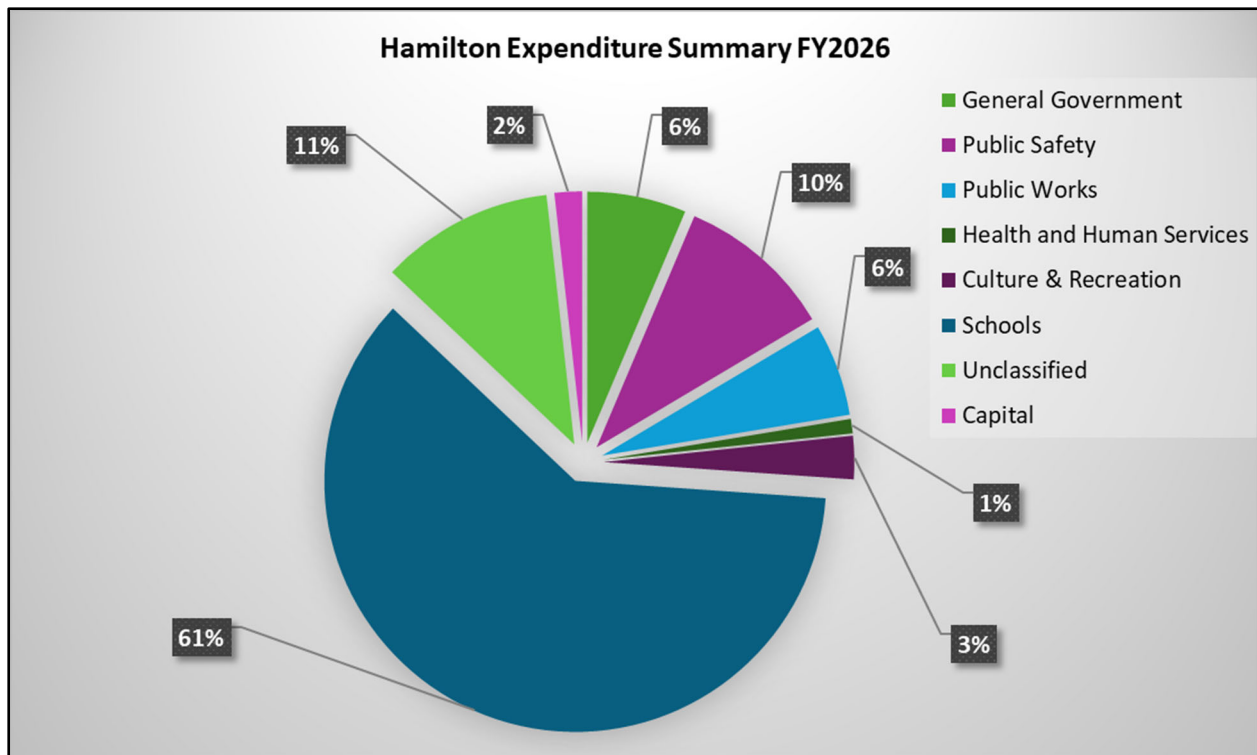
- **Compensation** – The Town settled contracts with all of its union personnel at the end of FY2024 and adjusted COLA and step increases for non-union, non-contractual employees to reflect agreed upon compensation packages. With an anticipated COLA increase comes increased costs for overtime worked in the Fire, Police, and Highway Departments; however, settled contracts do bring cost certainty for our employee compensation line items through FY2027.
- **Town Counsel** - The town of Hamilton utilizes KP Law for the majority of its legal services, which are utilized at the discretion and approval of the Town Manager. KP Law currently charges \$7,000 per month as a flat rate for all basic Town counsel services and for access to its entire legal team with specialized areas of expertise. This contract price will remain in place for FY2026. Basic Town counsel services includes: review of all contracts; recommendations for purchasing and procuring goods and services; consultation for Town Manager, Finance Director, Planning Director, and Select Board as needed; providing legal advice and updates on changes to municipal law; providing Open Meeting Law and state ethics advice for all new board and committee members as needed; general guidance for all department heads, through the Town Manager as needed; as well as all legal preparation for all Town Meetings and Special Town Meetings in the year.

Additionally, the Town also carries a budget for Outside Legal services, which from time to time may include non-Town Counsel services offered by KP Law or other municipal law firms with specialty areas, on an as needed basis. Firms that the Town occasionally engages for outside legal services charge the Town on an hourly and expenses basis, based on their rates when engaged.

- **IT Expenses** – The town of Hamilton engages a general Information Technology (IT) contractor and budgets for supplies and equipment for Management Information Systems (MIS/IT) expenses such as subscription fees, hardware/equipment replacements and upgrades, and software purchases subscriptions within the Finance Department Budget. The budget for IT/MIS in FY2026 has increased only marginally based on contracted increases in subscription agreements. Additionally, the Town also is a member of the North Shore Regional IT Collaborative, through the town of Danvers, which has helped the Town realize shared expense savings, particularly in the areas of Cybersecurity and fiber network improvements.



Expenditure by Function	FY2026	% of Total
General Government	\$2,737,600	6%
Public Safety	\$4,328,861	10%
Public Works	\$2,543,614	6%
Health and Human Services	\$398,069	1%
Culture & Recreation	\$1,193,926	3%
Schools	\$26,153,584	61%
Unclassified	\$4,797,814	11%
Capital	\$762,125	2%
Total Operating Budget	\$42,915,592	100%





Community Profile

Hamilton, MA

The Community



As excerpted from the History section of the Town website, Hamilton was first settled in 1638 and was originally a section of Ipswich known as “The Hamlet”. The first recorded land grant in the Hamlet was Matthew Whipple’s farm, dated 1638. The Town was incorporated on June 21, 1793, and named for Alexander Hamilton, whose portrait became the Town seal in 1903.

In the late 1800’s, the Town became an attractive location for Boston groups seeking recreation and renewal, which included the Methodist ministers’ association camp meetings at Asbury Grove and the establishment of the Myopia Hunt Club that relocated from nearby Winchester to the Gibney Farm in Hamilton. Beginning as a lawn tennis and baseball club, Myopia Club turned to polo, the hunt, and golf as members built large summer estates in the area. Myopia eventually donated the site for the

General George S. Patton Memorial Park, which is an active recreation center today. In 1921, the Mandell family built the Community House in memory of eight men in Hamilton and Wenham who died serving in World War One. The family donated the Community House in trust for the use of the residents of both towns; and it currently offers a wide range of classes and activities.

Hamilton is currently recognized as a rural-suburban town in the east-central portion of Essex County. Population as of the 2020 Decennial Census was recorded as 7,561. The Town’s location near the North Shore provides easy access to beaches and boating. Hamilton has many historic houses, pastoral landscapes, and old stone walls that





accompany winding tree-lined roads as well as a rich equestrian heritage.¹

Hamilton is closely tied to the neighboring town of Wenham with whom the Town shares many resident services including the school system, library, and recreation department.

Geography



According to U.S. Census 2020 data, the Town is comprised of 14.9 square miles, of which 14.2 square miles is land area and .73 is water. Hamilton is bordered by Ipswich to the north, Essex to the east, Manchester-by-the-Sea to the southeast, Wenham to the south, and Topsfield to the west. It is also bordered by water with the Ipswich River of the west and Chebacco Lake on the east. The Town is located 23 miles to the northeast of Boston. Hamilton also has several protected land areas including the Ipswich River Wildlife Sanctuary and Myopia Hunt Club.

The Town is served by the MBTA Commuter Rail, which provides convenient public transit service to and from North Station in Boston. The closest major highway is Route 128 in Beverly, although Route 1A does traverse the Town.

Demographics

U.S. Census, American 2023 Community Survey 5-year estimates data states that the median age of Hamilton residents is 41.7 years. Additionally, 20.3% of residents are aged 65 and older, which is comparable to the Essex County average of 19.1%. 23.7% of Hamilton residents are under 18 years. Of the Town's residents, 7% are veterans as compared to 3.6% across Essex County. U.S. Census Bureau data further reports that 90.9% of Hamilton's residents are White alone; 6% Asian alone; 2.3% two or more races; 1.2% Hispanic or Latino; and .7% Black or African American alone.

The median annual household income in Hamilton is \$126,331, compared to the Essex County median of \$96,874. 6.1% of residents live in poverty, which is lower than the Essex County poverty average of 9.4%. Approximately 68.5% of Hamilton residents hold a bachelor's degree or higher; and 99.1% are high school graduates or higher.

There are 2,925 housing units in Hamilton with an 83% home ownership rate compared to the Essex County average of 63.8%. Married couples comprise the majority of the Town's households. The median value of an owner-occupied housing unit is \$687,600 which is significantly higher than the Essex County median value of \$584,000. The median gross rent in Hamilton is \$1,746 per

¹ Town of Hamilton Website, [Town of Hamilton Website: About Hamilton](#), Accessed Dec. 18, 2023.



month, which is comparable to \$1,726 across Essex County.

Of the Town’s class of workers ages 16 and older, 62.8% are employed by a private company; 13.8% work for a local, state, or federal government agency; 10.6% are self-employed and / or unpaid family workers, and 9.7% are not-for-profit wages and salary workers. The employment and labor rate for Hamilton is 64.4% compared to 65.1% across Essex County. Of the types of industries of the Hamilton civilian population over age 16, the education services, healthcare, and social assistance category comprises 33.1% and professional, scientific, and management, and administrative and waste services category 19.9%. There are smaller percentages of workers in other categories including construction 4.5%; arts, entertainment, recreation, and accommodation and food services 7.4%; finance and insurance, and real estate and rental and leasing 8.3%; and manufacturing 6.4%.²

Government



Hamilton has an Open Town Meeting form of government with voters serving as the legislative body of the Town via Annual Town Meeting. Annual Town Meeting is held yearly, according to Bylaw, on the first Saturday in April; and Town Election is held each year on the first Thursday following the opening of the Annual Town Meeting date. Town government is comprised of a five-member Select Board that functions as the Chief Executive body of the Town. Its five members are elected to three-year terms with one or two seats up for election each year. The Board acts as the chief policy-making body of the Town and directly supervises the activities of the Town Manager. The Select Board meets the first and third Monday of each month at 7:00 pm.

The Town Manager is responsible for supervising the day-to-day operation of all Town departments falling under the direct control of the Select Board. The Town Manager fosters and promotes effective working relationships within all Town boards, departments, commissions, and committees and is accountable for all Town functions under the jurisdiction of the Select Board. The Town Manager also provides administrative direction and control over department heads and staff as authorized by the Select Board. Hamilton’s Town government also operates via numerous elected



² U.S. Census Bureau, Hamilton town, Essex County, Massachusetts, [Hamilton MA Demographics](#), Accessed January 28, 2025.



and appointed officials, boards, committees, and commissions including the Board of Assessors, Board of Health, Capital Committee, Community Preservation Committee, Conservation Commission, Council on Aging, Finance & Advisory Committee, Library Trustees, Recreation Board, Planning Board, School Committee, Sewer Commission, and Zoning Board of Appeals.³

Finances



The FY2026 Town operating budget is approximately \$15.9 million, which represents a minimal increase from the FY2025 operating budget of \$15.6 million. In FY2024, Free Cash was certified at \$4.5 million, which was 12% of the budget. As last reported to the Division of Local Services in FY2024, the Town had total outstanding debt in the amount of \$15.6 million and the General Stabilization Fund was reported as \$2.1 million, which was 5.6% of the budget.

The Town's FY2024 municipal bond ratings from Standard & Poor's bond rating was AAA, which is the highest rating that can be assigned and

indicates indicate strong financial position and low debt burden.

Hamilton had a FY2025 residential and CIP single tax rate of \$15.65 per \$1,000 valuation. This represents an increase over the FY2024 tax rate of \$15.11. The average annual single family tax bill in FY2025 was \$12,772. Of the FY2025 total tax levy of approximately \$34.123 million, residential taxes comprised 96% and CIP 4%, which was very similar to the FY2024 tax levy distribution.

Hamilton-Wenham Public Schools

Hamilton's Public Schools are comprised of the Hamilton-Wenham Regional School District, which serves, according to School and District data reported for 2024-2025, 1,669 students in preschool through grade 12. The District is home to a high school for grades 9 through 12; a middle school for grades 6 through 8; and three elementary schools serving grades preschool through 5. The District's mission statement is to "together inspire continuous learning in order to lead a purposeful life."

The total FY2025 operating budget for the Hamilton-Wenham Regional School District is approximately \$44.6 million with Hamilton being assessed about \$23.4 million. This represents an increase of about \$682,000 over the FY2024 operating budget. Major notable increases include a \$688K increase in base salaries due to new Cost of Living Adjustments, \$205K for new costs associated with the formation of a new Education Support Professionals Union (previously Teaching Assistants), and a \$134K increase in the Essex County Retirement Association assessment.

³ Town of Hamilton Website, [Town of Hamilton Website: Government Web Page](#), Accessed Dec. 18, 2023.



Other Statistics

Congressional District: Sixth

Senatorial District: First Essex and Middlesex

Representative District: Second Essex

Councilor District: Fifth

State Officials

Congressman: Seth Moulton,

Representative 6th District

Senator: Bruce E. Tarr, Gloucester

Representative: Kristen Kassner, Hamilton



Schools

Winthrop Elementary School (PK-5)

Cutler Elementary School (K-5)

Buker Elementary School K-5)

Miles River Middle School (6-8)

Hamilton-Wenham Regional High School (9-12)

Town Website

www.hamiltonma.gov

Town Hall Hours

Monday: 8:00 am – 4:30 pm

Tuesday: 8:00 am – 6:30 pm

Wednesday: 8:00 am – 4:30 pm

Thursday: 8:00 am – 4:30 pm

Friday: 8:00 am – 12:30 pm





Organization - Wide Goals

After consultation with the Town Manager and with the feedback from the Finance and Advisory Committee, the Select Board has adopted the following budget goals for the FY2026 budget.

Ensure the long-term financial viability of the Town and limit property tax burden on residents by minimizing any expenditure increases while working in partnership with all relevant stakeholders within our financial limits, including the HWRSD administration

Continue to offer the same services that residents of Hamilton have come to enjoy (a "level-service budget")

Ensure staffing levels are appropriate to complete all necessary tasks within the Town's operational umbrella

Maintain all Capital Assets at or above their current level, including buildings, roadways, underground infrastructure, and equipment

To meet required financial-policy funding of all reserve accounts, to include Free Cash, Stabilization Funds, Retained Earnings in the Water Enterprise, Trust Funds, and the Overlay

To fund a reasonable amount of capital projects as funding allows

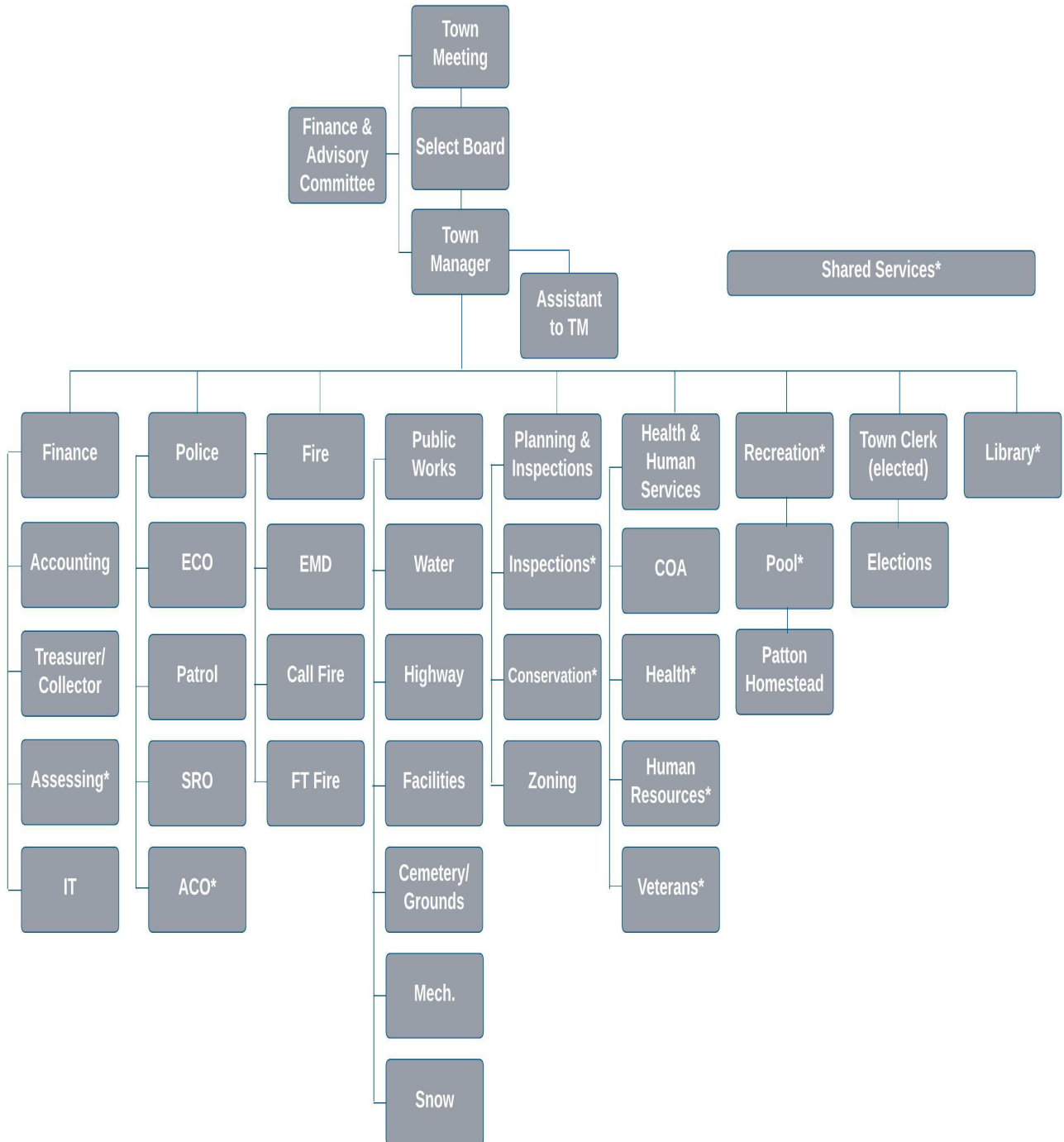
If anticipated FY2026 revenue and excess free cash from FY2024 is insufficient for funding the entire FY2026 budget, then identify options for specific expense reductions and/or new revenue sources to balance projected expenses with funding

To produce and submit a GFOA budget document, which will educate, inform, and highlight our operations for our residents

To improve service delivery through program consolidation, and/or other efficiency measures



Town-Wide Organizational Chart





Position Summary Schedule

FTE Positions – Fiscal Years 2024, 2025, and 2026

Description	FY2024	FY2025	FY2026 Budget
Town Manager	3	3.5	3
Finance	7	7	7
Town Clerk	2	2	2
Planning & Inspectional Services	3	3.5	3.5
Conservation	.5	1	.5
Police	15.5	15.5	15.5
Fire	6	6	6
Department of Public Works	15	15	15
Health & Human Services (Health and COA)	3	3	3
Library	n/a	n/a	n/a
Recreation	2.5	2.5	2
Emergency Communications	4	4	4
Total # of FTEs	61.5	63	61.5



Budget Process and Calendar

Budget Process

The town of Hamilton budget process typically begins in late September or early October when the Town Manager and Finance Director meet with the Finance and Advisory Committee and Select Board in successive meetings to develop the budget goals and guidance to Department Heads for the next fiscal year.

At the same time the Town Manager and Finance Director meet jointly with the Wenham Town Administrator and Finance Director and Hamilton-Wenham Regional Schools Superintendent and Assistant Superintendent for Finance to share preliminary revenues forecasts and potential budget needs.

The Finance Director then issues budget message with directions and guidance to Town Department Heads from the Town Manager in October, with a goal of having draft operational budget and capital requests for the next fiscal year submitted to the Finance Department and Town Manager by early November.

Once departmental budget requests are received by the administration, the Town Manager and Finance Director compile initial operational budget and revenue projections, while the capital requests are forwarded to the citizen-led Capital Committee. The Capital Committee reviews capital requests with department heads and prioritizes town capital needs across one-year and five-year plans, with critical capital needs prioritized for the coming year, based on financial capacity and other needs being spread across the five-year plan. Capital Committee priorities are returned to the Town Manager to be included in the Operational and Capital Budget in mid-December and are based on the Town's available resources for capital needs.

Meanwhile, the Finance and Advisory Committee meets separately with the Town Manager and Department Heads to review operational budget requests by department, identify concerns and trends and offer feedback on the requests.

A complete Operational and Capital Budget Plan is then developed for presentation at a Joint Meeting of the Select Board and Finance and Advisory Committee at the end of January, after which final adjustments are made prior to the finalization of the Town Meeting Warrant and budget articles in March, for the Annual Town Meeting in the first Saturday in April.



FY2026 Budget Calendar

Date	Board/Meeting/Department	Action
9/18/2024	First 5 Chairs meeting	Initial budget planning discussion
9/25/2024	Finance and Advisory Committee	Initial budget and warrant planning discussion - 2026 budget goals
10/7/2024	Select Board Meeting	Initial budget and warrant planning discussion - 2026 budget goals
10/8/2024	Planning Board	Initial warrant article discussion
10/9/2024	Finance and Advisory Committee	Confirm FY'26 budget goals
10/15/2024	Town Manager/Finance	Draft Budget message to Department Heads
10/21/2024	Select Board Meeting	Confirm FY'26 Budget and ATM calendar and budget goals
10/22/2024	Planning Board	
10/23/2024	Finance and Advisory Committee	
10/30/2024	Department Heads	Submit FY'26 capital requests to Town Manager
10/30/2024	Finance Director	Upload manpower sheets into MUNIS
11/4/2024	Select Board Meeting	
11/5/2024	Town Manager/Finance	Deliver Budget message and FY'26 goals to Department Heads
11/5/2024	Planning Board	
11/7/2024	Finance Director	Complete FY'26 revenue projection
11/7/2024	Capital Committee	Departmental capital requests to Capital Committee
11/13/2024	Finance and Advisory Committee	
11/15/2024	Finance Director	Print out FY'26 departmental budget requests for review
11/18-11/21	Town Manager/Finance & FinCom liaisons	Department Level Budget reviews - schedule TBD
11/13/2024	Second 5 Chairs Meeting	
TBD	School District	Superintendent presents budget to School Committee
11/20/2024	First Quintuple Boards meeting	
12/2-12/6	Capital Committee	Liaisons Review capital requests with department heads
12/2/2024	Select Board Meeting	
12/3/2024	Planning Board	Compile list of all proposed zoning articles, submit to Select Board
12/9-12/12	Town Manager/Finance	Develop first draft of FY'26 budget
12/11/2024	Finance and Advisory Committee	
TBD	Capital Committee	Votes recommendations to Town Manager



Date	Board/Meeting/Department	Action
12/16/2024	Select Board Meeting	
12/17/2024	Planning Board	
12/18/2024	Finance and Advisory Committee	Alternate meeting date to avoid Holiday
1/6/2025	Select Board Meeting	Open Warrant, review calendar and make adjustments as needed
1/7/2025	Planning Board	Announce hearing schedule for all zoning articles
1/8/2025	Finance and Advisory Committee	Review draft list of warrant articles and calendar
1/8/2025	Second 5 Chairs meeting	Review draft list of warrant articles and calendar
1/21/2025	JOINT Select Board and Finance Committee	Town Manager FY'26 Budget and Capital presentation
1/21/2025	Planning Board	
1/22/2025	Finance and Advisory Committee	
1/15/2025	Second Quintuple Boards meeting	
TBD	Community Preservation Committee	Grant applications due at Town Manager's office
2/3/2025	Select Board Meeting	
2/4/2025	Planning Board	
2/6/2025	School District	
TBD	Community Preservation Committee	
2/12/2025	Finance and Advisory Committee	
2/25/2025	Planning Board	
2/24/2025	Select Board Meeting	Final Day to have language approved for town ballot questions
2/26/2025	Finance and Advisory Committee	
2/28/2025	Town Manager & Town Clerk	All warrant articles incl. CP due by close of business
3/4/2025	Planning Board	
3/10/2025	Select Board Meeting	Close Warrant - votes on FY'26 budget and capital proposals
3/10/2025	Town Counsel	Draft Warrant Script
TBD	Community Preservation Committee	
3/12/2025	Finance and Advisory Committee	Votes on budget and cpaital - Draft Book of Recommendations
3/18/2025	Planning Board	Final votes on zoning articles
3/24/2025	Select Board Meeting	Sign Warrant Book - Vote speakers and motion movers
3/24/2025	Town Manager & Town Clerk	Final Warrant and Recommendations
3/26/2025	Finance and Advisory Committee	ATM Prep



Date	Board/Meeting/Department	Action
3/28/2025	Town Manager & Town Clerk	Post Warrant
3/31/2025	Select Board Meeting	EXTRA Meeting if necessary* - Final Script
4/1/2025	Planning Board Meeting	
4/2/2025	Moderator, Clerk and Town Manager	ATM site walk thru at HWR High School
4/5/2025	Annual Town Meeting	

Select Board
Planning Board
Finance and Advisory Committee
Capital Committee
Community Preservation Committee
School District meetings

Basis of Budgeting

The town of Hamilton, annually, uses a level-service budgeting methodology when building the first versions of the budget. The concept of level service assumes Hamilton will maintain all departments and services in the same manner as present conditions. Naturally, and primarily driven by salary and benefits, a level-service budgeting process automatically generates an increase year over year. Once the foundation budget is established through the concept of level service, we compare the level-service budget to the budget goals we receive from the Select Board and Finance and Advisory Committee, and other elements such as projected economic conditions. From there, adjustments in staffing or other resources and reallocations are contemplated in an effort to minimize the pressure the annual budget creates on the Town's taxpayers. Our goal is always to maintain or improve our programs, services and performance to the benefit of all of Hamilton residents.



Annual Town Reports





Appointed Officials / 2023 - 2024

Affordable Housing Trust (3 - Year Term)

Jamie Knudsen (Chair) 2027

David Smith 2026

Suzanne Soffa 2025

Vacancy

Board of Health (3 - Year Term)

David Smith (Chair) 2027

Giselle Perez 2025

Jean Ramsey 2025

Board of Registrars

Walter Leszczynski 2027

Edward Weldon 2025

Kathy Tensen 2026

Carin Kale (Town Clerk)

Capital Committee (3 - Year Term)

Jack Lawrence (Chair) 2025

Nick Tensen 2026

Steve Loeper 2027

Mike Twomey 2025

Community Preservation Committee (3 - Year Term)

Jay Butler (Chair) 2025

Kim Dietel 2026

Robert Preston 2027

Shawn Farrell 2027

Sandy Coddling – Conservation Commission

Michelle Horgan - Housing Authority

Dale Darcy – Planning Board

Bill Wilson – Select Board

Vacant – Historic District Commission



Conservation Commission (3 - Year Term)

Virginia Cookson 2025 (Chair)

Nancy Baker 2027

Sandy Coddling 2027

Mike Stolfus 2026

Denise Kelly 2027

Vacant

Council on Aging (3 - Year Term)

Laura Studley (Chair) 2025

Dick Hewett 2027

Rosemary Kennedy 2026

Peter Meo 2026

Kelly Roller 2026

Laura Studley 2025

Penney Wingate 2027

Hamilton Environmental Impact Committee (3 - Year Term)

Jeanne Maurand (Chair) 2027

Emmet Holt 2025

Don Perkins 2025

Jack Simons 2025

Kim Stovink 2027

Finance and Advisory Committee (3 - Year Term)

John McGrath (Chair) 2025

Harry Phillip 2025

Alex Rindels 2026

John Pruellage 2026

Chris Woolston 2027

Hamilton Development Corporation (3 - Year Term)

Rick Mitchell (Chair) 2027

Angela Arvanties 2026

Scott Maddern 2025

Chad Smith 2027

Brian Stein 2025



Hamilton Foundation (3 - Year Term)

Heather Ford (Chair) 2027

Bill Burridge 2027

Martha Hale Farrell 2026

Ken Wilson 2027

Brian Label 2027

Hamilton Historic District Commission (3 - Year Term)

Scott Clements (Chair) 2027

Elizabeth Wheaton 2026

Kristen Weiss – Historical Society 2027

Vacant – AIA

Vacant – At large

Vacant – Realtor

Hamilton Human Rights Commission (3 - Year Term)

Jamie Knudsen (Chair) 2026

Fay Ciaramitaro 2025

Jared Hughes 2027

Nancy Stehfast 2026

Russ Stevens – Police Chief

Aliana Walsh 2027

Teresa Woodbury – COA Director

Vacant

Hamilton Wenham Cultural Council

Peggy Roell (Chair) - Wenham

Susan Chaquette - Hamilton

Jennifer Drummond – Hamilton

Lindsay Peabody - Hamilton

Sara Holden Searle - Hamilton

Martha Brennan - Wenham

Amie Card – Wenham

Kristin Crockett - Wenham

Maribeth Ting – Wenham



Hamilton Wenham Recreation Board

Steve Ozahowski (Chair) – Hamilton

Brad Tilley – Hamilton

Reggie Maidment – Hamilton

Dan Curran – Wenham

Tom Holland – Wenham

Vacant – Wenham

Zoning Board of Appeals

Bruce Gingrich (Chair) 2026

Steven Derocher 2026

Andie Phillip 2026



Elected Officials / 2023 - 2024

Select Board (3 - Year Term)

Shawn M. Farrell (Chair) 2024

Caroline Q. Beaulieu, Vice-Chair 2025

William A. Olson 2024

Thomas B. Myers, Clerk 2025

William W. Wilson

Town Clerk (3 - Year Term)

Carin A. Kale 2026

Board of Assessors (3 - Year Term)

Steven G. Ozahowski, Chair 2024

Christopher S. Campbell, Secretary 2025

Joseph S. Shaktman, Vice-Chair 2026

Planning Board (3 - Year Term)

Margaret M. Crouch, Chair 2026

Emil Dahlquist, Clerk 2025

Frederick G. Mitchell 2024

Jonathan F. Poore 2024

William C. Wheaton 2025

Elizabeth Herr 2025

Patrick Norton 2026

Patrick Reffett, Coordinator

Housing Authority (5 – Year Term)

Sheryl L. Leonard, Chair 2026

Michelle F. Horgan, Vice-Chair 2027

JoAnne Copeland, Treasurer 2025

Daniel E. Carlin 2024

Leon Purington, State-Appointed

Kate McGuire, Coordinator

Town Moderator (1 – Year Term)

William F. Bowler 2024



H-W Library Trustees (3 – Year Term)

Mary Jane Brown (Hamilton) Chair 2026

Cara A. Fauci (At Large, Wenham) Vice-Chair 2024

Dianne L. Johnson (At Large, Hamilton) Secretary 2024

Jane Kusel (Hamilton) 2025

Karen Bebergal (Wenham) Liaison to The Friends 2025

Bethany Yu (Wenham) 2026

Kim Butler, Director

H-W Regional School Committee (3 – Year Term)

Dana Allara (Hamilton) Chair 2026

Amy Kunberger (Hamilton) Vice Chair 2025

Francesca Connors (Hamilton) Secretary 2026

Julia Campbell (Wenham) Assistant Secretary 2024

Jennifer A. Carr (Wenham) 2024

David I. Frenkel (Wenham) 2025

David Polito (Wenham) 2025



Select Board

Dear Hamilton Residents,

What a year it has been! As a Town we find ourselves facing an extraordinary number of intersecting opportunities and challenges. Whether the topic is building a new school, revamping our aging and beloved Town Hall, complying with 3A zoning, or reimagining our downtown, we as a Board have worked collaboratively across boards, committees, and residents to debate and discuss these issues and their impacts on our Town, taxes, and future. I applaud my fellow Board members for welcoming open, honest, and transparent dialogue on tough topics, and our residents for showing up week after week to engage in these important conversations.

Despite our different perspectives and opinions, what I have witnessed time and time again is passionate people who love this town and want for it to thrive into the future. It has been an honor to serve this Town; and I am pleased to provide the following FY2024 report on behalf of the Select Board.

Staff, Boards, and Committees

We are extraordinarily lucky to have an incredible core staff handling the day-to-day operations of our Town. Joe Domelowicz, Town Manager, inked another three-year contract and will continue to serve the Town through 2027. While we said goodbye to the phenomenally capable Laurie Wilson in October, Cyndi Farrell has taken on the role of Assistant to Town Manager with aplomb, as well as assuming the duties of communications manager. She will help build out a more robust and effective communication strategy for the Town to help keep residents connected and aware of meetings and events that matter.

Our indefatigable Town Clerk Carin Kale continues to hold down the fort in the new offices at Patton Homestead, and our department heads have delivered another year of efficient and on-budget services. Our Finance Director Wendy Markiewicz hit the ground running and has been a huge asset to the Town. Following the departure of Holly Erickson, Sean Timmons will take over the responsibilities of the Patton Homestead and work with the boards to help define a long-term plan for the property.

Our existing boards and committees have seen some turnover and vacancies this year, some expected some not. It is imperative that we find more effective ways to support our boards and provide the time, resources, and engagement necessary to help them be successful. It's not easy, but we are committed to doing better. That said, I encourage any resident with interest and availability to check out the list of vacancies or reach out to our Town Manager for more information. We are only as good as the people who volunteer, and we need more volunteers!

The year ahead brings some bittersweet changes, as well. After 15 years serving the town of Hamilton, Chief Russ Stevens is retiring. Chief Stevens' shoes are so hard to fill we have asked him to facilitate the Town's search for his replacement. That process is currently underway. To ensure Russ has someone to



golf within retirement, Captain Scott Janes is also retiring this year after 40 years of service. We are profoundly grateful to both men for the department that they have helped build and wish them all the best.

Additional changes have been made across other departments to streamline services and reporting, as well as ensure that our resources are as efficiently aligned as possible.

As always, it is the combined and collaborative efforts of each and every board, committee, and employee that keeps the Town running and we are fortunate to have the team we have.

General Updates

Town Hall: After moving Town offices out of the historic Town Hall in November 2023, we finally broke ground on the improvements to Town Hall on December 1, 2024. and expect the project to be completed on or around May 1, 2026. Due to the rise in construction prices, we learned of a funding deficit after funds were approved by voters in April. It was imperative to the Select Board that we fund the project without additional burden to the taxpayers. With the help of our Finance Director Wendy Markiewicz, as well as the Town Manager, we were able to explore multiple funding sources. Ultimately, it was Jay Butler and the Community Preservation Committee (CPC) who delivered a funding mechanism that allowed us to move forward with the project as planned without using cash reserves or incurring debt for the taxpayers. ***As a reminder, the bulk of our staff and services have moved to the Patton Homestead for the duration of construction.***

Gordon-Conwell Theological Seminary (GCTS): Over the last few years, the Town has been in discussions about the future of the seminary and how that future intersects and impacts the town of Hamilton. We were not successful in reaching an agreement on an overlay district last year but have continued to work closely with the seminary. Recently the seminary came to the Town asking for support for a plan to sell the existing dormitory buildings to a developer to create market rate housing. There was a possibility that the Town could use this opportunity to increase our affordable housing inventory without additional developments in Town. Over the last six months, we have worked with residents and abutters, the seminary, and the developers to find a way forward that benefits the town of Hamilton without unfairly impacting the future of the seminary.

MBTA Communities (Section 3A of General Law Chapter 40A): The Select Board, Town Manager, and Planning Board have spent much of the last year engaged in Section 3A compliance conversations. The impacts of 3A zoning on a town like Hamilton, especially when combined with Wenham's requirements, are not insignificant. Our goal was to explore compliant plans while also exploring options for revising requirements for our Town. We continue to work with an outside consultant (Utile) on a combination of form-based code and 3A compliance but paused that work for two reasons. 1.) We felt it was prudent to wait for the decision of the Massachusetts Supreme Judicial Court (SJC). 2.) Pervasive anti-3A rhetoric made it difficult to gather the required insights to put forth a compliant, form-based 3A zoning proposal.



In light of the SJC decision announced in January, and its implications, we have renewed our efforts to produce a proposal for voters to consider. On February 4th, the Board voted 4-1 to authorize the Town Manager to send an interim compliance letter to the state and asked that he formally re-engage with the consultant to draft a compliant zoning proposal for the Planning Board to review.

Town Services: We continue to provide level services year-over-year to residents and plan to do that into the future. As many of you know, we lost a resident and friend Peter Britton last year. Brick Ends Farm has been a partner to the Town for many years and we have been grateful for their composting services. We are currently assessing our options to ensure we can continue to deliver composting services to the Town. These services not only serve an important environmental purpose: they also serve an economic one, helping keep our trash removal costs down. We continue to benefit from partnerships with several of our neighboring towns, allowing us to provide core services and programs to our residents, while sharing them with similar sized communities. Our Intermunicipal Agreements with Manchester, Wenham, Rockport, Essex, and others provide a cost-effective way to offer Animal Control, Conservation, Human Resources, Assessing, Library, Recreation, and some regional health programming. We will continue to look for opportunities to provide services and programs to our residents through these types of cost-sharing agreements.

School Fields Project: The Hamilton Wenham Athletic Facilities Improvement Project has made excellent progress throughout the fall and winter months. The two main playing fields, new grandstands, press box, and scoreboards for those fields have been installed. As we move into the spring, the new softball field, tennis courts, and track will be installed. Finally, landscaping will mark the last stretch of the build. The project is on schedule and should be finalized in July of 2025. Maybe we can break in the fields with a Hamilton v Wenham boards and committees flag football game...

Financial Health and Future

We have one of the most qualified Finance Committees around and they continue to provide invaluable insight into the current and future financial health of the Town. As we navigate a series of conflated “what ifs,” they have provided guidance and data to support those conversations and ensure transparency.

Our Town continues to be financially healthy, but our property taxes are—and will continue to be—the largest and most significant driver of revenue for our Town (89%). As such, every dollar we spend has a direct and measurable impact on residents. We are fortunate to be surrounded by some of the most beautiful landscape in the state, with access to miles and miles of trails, greenspace, and conservation land. However, we also have aging buildings and infrastructure, including our schools and facilities, roads and sidewalks, and water infrastructure. These will require significant capital investment over the coming years. We are also facing unprecedented increases in the cost of services, everything from insurance to materials—meaning even level services cost more year-over-year. Often significantly more.



Over the next few years we will need to make important decisions about what we invest in as a Town. It is not a matter of “if” but rather “what.” I have no doubt that our Town Manager, Finance Director, and Finance Committee will help guide these conversations in collaboration with our other boards and committees but it is imperative that we come to the table with a broad understanding of our future needs and how we can make hard decisions today that set us up for success in the future.

With respect, gratitude, and immense pride in our people and progress,

Caroline Beaulieu
Chair, Hamilton Select Board

Note: The Select Board welcomes the community to join our public meetings, held every other Monday at 7PM at the library. When available, you may also join via Zoom or catch the meeting on your local cable public access channel, or later on HWCAM’s YouTube channel. Agendas are posted to the town website in advance of the meetings at hamiltonma.gov.



Board of Assessors

For FY2024, the total assessed taxable valuation of Hamilton was \$2,244,462,533 with a property tax levy of \$33,913,828.87. The FY2024 tax rate as certified by the Department of Revenue was \$15.11 down \$1.23 from the previous year. Building permits issued in FY2024 resulted in \$238,072 in tax levy growth for FY2024.

In FY2024, the Board of Assessors completed their revaluation done every five years where it adjusted property values in the town of Hamilton as required by the Department of Revenue. Under Massachusetts law, this Board is required to value all of Hamilton's 2,964 properties at 100 percent of their full and fair cash valuation, thereby insuring an equitable distribution of the property tax levy. The Town's average residential single-family valuation was \$797,860.

More important, the Assessor's office believes that we have met our statutory obligation to re-establish proper assessment level and uniformity throughout the town of Hamilton. Final Department of Revenue certification of assessed valuations was granted in December and property tax bills were subsequently mailed at the end of December. The current valuation and levy percentages based upon property class are as follows:

Class	Valuation	%	Tax Levy
Residential	\$2,152,841,636	95.92%	\$32,529,437.12
Commercial	\$65,088,997	2.90%	\$983,494.74
Industrial	\$2,098,000	.09%	\$31,700.78
Personal	\$24,433,900	1.08%	\$369,196.23
Totals	\$2,244,462,533	100%	\$33,913,828.87

Also in FY2024, the Assessor's office processed applications for excise abatements, Chapter 91 senior tax exemption, Elderly and Veteran exemptions and Community Preservation Act surcharge exemptions.

We would like to assure all property owners that the Board of Assessors will continue its effort to meet the challenge of maintaining equitable assessments in this current real estate market.

Respectfully submitted,

Steve Ozahowski, Chair

Joe Shaktman, Vice Chair

Chris Campbell, Secretary



Board of Health

The Hamilton Board of Health is responsible for implementing and overseeing the laws, codes, policies, and regulations of the Board of Health, the Massachusetts Department of Public Health and the Massachusetts Department of Environmental Protection.

Responsibilities of the Board of Health and the Health Department include physical inspections and permitting of septic systems and septic installers, haulers, Title 5 inspectors, and maintenance professionals; retail food establishments, retail tobacco, public and semi-public swimming pools, recreational camps for children, and keeping of animals/stables/coops. In addition, the Board of Health conducts health clinics, addresses concerns of public nuisance, air quality, water quality, noise control, insect control, beaver, mosquito and pest management, food safety and protection, housing concerns and complaints, Title 5 concerns, and communicable disease reporting. The Health Department is responsible for interpretation, monitoring, compliance, and enforcement of the 2013 Food Code, the pool code, the housing code (minimum standards for habitation), and the state sanitary code.

The Board of Health consists of three members serving a three-year term. David Smith serves as Chair and Dr. Giselle Perez, PhD, and Dr. Jean Ramsey, MD MPH, as members. The Board continues to meet at 5 PM on the second Tuesday of each month at the COA Building.

Dennis Palazzo, CP-FS, is the Health Agent who conducts all food, housing, and recreational camp inspections as well as complaint resolution. Kerrin Nixon, CPO, performs pool inspections. Judith Ryan, BSN, RN is our Public Health Nurse and is responsible for conducting health clinics, home visits, and monitoring the health and wellbeing of the community. Hayes Demeule is our Animal Control Officer and responsible for the proper keeping of animals and for conducting barn, stable, and animal inspections. Septic inspections, plan reviews, soil samples, and well permitting are the responsibility of Greg Bernard, the Town's contracted Septic Inspector.

Hamilton continues to serve as host community for the Eastern Essex Regional Public Health Coalition, which is a grant funded collaboration of shared services between Hamilton, Wenham, Essex, and Rockport. Paul Vernucci, MPH, holds the position of Shared Services Coordinator. He, along with Jessie Palm, LICSW (our Regional Social Worker), assist The town of Hamilton with all health - related issues. The Regional Public Health Nurse position, as well as the Regional Inspector position, remain vacant until suitable candidates are on boarded.

The Health Department and Board worked on several initiatives throughout the fiscal year. At the suggestion of Heather Ford of the Hamilton Foundation, who was approached by residents in financial need, the Board worked to develop and introduce a Community Septic Loan Program funded by the Massachusetts Clean Water Trust that is available to all homeowners. This program will allow homeowners whose septic system has failed Title V inspection to borrow at a low 4% interest rate for up to 20 years the money to repair or replace it. Information about the program, as well as application



materials were made available to the public on the Board of Health webpage on the town of Hamilton website.

The Board worked diligently to update the Tobacco Regulation to be more in line with state guidelines and the Keeping of Animals Regulation to be more definitive and less confusing. In addition, the Board revised its Tuberculosis Risk Assessment and Testing Regulation for Schools, Colleges, and Universities in Hamilton, MA, in accordance with and under the authority of M.G.L. c.111, §§ 31. The private well regulation is currently being reviewed for update consideration.

Furthermore, the Health Department, in collaboration with the Senior Center, has continued its free Sharps Disposal Program with much success. Residents can get a sharps disposal container from the office, bring it in once it is full and get a replacement container. The Department takes care of safe disposal.

In working to address public health needs the Department supported the Public Health Nurse with the following. Covid-19 tests kits became available through the state DPH, and the Health Department worked to distribute them to residents and others in need. A flu vaccination clinic was held in October at the Council on Aging. TB clinics were conducted (test/read) in September and January at the Seminary. At home new mother visits through the North Shore Mother Visiting Partnership are ongoing and the April diaper drive netted 1077 diapers along with wipes and monetary donations to benefit ACORD Food Pantry.

The town of Hamilton reported 73 cases of COVID-19, 37 cases of flu, 51 cases of Hepatitis B, C and Lyme, and 13 cases of food - borne illnesses.

The Health Department used social media to inform our residents of the best practices to help minimize the risks of contracting COVID-19, Flu, Norovirus, Food Borne Illnesses, and Tick and Mosquito borne diseases, and to answer residents' questions.

In order to satisfy the local Board of Health's responsibilities, all food service establishments were permitted and inspected, and temporary food establishments were permitted with on-site inspections conducted at events and festivals. In partnership with the state's Tobacco Control Program, enforcement of the tobacco regulation was conducted to maintain compliance with the regulation. Several housing inspections were conducted to ensure compliance with the housing code. The barn book was completed and filed with the state and inspections and complaint follow up is ongoing.

The Northeast Massachusetts Mosquito Control and Wetlands Management District monitors for mosquito - borne diseases in the region. This year virus levels were low although there were three Eastern Equine Encephalitis cases in the region. The Board prefers not to "routinely" spray. Taking personal protective measures and preventing the accumulation of standing water on your property is the best protection against mosquito bites and mosquito - borne diseases.



The following are permits issued:

Fiscal Year	2024
Septic Disposal System Construction (New) Plan Review	7
Septic Disposal System Construction (Repair) Plan Review	51
Septic Title 5 Inspection Report Review	83
Septic Construction Inspections	71
Soil Evaluation Inspections	26
Septic Disposal Installer License	23
Septic Disposal System Hauler License	8
Septic Title 5 Inspector License	10
Septic Operation & Maintenance Provider License	5
Food/Retail Service Permits	36
Temporary Food/Retail Service Permits	27
Seasonal Food Service Permits	3
Keeping of Animal Permits	62
Stable/Coop Permits	62
Wells Permits	2
Public Swimming Pools Permits	4
Recreational Camps Permits	1
Tobacco Sales Permits	5
Complaints- Housing/Nuisance	8



Capital Committee

The Capital Committee (CapCom) is charged with reviewing the Capital Budgets submitted by each of the Town's Department Heads. The five (5) person Capital Committee meets from mid-November until the end of December each year. During this time frame, CapCom meets at least once with each Department Head to understand what the Capital expense is and what its priority should be. These priorities are rated and ranked and presented in a final report that is submitted officially to the Town Manager in early January with recommendations for Capital Budget expenditures.

Ultimately the Capital Budget is presented at the Annual Town Meeting in the Spring.



Chebacco Woods Land Management Committee

The Committee has continued to monitor the trails for tree damage, erosion, etc. We remove the trash from the barrel at the kiosk weekly, supply maps, and dog clean - up bags. A new box to hold dog bags was made this year. During the fall several volunteers cleared a lot of the vines along Round Pond, replaced some of the rocks that had been pushed into the pond and removed a lot of bittersweet vines at the Route 22 entrance.

Ralph Smith has stepped down as chairman and Michael Mack has also resigned. Manchester resident, Terry Cowman, has joined the committee. We are still looking for one more member from Manchester.

The trails continue to be a popular spot for walking, cycling and some horseback riding. Access to the trails through some private properties has been blocked in recent years and beaver activity has flooded other connecting trails.

Susanna McLaughlin, Chair

Russell Camp

Virginia Cookson

Terry Cowman



Community Preservation Committee

July 2023 - CPC Annual Public Information Meeting in a joint meeting with the Select Board

Special Town Meeting in October 2023: CPA grant approved:

Town Hall Renovation, Addition, and Preservation Project, Hamilton DPW, Historical Preservation, \$500k

November 2023 - Hamilton 2% surcharge revenue of \$556,652 resulted in a state match of \$117,032 or 21%. The total CPA revenues were \$673,684

Annual Town Meeting in April 2024: CPA grants approved:

- Affordable Housing Trust and Harborlight Homes, Community Housing, Asbury Commons, \$500k
- Model T Antique Fire Engine Building, Historic Preservation, Hamilton Fire Department, \$150k
- Hamilton Housing Production Plan Update, Community Housing, Hamilton Planning Director, \$40k

Historical Distribution of CPA Grants (since 2005)

- Total number of grants = 96 Total dollars in grants = \$14M
- Number of organizations receiving grants = 20
- Number of town organizations receiving grants = 12 (60%)
- Number of grants received by town organizations = 79 (82%)
- Total dollars received by town organizations = \$10.3M (82%)

Historical Distribution of CPA Grants (since 2005)

- Total number of grants = 96 Total dollars in grants = \$14M
- Open Space and Recreation grants = 33 (34%) = \$5.5M (41%)
- Historic Preservation grants = 47 (49%) = \$5.4M (44%)
- Community Housing grants = 16 (17%) = \$2.2M (15%)

CPC Outstanding Bonds

- **Sagamore Hill** (John J. Donovan Recreation Area) - FY 2025 Premium = \$103.8k
 - Matures in 2032. Original 2015 CPA Grant was a \$1.25M bond for 15 years plus \$500k in cash
- **Hamilton Town Hall Renovation, Addition, and Preservation Project** - FY 2025 Premiums = \$345.5k
 - Matures in 2043. Consists of a \$3M grant (2020 STM) and \$1M grant (2021 ATM) = \$4M.

CPA Reserve Balances

- Historical Preservation - \$11k
- Open Space & Recreation - \$336k
- Community Housing - \$311k
- Unreserved - \$722k
- Total - \$1.38M



CPC Members

Jay Butler – Chair – at-large

Robert Preston – Vice-Chair – at-large

Kim Dietel - at-large

Vacant - Historic District Commission Rep.

Sandy Coddling - Conservation Commission Rep.

Darcy Dale - Planning Board Rep.

Michelle Horgan - Housing Authority Rep.

Shawn Farrell – at-large

Bill Wilson – Select Board Rep

Coordinator - Laurie Wilson



Conservation Commission

The Hamilton Conservation Commission's primary task is the administration and enforcement of the state Wetlands Protection Act (Ch. 131 §40) and the Town's Conservation By-Law, Chapter 17 of the Town's General Bylaws. The Commission's jurisdiction includes all proposed changes in land use within the borders of the Town, which will occur within defined wetlands or within 100 feet of the defined edge of wetlands, or within 200 feet of perennial streams and rivers. The Commission considers applications for work in these areas at public meetings and/or public hearings.

The Commission also investigates violations of the Wetlands Act and local Conservation By-Law and the Commission issues Enforcement Orders or Violation Notices if appropriate. Finally, the Commission acts as an educational resource, advisor, manager, and source of information related to issues of land conservation and stewardship and natural resource protections.

In 2024, the Commission reviewed the following applications:

- Seventeen (17) Request For Determination;
- Eight (8) Notice of Intent;
- Ten (10) Certificates of Compliance;
- Two (2) requests for Amendment to Orders of Conditions; and
- Six (6) Extensions to Orders of Conditions

The Commission issued the following:

- Ten (10) Determinations;
- Eleven (11) Orders of Conditions;
- Ten (10) Certificates of Compliance
- Two (2) Amendments to Orders of Conditions
- One (1) Enforcement Order and closed out four (4) other Enforcement Orders

There were several significant changes in the makeup and staffing of the Commission in 2024. Previous Chair Lee McCoy and Vice-Chair Kathy Simons stepped down from the Commission after many years of service. Both Lee and Kathy provided many hours of and their contributions to the Commission will be missed. Nancy Baker, who enjoyed a long career in environmental permitting, joined the Commission as its newest commissioner at the end of the year. Former Conservation Agent Kristan Farr left her position in October and Brian Colleran, the Town's former agent, assisted the Commission in a consulting capacity.



Hamilton is fortunate to have many valuable natural resources in the community, including extensive wetland ecosystems associated with the Ipswich and Miles Rivers, Chebacco Lake, several ponds and streams, and many actively managed and/or permanently protected open spaces. These resources, including an extensive and publicly accessible trail system, contribute significantly to Hamilton's quality of life and the community's natural and rural character.

The Conservation Commission typically meets on the second and fourth Wednesday of the month and all meetings are open to the public. Members of the public are always invited to attend and participate in the Commission's activities.

Conservation Commissioners include:

Interim Chair Virginia Cookson,

Anthony 'Sandy' Coddling

Michael Stoltzfus

Denise Kelly

Nancy Baker



Environmental Impact Committee

The Hamilton Environmental Impact Committee presents the FY2024 Annual Report summarizing activities and accomplishments in support of the town of Hamilton's commitment to sustainability and net zero carbon energy goal by 2040. This report outlines HEIC's efforts in assessing climate impact, implementing energy efficiency measures, transitioning to renewable energy, and fostering community engagement in sustainability initiatives.

In addition, HEIC supports Hamilton's Energy Manager, Victoria Masone, in her work to maintain Hamilton's status as a Green Community, provide alternative energy and decarbonize municipal buildings through grant funding.

I. Key Focus Areas & Accomplishments

1. Town Hall Renovation and Electrification

- Advocated to the Select Board for a comprehensive renovation project incorporating renewable energy sources, including solar and geothermal
- Supported funding for the project at Town Meeting
- Assisted in securing grants for weatherization and HVAC upgrades through letters of support
- Helped resolve grid connection challenges for the Town Hall solar project through collaboration with Senator Bruce Tarr and other officials in February. Town Hall was removed from a National Grid Group Study which could have delayed electrification for two or more years

2. Renewable Energy Adoption

- Successfully transitioned municipal electricity purchases to 100% renewable sources
- Conducted an assessment on the cost and environmental benefits of 100% renewable energy, demonstrating a significant reduction in CO₂ emissions
- Helped to facilitate solar projects, including a planned solar canopy at the High School/Middle School

3. Vehicle Electrification

- Advocated for a Ford F-150 Lightning electric truck for the Department of Public Works (DPW)
- Explored and supported expansion of the town's EV charging network
- Investigated additional EV acquisitions for municipal departments



4. **PFAS and Water Quality Concerns**

- Monitored PFAS contamination and the implementation of the town's new water filtration system
- Spoke against the plan for construction of the H-W Schools Artificial Turf. Advised Select Board to seek alternatives to PFAS-containing artificial turf, which can act as a heat sink, for school athletic fields

5. **Community Engagement and Education**

- Promoted renewable energy options, energy conservation through MassSave, and composting at public events - September HW Local event on RR Ave, program at Asbury Grove and Senior Center Earth Day discussions
- Collaborated to purchase a dogwood tree now planted at Miles River Middle School
- Encouraged residents to participate in the Community Choice Aggregation (CCA) program, especially the 100% renewable option
- Worked with local organizations to increase awareness and involvement in sustainability initiatives
- H-W Schools – Advocated for green energy alternatives including rooftop and canopy solar at our schools. Pointed out the no idling law which states - a car cannot idle more than five minutes, except for specific reasons - an issue at our schools. Advocated for alternative energy systems in any new construction

6. **Collaboration and Partnerships**

- Partnered with Hamilton's Energy Manager, the Hamilton-Wenham Climate Action Team (HWCAT), Wenham Climate Action and Sustainability Committee (WCASC), town officials, school officials, and state representatives

7. **Grant Funding and Advocacy**

- Advocated for state and federal grant funding for municipal sustainability projects
- Assisted in grant applications for Town Hall electrification and renewable energy initiatives

II. Summary of Key Accomplishments

- Transitioned municipal electricity to 100% renewable sources
- Advocated for and supported the decarbonization of the Town Hall renovation
- Engaged in extensive community outreach and sustainability education
- Helped secure grant funding for municipal infrastructure electrification
- Collaborated with key regional stakeholders to advance shared environmental goals



III. Conclusion and Future Outlook HEIC has made significant strides in FY2024 towards advancing Hamilton’s sustainability initiatives and achieving the Town’s net zero carbon energy goal by 2040. HEIC will work with the HW Climate Action Team and the new Wenham Climate Action and Sustainability Committee (begun in May 2024) to prioritize renewable energy adoption, waste reduction, and sustainable infrastructure development. Looking ahead, the HEIC will focus on ensuring the success of the Town Hall electrification project, expanding community engagement, and securing additional funding for key sustainability initiatives to support the climate goals of our citizens

The HEIC thanks the Select Board, Town officials, and the residents of Hamilton for their continued support and collaboration in making the Town a leader in environmental sustainability.



Finance & Advisory Committee

The Finance and Advisory Committee (“FinCom”) consists of five registered voters who serve without compensation for three-year terms. Members are appointed by the Town Moderator and approved by the Select Board. In addition to reviewing the Town’s finances and making budget recommendations, FinCom is statutorily responsible for considering “any or all municipal questions for the purpose of making reports or recommendations to the town.” Although a financial background is useful to serve on this committee, it is by no means a pre-requisite and we welcome members without this background. We always value differing opinions and perspectives, especially when they stem from an overwhelming desire to improve the town and better serve its residents. We have instituted a practice of recruiting non-voting “associate” members in order to have volunteers ready to fill any open positions. In the past year we brought on one new member and one associate member. We currently have an opening for an associate member. Notifications of openings are posted on the town website and by the Select Board. Even if you are not a member, we always welcome input of the public.

Budget Activities

FinCom is involved in the development and review of all aspects of the Town operating budget including revenues, expenses, capital needs, related financing initiatives, and the establishment and maintenance of reserve funds. We begin the annual budget process in the fall for the budget and capital plan that will be presented to voters at annual Town Meeting the following spring. We have worked closely with Joe Domelowicz, the Town Manager, and the Town’s Finance Director, Wendy Markiewicz, as they develop these budgets and would like to thank them both for their assistance, transparency, and responsiveness in providing the data and answers to all the questions that arise during budget season.

As part of the budget process, a member of FinCom meets with each department head to understand and evaluate every aspect of their budget. We appreciate the diligent efforts of all the department heads in maintaining discipline over their expenses while maximizing as much value as possible from their limited resources. An element of the annual budget activities is our on-going collaboration with the Hamilton Capital Committee which advises the Town Manager on short-term and long-term capital priorities and planning, by drawing on critical input from residents of the Town.

Each year the Town expresses certain goals and objectives with respect to the upcoming annual budget. Again, for the FY2026 cycle, the desire to “Avoid Proposition 2 1/2 Override” was clearly expressed and achieved. This “No Override” budget is inclusive of the Hamilton Wenham Regional School District. (HWRSD).

Regarding the HWRSD budget, (which accounts for 60% of our Town’s annual budget), our engagement process is a bit different. As an autonomous regional school district, the HWRSD ultimately presents its budget request as a single assessment to the two towns, which is proportioned based on enrollment. We do, however, meet with the HWRSD Administration and School Committee multiple times during the budget cycle to understand as much as possible about the details of the budgets and constraints and to



convey Town expectations regarding our overall budget. We continue to work very closely with the School Administration to monitor and understand the School District budget and communicate the Town's requirements.

The FinCom continues to observe that the HWRSD Administration is quite focused on ensuring a thoughtful and conservative approach has been instituted during the budget process. This has resulted in a higher quality final budget. This heightened focus is directly attributable to the leadership of Eric Tracy, our District Superintendent, and Vincent Leone, the Assistant Superintendent for Finance and Administration. We offer our hearty congratulations to both the District administration and School Committee relative to this budget process.

Town Meeting Recommendations

In addition to our budget and finance work, FinCom also makes a recommendation to the residents of the Town on every Warrant article proposed at town meetings. We take our responsibility in this regard very seriously. As such, we perform our due diligence before making any formal recommendations. This includes welcoming proponents and opponents of the various articles to our meetings, so that each side can educate us before we make our recommendation. All FinCom meetings are posted on the Town website, and citizens are encouraged to attend and participate. Although it is not always possible, we endeavor to reach consensus within our committee before making our final recommendation. While our ultimate recommendation on an issue may be boiled down to a "Yes" or a "No", not every issue is that cut and dry for us. Accordingly, we also publish our written recommendations with the Town Warrant which go into the detailed reasons for our recommendation, including any qualifications or dissenting opinions that we may have. We urge you to read these prior to Town Meeting, as we believe that they often may provide you with greater enlightenment than our ultimate recommendation.

Capital Spending Outlook

The Town and the school district have many future capital needs which are going to require significant funding. Given the structural challenges of our budget, sustaining our current level of spending and meeting our considerable capital needs will result in higher taxes. Too often issues are considered by the Town and its residents in a vacuum without looking at the big picture. We cannot expect a high functioning school district and the same level of Town services, while limiting development and revenue opportunities, without seeing our tax rate increase.

With this in mind, a current focus of FinCom is to drive increased levels of collaboration and transparency with one key element being the publication of a longer-term view of potential capital spending. This provides taxpayers with an opportunity to understand and discuss the impact of major capital decisions. The FinCom will continue to bring this information forward to the taxpayers at the Annual Town Meeting" (ATM) and keep it visible on the FinCom town website.



Town Capital Spending

On the Town side, most notably, our water infrastructure eventually will require additional funding and given the scarcity of water, alternate water sources need to be explored. Water capital projects are generally funded through the water rates which each homeowner pays each quarter. Over the past year, the FinCom spent some time reviewing the various aspects of “water” and projected capital water projects and the necessary funding required to support those projects. One of our goals is to determine and communicate an appropriate long-term funding level to ensure critical infrastructure modifications are executed.

School Capital Spending

In April of 2023, the Town Meeting and subsequent ballot vote approved a Proposition 2½ “debt exclusion” override for the School Athletic Fields project. This \$15 Million project is impacting the FY2025 budget and is flowing into FY2025 tax bills. Hamilton’s share of this assessment for FY2025 is \$1 million. The Hamilton Wenham Regional School District is working on a proposed Elementary School Building program. In June 2024, the School Building Committee (SBC) selected a “Preferred Building Option” to submit to the Massachusetts School Building Authority (MSBA) for approval. At the end of the year 2024, the SBC approved a final “Scope and Budget” for the “Preferred Building option” project with an approximate total cost of \$143 Million. The School District will now wait for an official approval from the MSBA. Approval from the MSBA will include a commitment to “reimburse” the HWRSD for a percentage of the total project. The expectation is the reimbursement will be in the \$50 Million range.

These reimbursed dollars noted above are paid from funds sourced from the Massachusetts state income tax. In essence, Hamilton taxpayers are simply availing themselves of funds they have paid into this fund over many years. Participation in the MSBA’s program is of enormous benefit to the Town. **The positive financial benefit of this reimbursement to Hamilton cannot be overstated.** This reimbursement will assist the HWRSD in making a significant investment in the school buildings; something that has not happened for over 25 years.

In April 2025, the voters of both towns will be asked to vote at Town Meeting and subsequently at the ballot, to approve a Proposition 2½ “debt exclusion” override for the funding of the school project.

Note: FinCom has been closely monitoring SBC activities and will continue to monitor and review their progress. (A member of the FinCom sits in each SBC meeting as a “non-voting” member.)

Revenue Opportunities

Generally, the FinCom believes there are limited options available, in the short term, to generate increased revenue for the Town. We are always willing to explore ways in which we can increase the revenue of the Town, be it through potential development, better utilization of Town assets or otherwise. One opportunity which may present itself results from the Elementary School project discussed above. If such a “consolidated” option were to be approved, the school site could be sold and developed. Such an outcome would certainly require approval at a Town Meeting. The revenue generated would obviously



be dependent on the market value of any new residences or commercial buildings situated on the site. We feel this could be a revenue opportunity for the town and we have reviewed this opportunity.

Town Financial Situation

While assessing the Town's current financial situation, the answer is a complicated one that is not served by oversimplification. On the one hand, there is much to be pleased about. The Town continues to maintain an AAA bond rating, which allows us to borrow at attractive rates. All our financial reserves and our available free cash are consistent with the Town's financial policies and at the levels recommended by the Massachusetts Municipal Association. We continue to set aside funds to meet the growing unfunded Other Post-Employment Benefits (OPEB) liability that will only continue to rise in cost in the coming decades. Overall, Hamilton's favorable financial position, is the result of a lot of work and discipline by Town employees, who have repeatedly sought out economic efficiencies in the services that our Town provides.

But our Town is not without its economic challenges and FinCom believes things will become more challenging in the future, primarily due to the projected capital investments required over the coming years, some of which are discussed above. Currently, Hamilton's tax rate is considered high when compared to many neighboring municipalities and FinCom expects the tax rate to remain high.

Several factors help explain this, but ultimately it is a structural issue for the Town that is not going away any time soon. It is primarily a result of the fact that: 1) we have a high-functioning school district, which is expensive to maintain, 2) we value our open space and agricultural land, which generates little or no tax revenue, and 3) we do not have significant commercial development to mitigate these factors.

Accordingly, the burden of paying for the Town's services and School District falls on the residential taxpayer, whose taxes account for over 90% of the revenue that the Town must raise. In addition, while the state does provide levels of aid to every town in the Commonwealth, we do not generally qualify as "high need", and we certainly do not see a disproportionate amount of aid relative to other towns.

Respectfully submitted,

John McGrath, Chair

Alex Rindels, Vice Chair

Christopher Woolston, Secretary

John Pruellage

Harry Philip

Sandra McKean, Associate Member



Hamilton Foundation

The Hamilton Foundation (THF) is a non-profit foundation formed by Hamilton citizens in 2005 at the Annual Town Meeting to provide financial assistance to Hamilton residents when unexpected emergencies occur. THF provides assistance for such things as: rent, oil, home repairs, mortgage, electricity, food, medical bills, childcare, telephone, and gasoline.

As we enter our 20th year since THF was formed, we have helped over 470 resident requests for assistance. Payments are sent directly to vendors or creditors, and gift cards for food are available for residents who need them.

All THF funding is provided through donations, with 100% of your tax-deductible donation going directly to helping Hamilton residents. No tax dollars are used.





Historic District Commission

Members of the Historic District/Historical Commission for FY2024 included Scott Clements (Chair), Elizabeth Wheaton, and Kristen Weiss.

The primary mission of the Historic District Commission is to review building plans/alterations for new and existing buildings in order to preserve the historic character of the Historic District that is centered on Bay Road. Owners of property within the District must apply to the Historic District Commission for Certificates of Appropriateness for any new construction or changes to their property that is visible from Bay Road and Town ways. The Commission also serves as the Townwide Historical Commission.

The Commission held seven meetings and completed two regulatory reviews during this year. The Commission reviewed and approved a demolition at 951 Highland Street, a demolition and two demolition delays at 25 Gardner Street, and renovations to 595 Bay Road.



Hamilton Historical Society

The Hamilton Historical Society continues to promote programming in various locations. Our space at the Patton Homestead is sufficient for our office but not to display our artifacts or hold presentations. We are grateful to the Hamilton-Wenham Library and the Council on Aging for allowing us to use their facilities.

During the last year, we have continued to show “Times Past” episodes of interviews done by William Heitz and Edmund Josephs, at the Council on Aging. Attendees have been happy with the memories evoked by the broadcasts. Exchanging stories have become an important part of these showings. We show these quarterly and are free and open to the public.

We were excited to have Kevin Gardner speak on Discovering New England Stone Walls. As he spoke, he built a miniature stone wall using small rocks from his bucket. He has extensive knowledge and presented it in an informative and humorous manner. Everyone commented that they would never look at a stone wall without thinking of the various methods used in the construction.

A large part of our outreach is our quarterly newsletter. Each edition has several articles and the back page is our look back in time from the Hamilton-Wenham Chronicle. We show highlights from ten, twenty-five and fifty years ago. It shows us how the town has changed and grown. One popular article was based on a survey we did on Facebook. The question was “Who was your favorite teacher?” Close to 400 responses were tabulated and the top five were all English teachers from the Regional. In order, Ken Jones, Margaret Ferrini, Priscilla McKay, Catherine Thibideau and Liz Moon. All respondents were very appreciative of the superior education they received in Hamilton.

We were excited to add two new members to our board. Both are life-long residents of Hamilton and are a wonderful addition to the society. Mimi Fanning was educated in Hamilton and raised her family here. She served as Assistant Town Clerk and was elected to the position of Town Clerk. Will Potter has deep family roots in Hamilton. He also was educated here and has served several education institutions in a financial capacity. They have brought new ideas and personal strengths to the board.

Many thanks to the Town of Hamilton for their support.

Respectfully submitted,

Anne Marie Cullen, President



Planning Board

The town of Hamilton Planning Board members responsibilities are to prepare and implement the Comprehensive/Master Plan (MGL c 41 §81D), to make recommendations on Zoning Bylaw changes, to review and act on Preliminary & Definitive Subdivision Applications and Plans (MGL c. 41, § 81K-81GG), to review and endorse Approval Not Required (ANR) Plans, review certain Special Permit Applications, Stormwater Management Permits, and Site Plan Reviews Applications. In summary, the Planning Board helps guide the orderly and sustainable growth and development of Hamilton.

Established under Massachusetts General Laws (Chapter 41, Section 81A), the mission of the Planning Board is to ensure the town of Hamilton remains a vibrant, sustainable, inclusive, and well-planned community.

In 2024, the Hamilton Planning Board held 24 public meetings. The Board tackled several projects in 2024, including long-range plans, Zoning Bylaw, and land use regulation amendments, and development applications.

Master Plan

The Planning Board adopted a comprehensive update to Hamilton's Master Plan in 2024. Under Massachusetts Law, the purpose of a Master Plan is *"to provide a basis for decision making regarding the long-term physical development of the municipality"*(M.G.L. Ch. 41, 81D). Sometimes referred to as a Comprehensive Plan, the Master Plan provides an assessment of existing and forecast demographic, environmental, and economic conditions in Hamilton and incorporates public input regarding residents' ideas for Hamilton's future to provide a broad-based vision for the continued development of the community. Last updated in 2004, the Master Plan process spanned many months and represents a major accomplishment for the community.

Hamilton's Master Plan is structured around three core objectives: (1.) Protecting the natural and built form characteristics that make Hamilton such a wonderful community; (2.) Providing for high quality public services to ensure a high quality of life; and (3.) Growing in a responsible and sustainable manner so that Hamilton remains a thriving community, both today and for many years into the future. Implementation of the Master Plan will be a major focus of the Board in 2025.

Town Center Plan

At Spring Town Meeting in 2024, residents approved funding for a Town Center Plan focused on developing a Form-Based Code to guide development in Hamilton's Town Center. The Town retained Utile Associates to complete this work and its efforts were guided by a Steering Committee comprised of Hamilton residents. The focus of the effort is to develop a Form-Based Code to encourage the growth of Hamilton's Town Center in a manner that is pedestrian-oriented and consistent with the historical character of the neighborhood. This effort will also evaluate how the State's Section 3A Zoning for Multi-Family Housing requirements can be incorporated into such a Form-Based Code to provide additional housing opportunities in a responsible manner. Several public workshops provided residents an



opportunity to provide feedback to help shape potential zoning changes. This planning effort continues into 2025.

Land Use Applications

The Planning Board reviewed several land use applications in 2024, including Site Plan Review, Special Permit, Stormwater Permit, and Approval Not Required (ANR).

The Planning Board approved four Site Plan Review applications in 2024, including:

- For improvements to athletic fields at the Hamilton Wenham Regional High School, at 77 Bay Road, including new structures and artificial turf
- For a new farmstand and post-and-beam sign at 656 Asbury Road
- For improvements to a Trustees of the Reservations parking lot at Northern Highland Street (on Assessor's Map 8, Parcel 6)
- For a new small museum structure to provide for public viewing of a historic Model T fire engine at the Public Safety Complex at 265 Bay Road

The Planning Board approved one Special Permit application in 2024:

- To relocate a driveway and stonewalls at 21 and 23 Gardner Street along a designated Scenic Road.

The Planning Board reviewed four Approval Not Required (ANR) application in 2024, including:

- To subdivide a large parcel at 250 Cutler Road into five separate lots.
- For alterations to 2 and 4 Reinhalter Lane
- For a land transfer of 10,546 square feet of land to 11 Villa Road
- For a land transfer of 6,586 square-feet of land from 11 Naples Road to 192 Linden Road

The Planning Board approved one stormwater application permit in 2024, including:

- For improvements to athletic fields at the Hamilton Wenham Regional High School, at 77 Bay Road, including new structures and artificial turf

Land Use Regulations

The Planning Board approved, after a public hearing, Stormwater Regulations in support of the Town Bylaw Chapter XXIX, Stormwater Management on September 10, 2024. Hamilton is one of 260 communities regulated by the EPA for stormwater as an MS4 Community and the regulations help ensure the proper management and treatment of runoff. Stormwater runoff is the single largest contributor to water quality impairments in Massachusetts waterways.



The Planning Board also held several meetings to help shape Zoning Bylaw amendments for consideration at the Spring 2025 Town Meeting. Residents will be asked to vote on a series of Bylaw amendments in 2025, including on Accessory Dwelling Units, Site Plan Review, and Inclusionary Housing requirements.

Members of the Planning Board include Marnie Crouch, Chair, Emil Dahlquist, Clerk, and members William Wheaton, Beth Herr, Patrick Norton, Jonathan Poore, Darcy Dale, and associate members Matthew Hamel and Jeff Austin.

The Planning Board would like to thank Rick Mitchell, who stepped down from the Planning Board after many years of service, including several years as Planning Board Chair. The Planning Board also expresses its gratitude and appreciation to Patrick Reffett, Director of Planning & Inspectional Services, who stepped down after 10 years of service to the community. Moving forward, the Planning Board looks forward to working with the new Planning Director Mark Connors.

As always, residents are invited to attend and participate in the planning process. The Planning Board is proud to provide a venue for candid and thoughtful dialogue regarding community planning issues.



Zoning Board of Appeals

The Zoning Board of Appeals is the “permit granting authority” – MGL c.40A §1. The role and responsibilities of the Zoning Board of Appeals is to hear & decide Appeals in accordance with MGL c.40A §8, to hear and decide applications for Special Permits upon which the board is empowered to act under the town of Hamilton Bylaws, to hear and decide petitions for Variances as set forth in MGL c. 40A, § 10, to hear and decide Appeals from decisions of the Building Commissioner in accordance with MGL c. 40A, § 13, to make Findings on nonconforming uses & structures -MGL c. 40A, § 6, to hear & act on Comprehensive Permits – MGL c. 40B

The Zoning Board of Appeals Meetings are typically held in the evening on the first Wednesday evening of the month. The ZBA met eleven times in 2024.

The Board Members are appointed by the Select Board and have all the powers, and perform all of the duties, as stated in Massachusetts General Laws and the town of Hamilton Zoning Bylaws. The Board Members are Bruce Gingrich, Steven Derocker, and Andrea Philip. The Associate Members are Michael Madden and David Perincheif.

The Board reviewed eight applications for Findings of Fact for dimensional relief, which were all approved, one Comprehensive Permit (40B) Permit Application, which was later withdrawn without prejudice from the Board, two Special Permit Applications, both for Accessory Apartments, which were approved, and one application requesting a variance, which was later asked to be withdrawn and the request was accepted without prejudice by the Board.

In April, Town Counsel, KP Law PC, Boston, gave a presentation to the Board which was an overview of MGL 40B and the Comprehensive Permit Review Process as well as a question and answer session/discussion for the Board Members with Attorney Amy E. Kwesell.

The Zoning Bylaws may be found on the Town website: [hamiltonma.gov](https://www.hamiltonma.gov). The Board is assisted by the Building Inspector Richard Maloney and the Administrative Assistant Mary-Ellen L. Fener; and you may contact them at 299 Rear Bay Road regarding any Board business or questions about Zoning at permitting@hamiltonma.gov or 978-626-5250.

Bruce Gingrich, Chair

Richard P. Maloney, Building Inspector



REGIONAL & SHARED SERVICES





Shared Services Narrative

The town of Hamilton leads or participates in regional shared services across ten (10) service areas including Conservation Agent, Cultural Programming, Education, Energy Management, Human Resources, Inspectional Services, Library, Public Health, Recreation, and Veterans Services.

These shared arrangements allow us to offer full-service programming and services in these departments without having to bear the full cost for the employees, training, supplies, and products that would otherwise be needed to provide these programs and services to our residents.

Some of these programs have direct savings to the Town, such as the approximately \$185k we save in our shared programs for Conservation, Human Resources, and Inspectional Services. Other programs like the Cultural Council, Energy Manager, and Regional Public Health programs are completely funded through state grants that would otherwise not be available to us; and some programs like schools, library, recreation, and veterans services have the costs of the programs split on a pro - rate basis between Hamilton and our various partners.

Hamilton will continue to look for opportunities to deliver services to our residents, while limiting their costs where it makes sense and we have willing partners.





Shared Services Analysis





Hamilton Wenham Cultural Council

The Hamilton Wenham Cultural Council (HWCC) is part of a grassroots cultural funding network supporting community – based projects in the arts, humanities, and sciences annually. Each year, HWCC is allocated approximately \$12,000 in funding from the Massachusetts Cultural Council. Through a competitive grant process, the HWCC awards funds to arts, humanities, and interpretive science projects in our communities.

In 2024, 24 requests for funding totaling \$14,504 were granted.

Applicant	Project	\$ Awarded
Zachary Benton	Melodious Zach Presents Music of the 1960s	\$300
Robert Corcoran	Enslaved People & Wenham	\$500
Cutler Elementary School	Climate Science Impact with Change is Simple Lab	\$1,000
Hamilton COA	Bringing Local Authors to the COA	\$250
Hamilton Wenham Garden Club	The Science Behind Shitakes	\$250
Hamilton Wenham Garden Club	The Edible Salad Garden - Liz Barbour's Creative Feast	\$300
Ham-Wen Human Rights Coalition	2024 HW Pride Picnic	\$1,000
Hamilton Wenham Public Library	One World: Story, Song, Hands & Musical Inst.Exp	\$400
Hamilton Wenham Public Library	Snakes of NE and Around the World	\$200
Hamilton Wenham Public Library	LibraryBEATS Drum and Rhythm Prog. w/Otha Day	\$250
Hamilton Wenham Regional HS	Merrily We Roll Along	\$1,468
Ham-Wen Regional School Dist.	Miles River Cooking Club	\$1,011
League of Women Voters H-W	Civics Bee 2024!	\$1,000
League of Women Voters H-W	Volunteer Fair 2024	\$700
Mark Morgan	A Century of Song on the Silver Screen	\$250
Howard Newman	Knock on Wood, Acoustic folk rock duo	\$250
Northeast Mass Youth Orchestras	Youth Orch Training, Concerts and Summer program	\$500
The Community House Inc.	Sponsor - Sundays In Patton Park - 2024 Concert Series	\$1,500
The Community House Inc.	Stage 284 - 2024 Sponsorship	\$1,500
The Musary, JRP Inc.	Musical Instrument Lending Acquisitions	\$1,000
Roger Tincknell	Pete Seeger to Peter, Paul and Mary	\$300
Wenham Hist. Assn. & Museum	Ed the Wizard's Aerodynamic STEM Workshop	\$150
Wenham Hist. Assn. & Museum	The World Of Owls	\$250
Wenham Hist. Assn. & Museum	The Traveling Whalemobile	\$175
		<u>\$14,504</u>



MEMBERS:

Martha Brennan, Wenham (2025)*

Aimee Card, Wenham (2026)*

Susan Choquette, Hamilton (2027)*

Lauren Consolazio, Wenham (2024)

Kristin Crockett, Wenham (2027)*

Jennifer Drummond, Hamilton (2025)*

Janet Glasser, Wenham (2024)

Charlotte Lidrbauch, Chair Emeritus, Hamilton (2024)

Lindsey Peabody, Hamilton (2025)*

Peggy Roell, Chair, Wenham (2027)*

Dacia Rubel, Wenham (2024)

Keturah Sawyer, Wenham (2027)*

Sara Holden Searle, Hamilton (2027)

Maribeth Ting, Wenham (2027)*

Max King, Wenham (2025)

*Members as of January 2025



Joint Board of Library Trustees

The Joint Board of Library Trustees is responsible for the stewardship and oversight of Library services and facilities (located at 14 Union Street in Hamilton). Trustees are advocates for the Library as a vital civic anchor in the community and work to support its mission and values.

In FY2024, our focus was strategic planning and community building. A new five-year plan was finalized and steps toward implementation identified and prioritized. We agreed on the terms to provide Hamilton Town boards much-needed meeting space during Town Hall renovations. We welcomed newly elected members Denise Bisailon and Grace Meo and said goodbye to Cara Fauci (Vice-Chair) and Dede Johnson (Secretary). We thank them for their service.

Goals achieved in 2024:

- Supported programming to foster a culture of reading, community, and lifelong learning
- Oversaw management and spending of Library trusts and special funds
- Worked with the director to finalize the five-year strategic plan and identify an implementation plan

FY2024 Special Funds Spending:

Trust Funds: Children’s Room Aquarium maintenance, library materials

State Aid: WiFi hotspots, technology equipment, staff training, new library sign

Gift Accounts: Library materials

Capital: Technology upgrades – Wi-Fi upgrade, new network firewall, replacement of all network switches

Library Services & Technology Grant: Memory Café programs, library materials, assisted-listening devices, staff training, portable video magnifier

Cultural Council Grants: John Porcino: One World, Story & Songs; Otha Day: Library Beats, Drums and Rhythm; Snakes of New England with Cape Ann Vernal Pond Team

Goals for 2025:

- Continue oversight of management, distribution, and use of library trust funds and other special funds
- Support the director in reviewing and updating library policies
- Foster the joy of reading and lifelong learning

Respectfully submitted,

MJ Brown, Chair

Jane Kusel, Vice-Chair

Karen Bebergal, Secretary

Denise Bisailon

Grace Meo

Bethany Yu, Liaison to the Friends



Cape Ann Veterans' Services

The town of Hamilton continues to work alongside the communities of Gloucester, Manchester-by-the-Sea, Rockport, and Wenham, making up the Cape Ann District. The District is signed into an Intermunicipal Agreement until July 2025.

Hamilton is home to an estimated 408 Veterans out of the estimated total population of 7586 (US Consensus July 1, 2023)

Military Service Day

Cape Ann Veterans Services participates annually at the Patton Homestead each July. A booth was set up to facilitate informational resources and advertisement material from the District alongside supportive Veteran Organizations such as VA Healthcare, Company to Heroes, Operation Troop Support, among others. The partnering agencies provide eligible veterans with crucial resources necessary for whole health. This year's Military Service Day was dedicated to the life and legacy of Joanne Patton. Cape Ann Veterans Services was also in attendance at her Celebration of Life November 2023.



Massachusetts General Law Chapter 115

MGL Chapter 115 Veterans benefits are an income-based financial program aimed at assisting Veterans and their dependents living under 200% of the Federal Poverty Level following state guidelines of means testing. Financial assistance may include an Ordinary Benefit amount, fuel assistance, or medical liability and copay reimbursement. In FY2024 the town of Hamilton assisted six of its residents through this program. Currently the program's budgeted cost is (\$30,000) with 75% of those expenditures being reimbursed to the Town by the Commonwealth quarterly in Cherry Sheets.

VA Compensation

VA Compensation Claims are a monetary benefit provided to Veterans for injuries and/or conditions which may have occurred or been aggravated by time in service.



Through the Intermunicipal agreement between the communities of the Cape Ann Veterans Service District, the office has access to a paid software system (VetraSpec), Vet Pro, VA Accreditation through Vietnam Veterans of America, and Quick Submit, which allows electronic processing and up-to-date records keeping to better serve Veterans and their families in the communities.



Once in a lifetime

Veterans of Hamilton and surrounding communities were invited to attend a special speaking engagement with Tuskegee Airman, USA Brigadier General Enoch O'Dell "Woody" Woodhouse II. This was in partnership with the Hamilton Council on Aging and the Charles E McGee Chapter. Woody is one of the last surviving WWII Tuskegee Airmen at 98 years young.

Veterans Coffee Socials

Coffee Socials and social gatherings have been proven to slow the progression of mental illnesses such as Dementia and deter social isolation. Many of Hamilton Veteran residents attend Veterans Coffee Socials in the surrounding communities of Wenham and Manchester.



The Hamilton COA is actively working on growing a monthly coffee social supporting Veterans within the community.

Significate Town/ District Statistics

- There are currently 6 Hamilton Residents and their families in receipt of MGL Chapter 115 benefits. Total number of Veterans and families across our district utilizing MGL Chapter 115 program is (39).
- According to VA statistics, as of Nov 2024 the average monthly VA compensation award for the Town of Hamilton is (\$1,954.85). A total of (\$125,110.44) in monthly Compensation/Pension payouts for Veterans and their Families among 64 individuals receiving benefits.
- Total population across our District is roughly 55,040. Total estimated Veterans population across the district is 2,703.
- Total estimated number of Veterans and families receiving VA Compensation/Pension across our district (703). Total annual paid to Veterans and Families in the district (\$14.5 million).



Acknowledgements

Cape Ann Veterans Services would like share some information from across our District for FY2024

- Ongoing weekly Veterans events across our District include (3) Veteran Coffee Socials (1) in Gloucester on Friday mornings, (1) Manchester on Saturday mornings, (1) in Rockport on Saturday mornings. On Thursday evenings, Cape Ann Lanes in Gloucester hosts a Veterans Bowling League open to District Veterans, Solider Songs and Voices in Gloucester meets Friday mornings and provides Veterans with free guitar lessons. Bi-weekly, Cape Ann Writers Group assists Veterans and families with writing their stories on Saturday mornings. Monthly Wenham Veterans Committee meets to discuss local on-goings and changes to Wenham with some Hamilton partnerships.
- Veterans Organizations in our District include American Legion Posts (Gloucester, Manchester, Hamilton, Rockport) VFW (Gloucester), AMVETS (Gloucester)

Department staffing

Vionette Chipperini District Director, Cape Ann Veterans Services Accredited Veterans Agent through Vietnam Veterans of America

Brian D'Angelo District Veterans Benefits Coordinator, Cape Ann Veterans Services

Goals for 2025

We strive in maintaining a strong community-based approach. We aim to attend at a minimum (2) Veteran Centric Events Annually for the town of Hamilton. We continue to make in-person home visits when necessary and continue to work closely with Hamilton COA in identifying Veterans or Surviving Spouses in need of additional support. We continue to have a working relationship with the Hamilton COA and provide a partnership and referral approach to those identified in need of additional services. Advocacy in accessing VA Benefits is at the forefront of our mission and provide Veterans and their Families with benefits and services they are entitled to.



FINANCIAL OVERVIEW



Funds & Accounting Overview

Basis of Accounting

According to Hamilton's FY2024 Financial Statements¹;

"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 fiscal 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."

Funds Overview²

The Town of Hamilton maintains and reports on major, nonmajor, proprietary, and fiduciary government funds as follows:

Major Governmental Funds

"Governmental funds 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 and 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 the end of the fiscal year. 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."

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 32.

² Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 33-35.



- **General Fund** – The general fund is used to account for and report all financial resources not accounted for and reported in another fund.
- **Community Preservation Fund** – The community preservation fund is a special revenue fund used to account for the 2% local real estate tax surcharge on nonexempt property (and matching state trust fund distribution) that can be used for open space, historic resource, and affordable housing purposes. Property exempt from the surcharge consists of the first \$100,000 of all residential property and also property owned by low-income residents or seniors with low or moderate income as defined by Massachusetts Department of Revenue (DOR) guidelines. Disbursements from this fund must originate from the Community Preservation Committee and be approved by Town Meeting.
- **ARPA Fund** – The American Rescue Plan Act fund is used to account for and report all revenue and expenses related to American Rescue Plan Act of 2021.
- **Town Hall Renovation Fund** – The town hall renovation fund is used to account for and report all revenue and expenses related to the town hall renovation project.

Nonmajor Governmental Funds

“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.”

- **Special Revenue Funds** – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- **Capital Projects Funds** - Capital projects funds are 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. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- **Permanent Funds** – Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the government’s programs and benefit the government or its citizenry.

Proprietary Governmental Funds

“Proprietary funds financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded when the liabilities are incurred.”

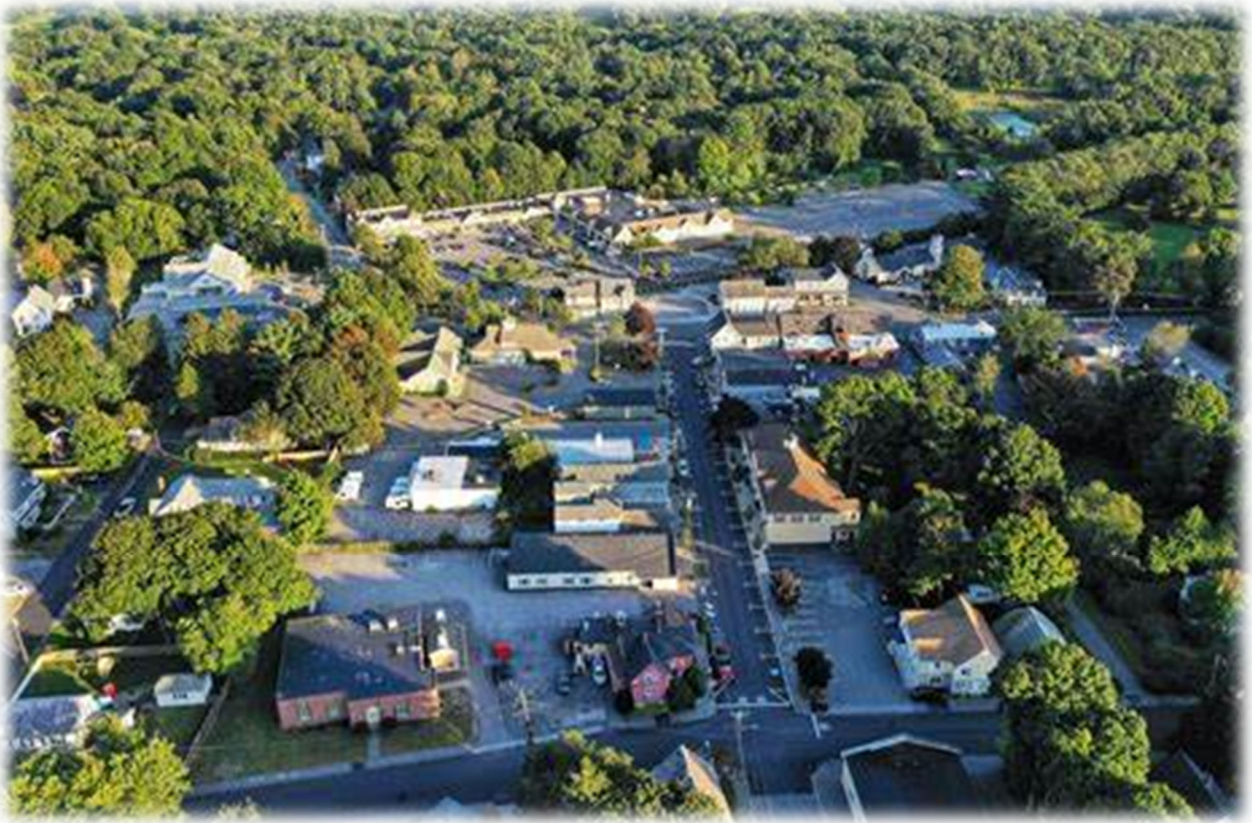
- **Water Enterprise Fund** – The water enterprise fund (major fund) is used to account for the activities of the water department.



Fiduciary Governmental Funds

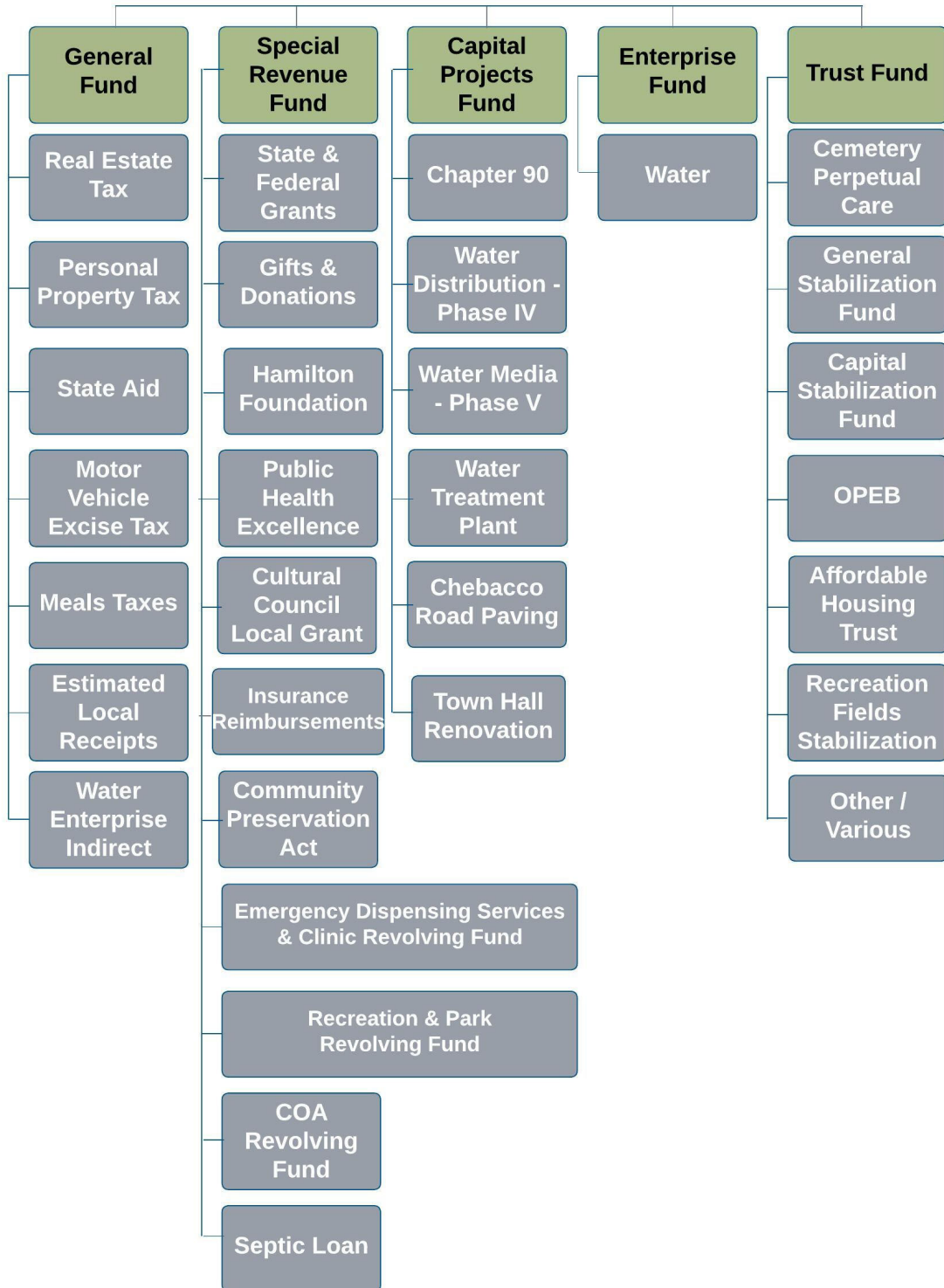
“Fiduciary funds financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the government’s programs.”

- **Other Postemployment Benefits Trust Fund** – The other postemployment benefits trust fund is an irrevocable trust fund established to accumulate resources to reduce the unfunded actuarial liability of health care and other postemployment benefits.
- **Private-Purpose Trust Fund** - The private-purpose trust fund is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefits individuals, private organizations, or other governments.





Fund Structure Matrix





Financial Condition

Outlook

Hamilton is in very good financial condition boasting an AAA Bond rating and a variety of stabilization funds. Our financial reserves remain strong. We will continue to assess future capital costs with the larger projects including the elementary school water infrastructure, whose costs will likely have to be managed through debt exclusions and water-rate increases. These resources would provide the means to cover what are sure to be significant capital investments.

Town of Hamilton		
Year	Moody's	Standard & Poor's
2024		AAA
2023		AAA
2022		
2021		AAA
2020		AAA
2019	Aa2	AAA

We will continue to implement and adhere to our Financial Management Policies to maintain our financial position. Uncertainties surrounding the level of State Aid and future increases in the retirement assessment and health insurance premiums remain significant areas of potential exposure, which will be watched during future budget cycles.

Moving forward, it will be important for the Town to continue to fund its Other Post Employment Benefits (OPEB) liability. OPEB are the benefits, other than retiree pensions, offered to retirees and their dependents. These benefits mainly consist of medical insurance. OPEB liability is the present value of benefits for retired and vested employees. An unfunded liability reflects an incurred obligation, payable in the future, for which limited reserves have been set aside.





Revenue Narrative

Overview

Hamilton receives revenue from a variety of sources, including taxes, user fees and charges, licenses and permits, and the Commonwealth of Massachusetts. To estimate future revenues, the Town uses a historical analysis. The financial team also incorporates any major outside factors that may affect the overall environment of the coming fiscal year such as changes in state laws or policies, or general economic growth or contraction. By analyzing historical trends and foreseeable future changes, the financial team attempts to ensure stability in Town finances and avoid budgetary shortfalls.

The below table shows the funds available to support general fund operating and capital budgets.

Description	FY2023 Actual	FY2024 Actual	FY2025 Expected	FY2026 Budget
Total Property Tax Levy	\$32,676,917	\$33,570,283	\$35,756,108	\$36,549,661
State Aid	\$1,034,954	\$1,061,952	\$1,104,468	\$1,190,541
Local Receipts	\$2,919,429	\$3,751,822	\$2,817,065	\$2,817,065
Other Available General Funds	\$990	\$1,139,563	\$500,000	\$2,000
Free Cash	\$570,905	\$1,153,591	\$1,826,241	\$1,836,666
Enterprise Fund Allocated Expenses	\$449,893	\$459,313	\$459,313	\$519,659
Total Revenue	\$37,653,089	\$41,136,524	\$42,463,196	\$42,915,592

Note: The table above does not include revenues used to fund capital investments through one-time financing sources.

Major Revenue Sources

Overview of Property Taxes

In FY2026, property taxes are estimated to be approximately 85% of the Town's annual revenue. It is typical in many cities and towns in Massachusetts for property taxes to comprise the main source of revenue. Property taxes are assessed on real property (land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax and the town of Hamilton exempts the first \$2,000 of personal property, to mitigate the impact on small businesses. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Hamilton. Every five years, a full recertification of values must be performed in accordance with Massachusetts General Laws. Hamilton's last full recertification was performed in FY2024, and the next recertification is planned for FY2029.



Proposition 2 ½

Annual tax levy growth is limited by Proposition 2½, the Massachusetts General Law that limits the annual growth in a municipality’s total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in Hamilton or changes to properties that result in higher assessed value. New growth does not include increased value due to revaluation.

A second, overarching constraint of Proposition 2½ limits the total tax levy to no more than 2.5% of the municipality’s total assessed valuation. This limit is referred to as the “levy ceiling.” Annually, the town of Hamilton typically assesses property taxes up to the levy ceiling under state law. A municipality is allowed to increase taxes beyond the levy limit with voter approval, either for an override which becomes a permanent part of the tax levy calculation, or through a debt exclusion which is a temporary increase used to pay for the debt service for a capital project (i.e. new school or other municipal facility). There has not been an operating override in Hamilton in the past five years. The most recent debt exclusion in Hamilton was approved in FY2024 for the Hamilton-Wenham Regional School Fields Project.

Description	FY2023 Recap	FY2024 Recap	FY2025 Expected	FY2026 Estimate
Prior Year Levy Limit	\$31,148,104	\$32,098,162	\$33,138,688	\$34,115,870
2.5 % Increase	\$778,703	\$802,454	\$828,467	\$852,897
New Growth	\$171,355	\$238,072	\$250,000	\$250,000
Debt Exclusions	\$799,403	\$788,438	\$1,788,953	\$1,601,986
Less Unexpended Levy Capacity	(\$13,297)	(\$13,654)	\$0	(\$21,092)
Less Allowance for Abatement	(\$254,683)	(\$255,184)	(\$250,000)	(\$250,000)
Total Property Tax Levy	\$32,629,585	\$33,658,288	\$35,756,108	\$36,549,661

State aid represents about 2.8% of the Town’s anticipated revenues in FY2026. State aid is broken down into several categories, primarily Unrestricted General Government Aid (UGGA) and State-Owned Land. UGGA represents approximately 71% of all state aid to Hamilton.

While state aid is a significant source of revenue for Hamilton, its purchasing power has declined over time as state aid growth has stagnated. State aid was drastically cut during the Great Recession and took many years to return to pre-Great Recession levels. Over the past three years, state aid to Hamilton has typically increased an average of 4.86% a year, with the projected FY2026 estimates increasing 5% over FY2025.



Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Unrestricted General Government Aid	\$778,276	\$803,181	\$827,276	\$845,476
Veterans Benefits	\$21,416	\$19,366	\$31,721	\$57,166
Exempt: VBS and Elderly	\$25,940	\$6,024	\$20,400	\$27,737
State Owned Land	\$209,322	\$233,381	\$234,732	\$239,231
Public Libraries	\$17,679	\$19,042	\$18,908	\$20,931
Total State Aid	\$1,052,633	\$1,080,994	\$1,133,037	\$1,190,541

Note: The table above includes estimated receipts as documented in the FY2026 Governor's Local Aid Proposal.

Local Receipts

Local receipts are locally generated revenues, other than real and personal property taxes. These are estimated to comprise approximately 6.6% of revenue in FY2026. Examples include motor vehicle excise taxes, investment income, penalties and interest on taxes, departmental revenue, fines, and license and permit fees.

The Town has a practice of conservatively budgeting local receipts and routinely collects more than the initial estimate. As a result, local receipts in excess of estimates help contribute to the Town's positive year-end results and free cash certifications. Motor Vehicle Excise Revenue is the Town's largest local receipt and is approximately 45% of total local receipts. Other significant local receipts include multiple inter-municipal Agreements.

Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Motor Vehicle Tax	\$1,354,881	\$1,344,610	\$1,236,855	\$1,271,258
MA Rev Meals Tax	\$78,178	\$78,702	\$63,683	\$69,471
Boat Excise	\$2,437	\$2,345	\$2,207	\$2,293
Penalties & Interest On Taxes	\$100,540	\$93,637	\$103,288	\$103,288
In Lieu Of Tax	\$20,963	\$71,972	\$20,963	\$20,963
Other Charges For Services	\$162,218	\$706,781	\$473,515	\$356,596
Fees	\$2,115	\$1,965	\$2,007	\$1,988
Selectmen Rental Income	\$37,408	\$29,002	\$38,324	\$38,324
Revenue Library	\$17,679	\$19,042	\$15,520	\$16,997
Cemetery Revenue	\$28,075	\$22,925	\$21,060	\$22,698
Other Departmental Revenue	\$244,678	\$214,246	\$220,517	\$220,517
Building Permits	\$411,306	\$427,645	\$406,248	\$406,248



Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Other Licenses And Permits	\$61,179	\$56,480	\$64,718	\$63,017
Fines And Forfeitures	\$4,223	\$7,627	\$4,181	\$4,181
Earnings On Investments	\$357,936	\$632,955	\$128,414	\$203,658
Non-Recurring Revenue	\$6,844	\$18,609	\$6,848	\$6,848
Recurring Misc Rev	\$28,772	\$23,279	\$8,718	\$8,718
Total Property Tax Levy	\$2,919,429	\$3,751,822	\$2,817,065	\$2,817,065

Enterprise Funds

Hamilton operates one enterprise fund for Water. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund. An enterprise fund, however, does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise funds are fees for service, established through water rates, as well as related services, including connection charges. The Hamilton enterprise fund is self-supporting due to fee collections; therefore, no burden is felt by the property tax levy.

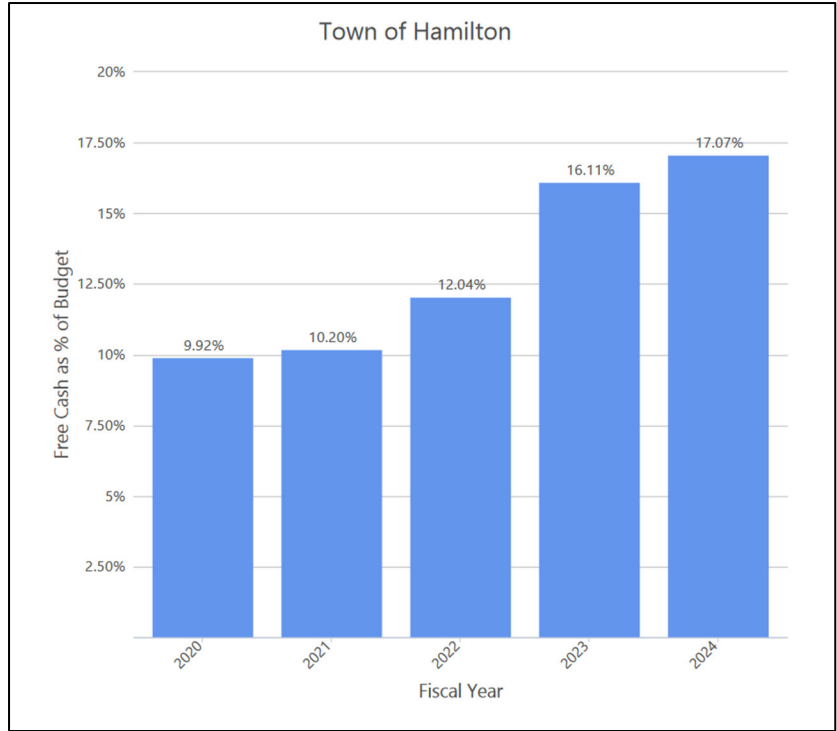
Each fiscal year, the enterprise fund is charged indirect costs associated with certain services supported by the general fund such as a portion of salaries for 15 employees (for example, the Director of Public Works), shared facilities, insurance, employee benefits, and debt service.

Expense	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget
Debt Service	\$0	\$0	\$0	\$0
Salaries, Benefits, Facilities, OPEB and Other Indirect Costs	\$449,893	\$459,313	\$503,647	\$519,659
Total	\$449,893	\$459,313	\$503,647	\$519,659

Free Cash

Free cash is the remaining, unrestricted money from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items.

Hamilton follows its Free Cash policy, which has a target value of 5% of the annual general fund budget. Historically, the Town has not relied on Free Cash to balance the operating budget but instead has allocated these one-time funds to support capital expenditures, unfunded liabilities, and fulfill stabilization fund reserve requirements.



Division of Local Services

Available General Funds

Available Funds consolidate the other sources of revenue that are used to offset the budget. The FY2026 Budget includes \$1.8M in other sources of available funds.

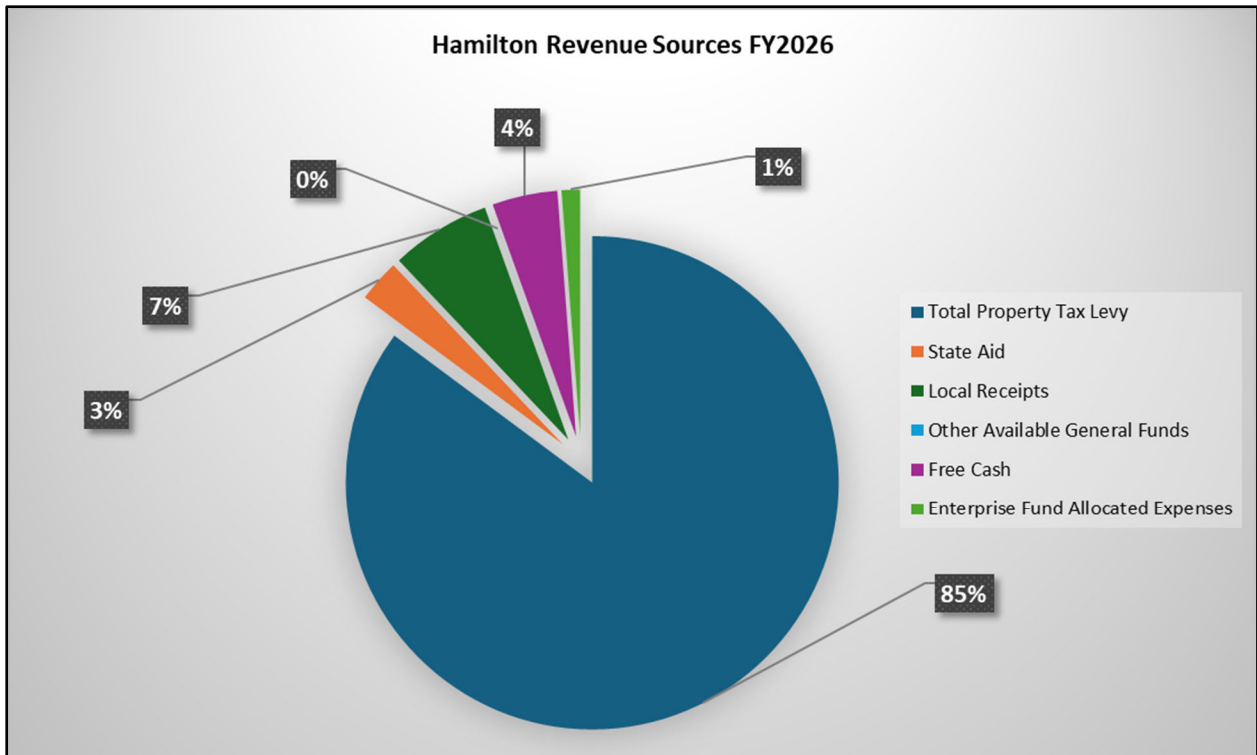
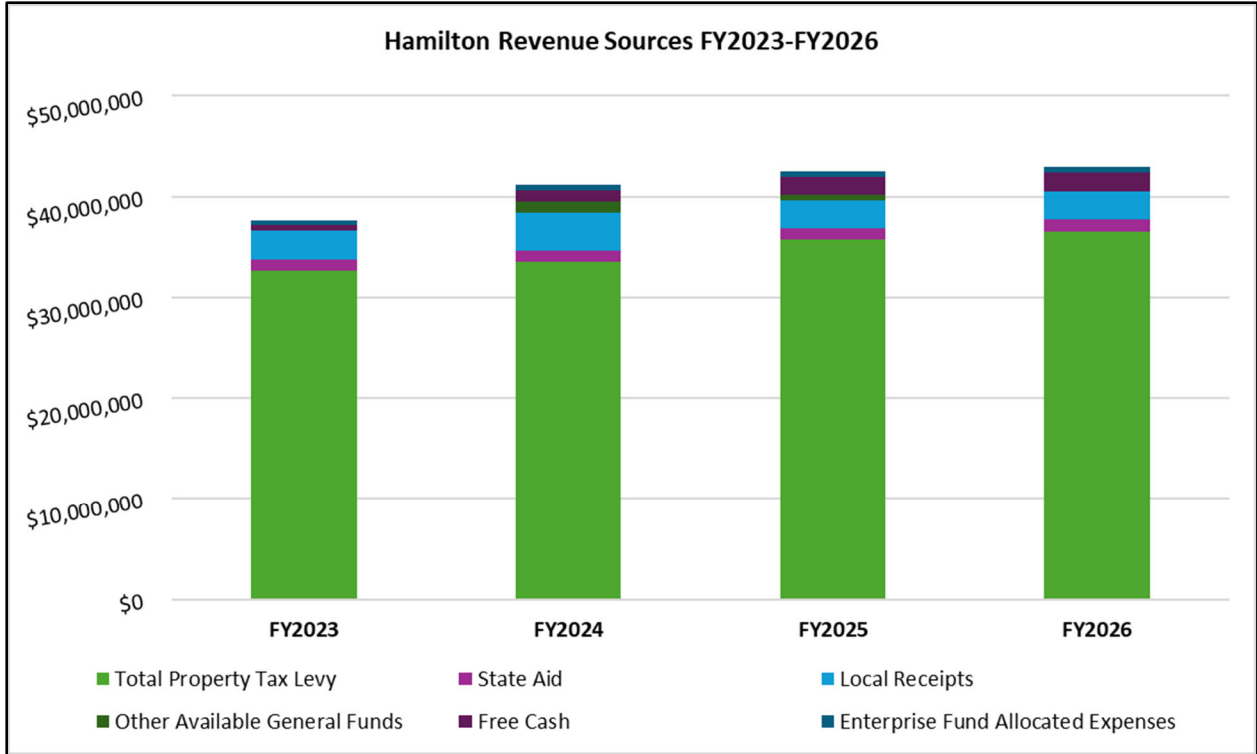
Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Estimate
Free Cash	\$570,905	\$1,153,591	\$1,826,241	\$1,836,666
ARPA Funds	\$0	\$350,000	\$250,000	\$0
Capital Stabilization	\$0	\$645,431	\$0	\$0
Other Small Reserves	\$990	\$144,132	\$250,000	\$0
Total Available General Funds	\$571,895	\$2,293,154	\$2,326,241	\$1,836,666



Revenue Summary

FY2026 Summary

ACCOUNT DESCRIPTION	FY23 ACTUALS	FY24 ACTUALS	FY25 BUDGET	FY26 BUDGET
REAL ESTATE & PERSONAL PROPERTY TAX	\$ 32,676,917	\$ 33,570,283	\$ 35,756,108	\$ 36,549,661
STATE AID	\$ 1,034,954	\$ 1,061,952	\$ 1,104,468	\$ 1,190,541
LOCAL RECEIPTS				
MOTOR VEHICLE TAX	\$ 1,354,881	\$ 1,344,610	\$ 1,236,855	\$ 1,271,258
MA REV MEALS TAX	\$ 78,178	\$ 78,702	\$ 63,683	\$ 69,471
BOAT EXCISE	\$ 2,437	\$ 2,345	\$ 2,207	\$ 2,293
PENALTIES & INTEREST ON TAXES	\$ 100,540	\$ 93,637	\$ 103,288	\$ 103,288
IN LIEU OF TAX	\$ 20,963	\$ 71,972	\$ 20,963	\$ 20,963
OTHER CHARGES FOR SERVICES	\$ 162,218	\$ 706,781	\$ 473,515	\$ 356,596
FEES	\$ 2,115	\$ 1,965	\$ 2,007	\$ 1,988
SELECTMEN RENTAL INCOME	\$ 37,408	\$ 29,002	\$ 38,324	\$ 38,324
REVENUE LIBRARY	\$ 17,679	\$ 19,042	\$ 15,520	\$ 16,997
CEMETERY REVENUE	\$ 28,075	\$ 22,925	\$ 21,060	\$ 22,698
OTHER DEPARTMENTAL REVENUE	\$ 244,678	\$ 214,246	\$ 220,517	\$ 220,517
BUILDING PERMITS	\$ 411,306	\$ 427,645	\$ 406,248	\$ 406,248
OTHER LICENSES AND PERMITS	\$ 61,179	\$ 56,480	\$ 64,718	\$ 63,017
FINES AND FORFEITURES	\$ 4,223	\$ 7,627	\$ 4,181	\$ 4,181
EARNINGS ON INVESTMENTS	\$ 357,936	\$ 632,955	\$ 128,414	\$ 203,658
NON-RECURRING REVENUE	\$ 6,844	\$ 18,609	\$ 6,848	\$ 6,848
RECURRING MISC REV	\$ 28,772	\$ 23,279	\$ 8,718	\$ 8,718
TOTAL LOCAL RECEIPTS	\$ 2,919,429	\$ 3,751,822	\$ 2,817,065	\$ 2,817,065
WATER ENTERPRISE/OTHER AVAIL FUNDS	\$ 449,893	\$ 459,313	\$ 459,313	\$ 521,659
FREE CASH	\$ 570,905	\$ 1,153,591	\$ 1,826,241	\$ 1,836,666
ARPA	\$ -	\$ 350,000	\$ 250,000	\$ -
CAPITAL STABILIZATION	\$ -	\$ 645,431	\$ -	\$ -
OTHER TRANSFERS	\$ 990	\$ 144,132	\$ 250,000	\$ -
TOTAL RECEIPTS	\$ 37,653,089	\$ 41,136,524	\$ 42,463,195	\$ 42,915,592





Expenditure Narrative

General Fund Budget Highlights



General Government – The General Government category of our spending plan includes all services provided by the Town Manager, Finance Director, Town Clerk, and Planning and Inspections Departments, inclusive of the Select Board budget, Finance and Advisory Committee Budget, Conservation Budget, Celebrations Budget, and accounts associated with the orderly operation of other boards and committees in Town.

There are no increases in Town staffing being proposed for FY2026 in the General Government categories for Town Manager, Finance, Town Clerk or Planning and Inspections. There is a minor realignment of personnel between the Town Manager’s Office and the Planning and Inspections department to better support the new Planning and Land Use Director and Conservation Agent hired in those departments, as well as the boards and committees served by those staff. The realignment will not add any personnel to the budget, and the employee cost increases/decreases are related only to the COLA increases across all employee expense line items.

The Town Manager has moved a part-time (20-24 hours/week) clerical staff position to work under the Planning and Land Use Director in support of Planning and Land Use, Conservation, Historic District, Affordable Housing Trust, and other land use-related boards or committees as designated by the Planning and Land Use Director. As a result, responsibility for Grants Management and Communications, has been shifted back to the Assistant to the Town Manager administrative position in the Town Manager’s Office. The Assistant to the Town Manager will continue to work with the Town’s social media contractor to improve public communications to the Town through a variety of media, including but not limited to social media account posts; the Hamilton Town website; bi-weekly e-newsletter; traditional print media; and any new or emerging multi-media tools that can expand the Town’s ability to connect with our residents. The Assistant to the Town Manager will also create a database and system for tracking grant applications, awards, and reporting requirements to assist the Finance Department and department heads who have been awarded grants in better managing and tracking the grant requirements.



Education/Regional School District – The Hamilton Wenham Regional School District (HWRSD) and the Essex North Shore Agricultural and Technical (ENSAT) comprise the Town’s two educational expenses.

For FY2026, the HWRSD is projecting an assessment for Hamilton of \$25,669,983 to cover operating and debt related expenses, an increase of \$856,117 over the current year. ENSAT is projecting an assessment of \$483,601 for FY2026, an increase of \$57,242. Collectively the two districts increases represent an increase in educational spending of about 3.62% over the current fiscal year.



Public Safety – The Public Safety budgets include those of the Hamilton Police, Hamilton Fire, Emergency Communications Center (Dispatch), and Emergency Management divisions. After making personnel investments in the police and fire departments in two of the previous three fiscal years, the FY2026 budget does not request any further personnel resources in the public safety departments. Operational budget increases in these departments are confined to contractual wage/salary increases and increases to accommodate inflation on prices for energy, supplies and equipment, or increases required by certain service contracts.

The personnel investments of the last two years have further stabilized the Town’s public safety departments, created opportunities for professional advancement within the departments, and created a succession plan for departmental leadership going forward.



Public Works (including Water and Facilities) – The Hamilton Department of Public Works (DPW) is the largest single department in the Town and includes subdivisions for water, highways, cemetery, grounds (parks), facilities, and trash/recycling disposal. In addition, most of the major capital improvement projects undertaken by the Town annually are often contracted and managed by the DPW staff. As you will read further down, the DPW completed or will complete a number of critical capital

improvement projects in the current fiscal year and including Town Hall renovation project, which begin midway through FY2025 and is projected to be completed during FY2026.

There are no significant changes or increases to DPW operating budgets proposed for FY2026, though as with all departments, staff wage increases and inflationary impacts on supplies, equipment, and energy costs have affected the overall DPW budget. The total net increase for the DPW for FY2026 is just \$59,682 or 2.12% over FY2025 budget.



Health and Human Services- The Health and Human Services department includes the budgets for the Health Department, under guidance provided by the Board of Health and the operations of the Hamilton Senior Center operations, with guidance of the Council on Aging. Our Health and Human Services Director oversees the day-to-day operation of both the Health Department and Senior Center operations.

For 2026 we are proposing a reorganization or realignment of resources between the two, to better support the operations in both Health and Council on Aging.

Beginning in FY2024, the Health and Human Services Director has led the Town’s efforts to partner more with the Council on Aging in neighboring Wenham and will continue to look for opportunities to partner with the Wenham Board of Health, where it makes sense in FY2025.

For FY2026, these proposed operational changes will create only a modest increase in costs, less than \$30,000 more the budget for FY2025, but will add fulltime administrative assistance in the building to serve both the Health department and the Senior Center and shift more of the policy focus of the Health department to consultative services. As in most other departments, the employee expenses were impacted by salary increases related to Cost of Living adjustments.



In addition to the budget for the Health Department, the Town is able to provide additional public health services to our residents through a shared grant through the Massachusetts Department of Public Health's Public Health Excellence (PHE) grant program. Under that program, Hamilton is the lead entity in a grant that provides regional public health nurse support, regional public health social worker support, and in FY2026, will provide regional public health inspectional support to the towns of Hamilton, Essex, Rockport, and Wenham as part of the Eastern Essex Regional Public Health Collaborative. The grant also provides training and professional development opportunities for our local public health staffs to help create a more equitable public health environment across our four communities.



Culture and Recreation- The Culture and Recreation budgets comprise the budgets for the Hamilton Wenham Recreation Department and the Hamilton Wenham Public Library. The budget for the HW Recreation Department is a part of the General Fund operating budget for the Town of Hamilton, which charges an annual assessment to the town of Wenham on a roughly 2/3 to 1/3 split, for the services of the Recreation Director, Administrative Assistant, and expenses related to the operation of the Hamilton-Wenham Recreation Center, including equipment, supplies, utilities, and other associated costs.

The Recreation budget previously included line item for the parttime Patton Homestead Director, which was supported solely by the town of Hamilton. However, the director resigned in mid-FY2025 and the Town Manager in consultation with the Recreation Director has elected to not replace the position, until such a time as the future of the Patton Homestead has been determined. Outdoor recreational and cultural programming at Patton Homestead will continue to be developed and managed by the Recreation Director and his assistant.

Program costs for all other programs and activities offered through the Recreation Department, including sports, after-school, and summer parks program, as well as various adult programs, etc. are supported through program fees charged by the Department for the associated activities. The Recreation Department manages those fee-supported programs and the operating costs of the Hamilton Wenham Pool at Patton Park, through the revolving fund.

The Hamilton Wenham Public Library is managed through the agreement, which places the Library staff and operating costs under the Wenham Select Board and Town Administrator. Similarly to the way the town of Hamilton assess Wenham for its share of costs related to the Recreation Department, the town of Wenham assess Hamilton annually for two-thirds of the operating and capital budgets of the Public Library.



Capital Budget – The FY2026 Capital Budget is derived from the town of Hamilton Five-Year Capital Plan, which is annually reviewed by the Hamilton Capital Committee in collaboration with the Town departments that sponsored capital projects. Once annual capital request are submitted by department heads each fall, the Capital

Committee meets with department heads to review their requests against the five-year plan, reviews any changes to priorities or needs and makes a recommendation for a fiscal year capital budget to the Town Manager by mid-December.



The Town Manager is responsible for determining the level of fiscal resources needed to meet the Capital Committees proposed fiscal year capital budget and then makes a recommendation to the Select Board and Finance and Advisory Committee for a final proposed capital budget for the current year.

The FY2026 Capital Budget proposes spending in the public works, police, recreation, Council on Aging, and library departments to meet critical infrastructure needs for maintenance, improvement, or replacement of the Town's physical properties. The FY2026 Capital Budget relies on funding from the Town's Free Cash (Unexpended Fund Balance) account to position the Town to properly maintain its critical equipment, vehicles, and buildings and grounds.

However, a note of caution, as in the years ahead the Town will have several large capital needs to consider, including investments in our regional school district and water supply and distribution infrastructure. It is critical that the Town continue to work where it can to reduce or share large-scale infrastructure investments to ensure the Town's continued financial health.



Expenditure Summary

FY2026 General Fund Expenditure Summary

GENERAL GOVERNMENT							
		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
SELECT BOARD							
	PERSONNEL EXPENSES	\$ 29,615	\$ 30,377	\$ 35,931	\$ 36,449	\$ 518	1.44%
	OPERATING EXPENSES	\$ 73	\$ 5,780	\$ 4,800	\$ 4,800	\$ -	0.00%
	SELECT BOARD	\$ 29,688	\$ 36,157	\$ 40,731	\$ 41,249	\$ 518	1.27%
TOWN MANAGER							
	PERSONNEL EXPENSES	\$ 213,916	\$ 220,415	\$ 266,389	\$ 253,275	\$ (13,114)	-4.92%
	OPERATING EXPENSES	\$ 189,911	\$ 124,030	\$ 132,854	\$ 126,665	\$ (6,189)	-4.66%
	TOWN MANAGER	\$ 403,827	\$ 344,445	\$ 399,243	\$ 379,940	\$ (19,303)	-4.83%
FINANCE COMMITTEE							
	EXPENSES	\$ 184	\$ 190	\$ 435	\$ 447	\$ 12	2.76%
	ANNUAL RESERVE FUND	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0.00%
	FINANCE & ADVISORY COMMITTEE	\$ 184	\$ 190	\$ 100,435	\$ 100,447	\$ 12	0.01%
FINANCE DIRECTOR/TOWN ACCOUNTANT							
	PERSONNEL EXPENSES	\$ 221,811	\$ 261,204	\$ 310,747	\$ 310,747	\$ -	0.00%
	OPERATING EXPENSES	\$ 216,468	\$ 211,707	\$ 285,143	\$ 273,609	\$ (11,534)	-4.04%
	CAPITAL EXPENSES	\$ 530	\$ 2,297	\$ 12,000	\$ 20,000	\$ 8,000	66.67%
	FINANCE DIRECTOR/TOWN ACCOUNTANT	\$ 438,809	\$ 475,208	\$ 607,890	\$ 604,356	\$ (3,534)	-0.58%
ASSESSORS							
	PERSONNEL EXPENSES	\$ 150,910	\$ 180,259	\$ 189,438	\$ 197,133	\$ 7,695	4.06%
	OPERATING EXPENSES	\$ 25,463	\$ 31,922	\$ 30,645	\$ 33,966	\$ 3,321	10.84%
	ASSESSORS	\$ 176,373	\$ 212,181	\$ 220,083	\$ 231,099	\$ 11,016	5.01%
TREASURER/COLLECTOR							
	PERSONNEL EXPENSES	\$ 203,209	\$ 202,873	\$ 239,282	\$ 248,544	\$ 9,262	3.87%
	OPERATING EXPENSES	\$ 45,685	\$ 35,929	\$ 55,150	\$ 55,400	\$ 250	0.45%
	TREASURER/COLLECTOR	\$ 248,894	\$ 238,802	\$ 294,432	\$ 303,944	\$ 9,512	3.23%
TOWN COUNSEL							
	LEGAL RETAINER	\$ 84,594	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	0.00%
	LEGAL EXPENSES	\$ 91,700	\$ 73,195	\$ 62,000	\$ 62,000	\$ -	0.00%
	TOWN COUNSEL	\$ 176,294	\$ 157,195	\$ 146,000	\$ 146,000	\$ -	0.00%
HUMAN RESOURCES							
	PERSONNEL EXPENSES	\$ 96,699	\$ 100,610	\$ 107,776	\$ 123,031	\$ 15,255	14.15%
	OPERATING EXPENSES	\$ 488	\$ 1,305	\$ 6,808	\$ 1,808	\$ (5,000)	-73.44%
	HUMAN RESOURCES	\$ 97,187	\$ 101,915	\$ 114,584	\$ 124,839	\$ 10,255	8.95%
TOWN CLERK							
	PERSONNEL EXPENSES	\$ 144,732	\$ 153,144	\$ 161,704	\$ 170,548	\$ 8,844	5.47%
	OPERATING EXPENSES	\$ 18,213	\$ 17,481	\$ 16,617	\$ 32,271	\$ 15,654	94.20%
	TOWN CLERK	\$ 162,945	\$ 170,625	\$ 178,321	\$ 202,819	\$ 24,498	13.74%



		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
ELECTION & REGISTRATION							
	PERSONNEL EXPENSES	\$ 11,397	\$ 7,894	\$ 18,333	\$ 16,710	\$ (1,623)	-8.85%
	OPERATING EXPENSES	\$ 27,121	\$ 23,732	\$ 31,130	\$ 25,605	\$ (5,525)	-17.75%
	ELECTION & REGISTRATION	\$ 38,518	\$ 31,626	\$ 49,463	\$ 42,315	\$ (7,148)	-14.45%
CONSERVATION COMMISSION							
	PERSONNEL EXPENSES	\$ 29,098	\$ 64,398	\$ 80,651	\$ 83,367	\$ 2,716	3.37%
	OPERATING EXPENSES	\$ 1,575	\$ 961	\$ 2,425	\$ 18,225	\$ 15,800	651.55%
	CONSERVATION COMMISSION	\$ 30,673	\$ 65,359	\$ 83,076	\$ 101,592	\$ 18,516	22.29%
PLANNING DEPARTMENT							
	PERSONNEL EXPENSES	\$ 126,335	\$ 140,239	\$ 143,564	\$ 141,552	\$ (2,012)	-1.40%
	OPERATING EXPENSES	\$ 11,744	\$ 1,040	\$ 5,700	\$ 7,800	\$ 2,100	36.84%
	PLANNING DEPARTMENT	\$ 138,079	\$ 141,279	\$ 149,264	\$ 149,352	\$ 88	0.06%
CHEBACCO WOODS							
	OPERATING EXPENSES	\$ 225	\$ 31	\$ 2,500	\$ 2,400	\$ (100)	-4.00%
	CHEBACCO WOODS	\$ 225	\$ 31	\$ 2,500	\$ 2,400	\$ (100)	-4.00%
PUBLIC BUILDING & MAINTENANCE							
	PERSONNEL EXPENSES	\$ 63,189	\$ 66,591	\$ 77,919	\$ 82,260	\$ 4,341	5.57%
	OPERATING EXPENSES	\$ 260,716	\$ 231,535	\$ 227,151	\$ 224,990	\$ (2,161)	-0.95%
	CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	PUBLIC BUILDING & MAINTENANCE	\$ 323,905	\$ 298,126	\$ 305,070	\$ 307,250	\$ 2,180	0.71%
	PERSONNEL	\$ 1,290,911	\$ 1,428,004	\$ 1,631,734	\$ 1,663,616	\$ 31,882	1.95%
	OPERATING	\$ 974,690	\$ 845,135	\$ 1,059,358	\$ 1,073,986	\$ 14,628	0.00%
	GENERAL GOVERNMENT	\$ 2,265,601	\$ 2,273,139	\$ 2,691,092	\$ 2,737,602	\$ 46,510	1.73%
PUBLIC SAFETY							
POLICE							
	PERSONNEL EXPENSES	\$ 1,775,477	\$ 1,831,672	\$ 2,246,842	\$ 2,175,099	\$ (71,743)	-3.19%
	OPERATING EXPENSES	\$ 125,814	\$ 118,484	\$ 139,878	\$ 142,213	\$ 2,335	1.67%
	CAPITAL EXPENSES	\$ 18,980	\$ 18,980	\$ 25,086	\$ -	\$ (25,086)	0.00%
	POLICE	\$ 1,920,271	\$ 1,969,136	\$ 2,411,806	\$ 2,317,312	\$ (94,494)	-3.92%
EMERGENCY OPERATIONS CENTER							
	PERSONNEL EXPENSES	\$ 319,915	\$ 321,993	\$ 361,745	\$ 363,231	\$ 1,486	0.41%
	OPERATING EXPENSES	\$ 46,121	\$ 46,101	\$ 50,756	\$ 51,645	\$ 889	1.75%
	CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	EMERGENCY OPERATIONS CENTER	\$ 366,036	\$ 368,094	\$ 412,501	\$ 414,876	\$ 2,375	0.58%
FIRE DEPARTMENT							
	PERSONNEL EXPENSES	\$ 738,029	\$ 850,274	\$ 937,540	\$ 1,036,059	\$ 98,519	10.51%
	OPERATING EXPENSES	\$ 102,522	\$ 128,123	\$ 125,548	\$ 128,692	\$ 3,144	2.50%
	CAPITAL EXPENSES	\$ 118,431	\$ 125,938	\$ 111,712	\$ 111,712	\$ -	0.00%
	FIRE DEPARTMENT	\$ 958,982	\$ 1,104,335	\$ 1,174,800	\$ 1,276,463	\$ 101,663	8.65%
INSPECTIONAL EXPENSES							
	PERSONNEL EXPENSES	\$ 205,697	\$ 212,317	\$ 227,711	\$ 236,071	\$ 8,360	3.67%
	OPERATING EXPENSES	\$ 2,796	\$ 16,296	\$ 20,409	\$ 20,409	\$ -	0.00%
	CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	INSPECTIONAL EXPENSES	\$ 208,493	\$ 228,613	\$ 248,120	\$ 256,480	\$ 8,360	3.37%
EMERGENCY MANAGEMENT DEPT							
	PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	OPERATING EXPENSES	\$ 1,024	\$ 1,099	\$ 1,100	\$ 1,100	\$ -	0.00%
	EMERGENCY MANAGEMENT DEPT	\$ 1,024	\$ 1,099	\$ 1,100	\$ 1,100	\$ -	0.00%



		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
ANIMAL CONTROL							
	PERSONNEL EXPENSES	\$ 33,780	\$ 36,452	\$ 35,280	\$ 35,780	\$ 500	0.00%
	OPERATING EXPENSES	\$ 463	\$ 397	\$ 1,850	\$ 1,850	\$ -	0.00%
	ANIMAL CONTROL	\$ 34,243	\$ 36,849	\$ 37,130	\$ 37,630	\$ 500	1.35%
ENERGY							
	PERSONNEL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	OPERATING EXPENSES	\$ 28,563	\$ 38,220	\$ 29,000	\$ 25,000	\$ (4,000)	0.00%
	ENERGY	\$ 28,563	\$ 38,220	\$ 29,000	\$ 25,000	\$ (4,000)	-13.79%
	PERSONNEL	\$ 3,072,898	\$ 3,252,708	\$ 3,809,118	\$ 3,846,240	\$ 37,122	0.97%
	OPERATING	\$ 444,714	\$ 493,639	\$ 505,339	\$ 482,621	\$ (22,718)	0.00%
	PUBLIC SAFETY	\$ 3,517,612	\$ 3,746,347	\$ 4,314,457	\$ 4,328,861	\$ 14,404	0.33%
DEPARTMENT OF PUBLIC WORKS							
DEPARTMENT OF PUBLIC WORKS							
	PERSONNEL EXPENSES	\$ 283,538	\$ 300,522	\$ 325,710	\$ 355,445	\$ 29,735	9.13%
	OPERATING EXPENSES	\$ 16,820	\$ 19,417	\$ 32,700	\$ 31,600	\$ (1,100)	-3.36%
	CAPITAL EXPENSES	\$ -	\$ 9,783	\$ 10,000	\$ 10,000	\$ -	0.00%
	DEPARTMENT OF PUBLIC WORKS	\$ 300,358	\$ 329,722	\$ 368,410	\$ 397,045	\$ 28,635	7.77%
HIGHWAY							
	PERSONNEL EXPENSES	\$ 209,880	\$ 225,669	\$ 292,826	\$ 281,984	\$ (10,842)	0.00%
	OPERATING EXPENSES	\$ 163,588	\$ 137,863	\$ 236,900	\$ 236,900	\$ -	0.00%
	HIGHWAY	\$ 373,468	\$ 363,532	\$ 529,726	\$ 518,884	\$ (10,842)	-2.05%
SNOW REMOVAL							
	PERSONNEL EXPENSES	\$ 78,196	\$ 67,956	\$ 99,410	\$ 99,410	\$ -	0.00%
	OPERATING EXPENSES	\$ 172,878	\$ 136,780	\$ 179,250	\$ 183,250	\$ 4,000	0.00%
	SNOW REMOVAL	\$ 251,074	\$ 204,736	\$ 278,660	\$ 282,660	\$ 4,000	1.44%
VEHICLE MAINTENANCE							
	PERSONNEL EXPENSES	\$ 70,292	\$ 79,993	\$ 117,858	\$ 100,751	\$ (17,107)	0.00%
	OPERATING EXPENSES	\$ 104,043	\$ 101,073	\$ 84,532	\$ 94,194	\$ 9,662	0.00%
	VEHICLE MAINTENANCE	\$ 174,335	\$ 181,066	\$ 202,390	\$ 194,945	\$ (7,445)	-3.68%
CEMETERY							
	PERSONNEL EXPENSES	\$ 139,848	\$ 134,810	\$ 161,845	\$ 162,597	\$ 752	0.00%
	OPERATING EXPENSES	\$ 12,136	\$ 14,518	\$ 13,000	\$ 13,000	\$ -	0.00%
	CEMETERY	\$ 151,984	\$ 149,328	\$ 174,845	\$ 175,597	\$ 752	0.43%
SANITATION							
	PERSONNEL EXPENSES	\$ 4,947	\$ 4,848	\$ 6,345	\$ 6,611	\$ 266	0.00%
	OPERATING EXPENSES	\$ 806,021	\$ 840,770	\$ 833,610	\$ 878,205	\$ 44,595	0.00%
	SANITATION	\$ 810,968	\$ 845,618	\$ 839,955	\$ 884,816	\$ 44,861	5.34%
PARK, FIELDS AND GROUNDS							
	PERSONNEL EXPENSES	\$ 85,252	\$ 92,032	\$ 82,976	\$ 85,167	\$ 2,191	0.00%
	OPERATING EXPENSES	\$ 4,509	\$ 2,653	\$ 5,150	\$ 4,500	\$ (650)	0.00%
	PARK, FIELDS AND GROUNDS	\$ 89,761	\$ 94,685	\$ 88,126	\$ 89,667	\$ 1,541	1.75%
	PERSONNEL	\$ 871,953	\$ 905,830	\$ 1,086,970	\$ 1,091,965	\$ 4,995	0.46%
	OPERATING	\$ 1,279,995	\$ 1,262,857	\$ 1,395,142	\$ 1,451,649	\$ 56,507	0.00%
	DEPARTMENT OF PUBLIC WORKS	\$ 2,151,948	\$ 2,168,687	\$ 2,482,112	\$ 2,543,614	\$ 61,502	2.48%



HEALTH AND HUMAN EXPENSES							
		2023	2024	2025	2026		
HEALTH DEPARTMENT		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	PERSONNEL EXPENSES	\$ 105,262	\$ 125,580	\$ 131,849	\$ 136,955	\$ 5,106	0.00%
	OPERATING EXPENSES	\$ 36,443	\$ 41,016	\$ 43,010	\$ 43,010	\$ -	0.00%
	HEALTH DEPARTMENT	\$ 141,705	\$ 166,596	\$ 174,859	\$ 179,965	\$ 5,106	2.92%
		2023	2024	2025	2026		
COUNCIL ON AGING		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	PERSONNEL EXPENSES	\$ 87,420	\$ 95,060	\$ 106,969	\$ 114,233	\$ 7,264	0.00%
	OPERATING EXPENSES	\$ 24,845	\$ 26,392	\$ 27,200	\$ 28,200	\$ 1,000	0.00%
	COUNCIL ON AGING	\$ 112,265	\$ 121,452	\$ 134,169	\$ 142,433	\$ 8,264	6.16%
		2023	2024	2025	2026		
VETERANS BENEFITS		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	OPERATING EXPENSES	\$ 36,028	\$ 50,401	\$ 40,000	\$ 52,921	\$ 12,921	0.00%
	VETERAN ADMINISTRATION FEE	\$ 15,000	\$ 17,250	\$ 20,000	\$ 22,750	\$ 2,750	0.00%
	VETERANS BENEFITS	\$ 51,028	\$ 67,651	\$ 60,000	\$ 75,671	\$ 15,671	26.12%
	PERSONNEL	\$ 192,682	\$ 220,640	\$ 238,818	\$ 251,188	\$ 12,370	5.18%
	OPERATING	\$ 112,316	\$ 135,059	\$ 130,210	\$ 146,881	\$ 16,671	0.00%
	HEALTH AND HUMAN EXPENSES	\$ 304,998	\$ 355,699	\$ 369,028	\$ 398,069	\$ 29,041	7.87%
CULTURE & RECREATION							
		2023	2024	2025	2026		
LIBRARY		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	STATE CONTRIBUTION	\$ 17,679	\$ 19,042	\$ 18,562	\$ 20,993	\$ 2,431	13.10%
	ASSESSMENT	\$ 863,647	\$ 898,075	\$ 916,957	\$ 944,466	\$ 27,509	3.00%
	GOVERNMENTAL FEES	\$ -	\$ -	\$ 29,805	\$ 29,805	\$ -	0.00%
	LIBRARY	\$ 881,325	\$ 917,116	\$ 965,325	\$ 995,264	\$ 29,940	3.10%
		2023	2024	2025	2026		
RECREATION		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	PERSONNEL EXPENSES	\$ 150,467	\$ 203,904	\$ 213,911	\$ 175,722	\$ (38,189)	-17.85%
	OPERATING EXPENSES	\$ 29,411	\$ 21,771	\$ 21,050	\$ 22,940	\$ 1,890	0.00%
	RECREATION	\$ 179,878	\$ 225,675	\$ 234,961	\$ 198,662	\$ (36,299)	-15.45%
	PERSONNEL	\$ 150,467	\$ 203,904	\$ 213,911	\$ 175,722	\$ (38,189)	-13.82%
	OPERATING	\$ 910,736	\$ 938,887	\$ 986,375	\$ 1,018,204	\$ 31,830	8.45%
	CULTURE & RECREATION	\$ 1,061,203	\$ 1,142,791	\$ 1,200,286	\$ 1,193,926	\$ (6,359)	4.47%
SCHOOLS							
		2023	2024	2025	2026		
EDUCATION		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
PROFESSIONAL SERVICE							
530020	HW REGIONAL SCHOOL DISTRICT	\$ 21,839,706	\$ 22,694,537	\$ 23,375,176	\$ 24,456,892	\$ 1,081,716	4.63%
530021	Essex NS Agr & Tech SD	\$ 290,037	\$ 291,073	\$ 402,150	\$ 424,070	\$ 21,920	5.45%
	PROFESSIONAL SERVICE	\$ 22,129,743	\$ 22,985,610	\$ 23,777,326	\$ 24,880,962	\$ 1,103,636	4.64%
MISCELLANEOUS							
590001	ESSEX NS AGR. TECH HIGH SCHOOL	\$ 26,575	\$ 24,209	\$ 24,209	\$ 59,531	\$ 35,322	145.90%
590003	WINTHROP ROOF/SUMMER 2013 PRJ	\$ 83,172	\$ 82,229	\$ 83,592	\$ 84,295	\$ 703	0.84%
590004	DEBT FEASIBILITY/ATHLETIC FIELDS	\$ -	\$ -	\$ 1,044,124	\$ 844,686	\$ (199,438)	-19.10%
590016	DEBT BUKER/WINTHROP BOILER/WIN	\$ -	\$ -	\$ -	\$ 5,837	\$ 5,837	100.00%
590021	DEBT FIRE SUPP - WINTHROP	\$ -	\$ -	\$ -	\$ 13,548	\$ 13,548	100.00%
590016	DEBT BUKER/WINTHROP BOILER/WIN	\$ 76,191	\$ 75,888	\$ 81,272	\$ 79,434	\$ (1,838)	-2.26%
590021	DEBT FIRE SUPP - WINTHROP	\$ 83,597	\$ 92,879	\$ 89,989	\$ 61,085	\$ (28,904)	-32.12%
590022	FY21 CAPITAL PROJECTS	\$ 128,646	\$ 143,959	\$ 139,713	\$ 124,206	\$ (15,507)	-11.10%
	MISCELLANEOUS	\$ 398,181	\$ 419,164	\$ 1,462,899	\$ 1,272,622	\$ (190,277)	-13.01%
	EDUCATION	\$ 22,527,924	\$ 23,404,774	\$ 25,240,225	\$ 26,153,584	\$ 913,359	3.62%



UNCLASSIFIED							
		2023	2024	2025	2026		
PERSONNEL/CONTRACT RESERVES		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
	PERSONNEL EXPENSES	\$ -	\$ -	\$ 86,246	\$ 80,000	\$ (6,246)	0.00%
	PERSONNEL/CONTRACT RESERVES	\$ -	\$ -	\$ 86,246	\$ 80,000	\$ (6,246)	-7.24%
CAPITAL SPENDING		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
CAPITAL OUTLAY							
580023	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
585192 A1804	FACILITIES CAPITAL	\$ -	\$ 2,452	\$ -	\$ 20,000	\$ 20,000	100.00%
585192 A2102	FACILITIES CAPITAL	\$ 35,098	\$ 34,902	\$ 50,000	\$ -	\$ (50,000)	-100.00%
585192 A2201-A2203	FACILITIES CAPITAL	\$ 166,751	\$ 58,249	\$ -	\$ -	\$ -	0.00%
585192 S2001	FACILITIES CAPITAL	\$ -	\$ 236,718	\$ 80,200	\$ -	\$ (80,200)	-100.00%
585192	FACILITIES CAPITAL	\$ -	\$ -	\$ 167,000	\$ -	\$ (167,000)	-100.00%
585210 A1810	POLICE CAPITAL	\$ 168	\$ -	\$ -	\$ -	\$ -	0.00%
585210 A2204	POLICE CAPITAL	\$ 56,999	\$ -	\$ -	\$ -	\$ -	0.00%
585210	POLICE RADIO UPGRADE	\$ -	\$ -	\$ -	\$ 67,000	\$ 67,000	100.00%
585210 A2407	POLICE CRUISER	\$ -	\$ 70,000	\$ 70,000	\$ 71,000	\$ 1,000	1.43%
585220	FIRE ENGINE	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
585233 A2205	ECO CAPITAL	\$ 22,458	\$ 5,542	\$ -	\$ -	\$ -	0.00%
585233 A2408	ECO CAMERAS	\$ -	\$ 57,451	\$ -	\$ -	\$ -	0.00%
585233 S2002	ECO CAPITAL	\$ 1,729	\$ -	\$ -	\$ -	\$ -	0.00%
585422 A1808	HIGHWAY CAPITAL	\$ 4,190	\$ -	\$ -	\$ -	\$ -	0.00%
585422 A2101	HIGHWAY CAPITAL	\$ 16,012	\$ 22,798	\$ 500,000	\$ 350,000	\$ (150,000)	-30.00%
585422 A2206	HIGHWAY CAPITAL	\$ 48,050	\$ 21,050	\$ 95,000	\$ -	\$ (95,000)	-100.00%
585422 S2004	HIGHWAY CAPITAL	\$ 13,805	\$ -	\$ 210,000	\$ -	\$ (210,000)	-100.00%
585422 A2401	DPW SANDER	\$ -	\$ -	\$ 220,000	\$ -	\$ (220,000)	-100.00%
585422 A2402	DPW RADIO UPGRADE	\$ -	\$ 70,000	\$ -	\$ -	\$ -	0.00%
585422 A2403	FUEL STATION	\$ -	\$ 390,820	\$ -	\$ -	\$ -	0.00%
585422 A2404	DPW GARAGE DOORS	\$ -	\$ 50,824	\$ -	\$ -	\$ -	0.00%
585541	COA CAPITAL	\$ -	\$ -	\$ -	\$ 61,000	\$ 61,000	100.00%
585610	LIBRARY CAPITAL	\$ -	\$ -	\$ 55,463	\$ -	\$ (55,463)	-100.00%
585610	LIBRARY HVAC	\$ -	\$ -	\$ 163,125	\$ 163,125	\$ -	0.00%
585630	RECREATION CAPITAL	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100.00%
585650 A1907	PARK CAPITAL	\$ 4,397	\$ 1,911	\$ -	\$ -	\$ -	0.00%
	CAPITAL OUTLAY SPENDING	\$ 369,656	\$ 1,022,717	\$ 1,610,788	\$ 762,125	\$ (848,663)	-52.69%
CELEBRATIONS		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
UNDEFINED CHAR	PRIOR YEAR ENCUMBRANCE	\$ 463	\$ 350	\$ -	\$ -	\$ -	0.00%
PURCHASE OF EXPENSES		\$ 463	\$ 350	\$ -	\$ -	\$ -	0.00%
PURCHASE OF EXPENSES	ADVERTISING & PRINTING SERVICE	\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
SUPPLIES		\$ -	\$ -	\$ 200	\$ 200	\$ -	0.00%
	4TH OF JULY CELEBRATIONS	\$ 8,950	\$ 9,200	\$ 9,398	\$ 9,680	\$ 283	3.01%
	GROUNDKEEPING SUPPLIES	\$ 2,844	\$ 1,991	\$ 3,000	\$ 3,000	\$ -	0.00%
	FOOD SUPPLIES	\$ 1,596	\$ 1,437	\$ 2,000	\$ 2,000	\$ -	0.00%
SUPPLIES		\$ 13,390	\$ 12,628	\$ 14,398	\$ 14,680	\$ 283	1.96%
	CELEBRATIONS	\$ 13,853	\$ 12,978	\$ 14,598	\$ 14,880	\$ 283	1.94%
DEBT SERVICE		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
MISCELLANEOUS							
	INTEREST	\$ 76,478	\$ 58,678	\$ 66,734	\$ 33,345	\$ (33,389)	-50.03%
	INTEREST	\$ -	\$ -	\$ -	\$ 19,808	\$ 19,808	100.00%
	DEBT SERV POLICE/FIRE STATION	\$ 280,000	\$ 275,000	\$ 270,000	\$ 265,000	\$ (5,000)	-1.85%
	FIRE LADDER & PUMPER	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
	LANDFILL	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
	LANDFILL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	DEBT CHEBACCO RD PAVING	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
	DEBT TOWN HALL	\$ -	\$ -	\$ 28,676	\$ 20,000	\$ (8,676)	-30.26%
	INTEREST ON TEMPORARY LOANS	\$ 4,644	\$ 24,640	\$ -	\$ -	\$ -	0.00%
MISCELLANEOUS		\$ 581,121	\$ 578,318	\$ 585,410	\$ 558,153	\$ (27,257)	-4.66%
	DEBT SERVICE	\$ 581,121	\$ 578,318	\$ 585,410	\$ 558,153	\$ (27,257)	-4.66%



STATE ASSESSMENT		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
INTERGOVERNMENTAL							
	STATE MOSQUITO	\$ 57,220	\$ 58,057	\$ 58,063	\$ 62,794	\$ 4,731	8.15%
	STATE AIR POLLUTION	\$ 2,933	\$ 2,974	\$ 2,976	\$ 3,125	\$ 149	5.00%
	STATE METRO AREA PLAN COUNCIL	\$ 4,223	\$ 4,369	\$ 4,434	\$ 4,656	\$ 222	5.00%
	STATE RMV NON-RENEWAL	\$ 3,040	\$ 3,040	\$ 4,280	\$ 4,494	\$ 214	5.00%
	STATE MBTA	\$ 174,520	\$ 182,742	\$ 182,742	\$ 191,879	\$ 9,137	5.00%
INTERGOVERNMENTAL		\$ 241,936	\$ 251,182	\$ 252,495	\$ 266,948	\$ 14,453	5.72%
	STATE ASSESSMENT	\$ 241,936	\$ 251,182	\$ 252,495	\$ 266,948	\$ 14,453	5.72%
RETIREMENT FUND		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
PERSONNEL EXPENSES							
	RETIREMENT FUND	\$ 1,231,493	\$ 1,212,195	\$ 1,462,523	\$ 1,691,946	\$ 229,423	15.69%
PERSONNEL EXPENSES		\$ 1,231,493	\$ 1,212,195	\$ 1,462,523	\$ 1,691,946	\$ 229,423	15.69%
	RETIREMENT FUND	\$ 1,231,493	\$ 1,212,195	\$ 1,462,523	\$ 1,691,946	\$ 229,423	15.69%
UNEMPLOYMENT COMPENSATION		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
PERSONNEL EXPENSES							
	UNEMPLOYMENT COMPENSATION	\$ 4,492	\$ 3,526	\$ 35,000	\$ 30,000	\$ (5,000)	-14.29%
PERSONNEL EXPENSES		\$ 4,492	\$ 3,526	\$ 35,000	\$ 30,000	\$ (5,000)	-14.29%
	UNEMPLOYMENT COMPENSATION	\$ 4,492	\$ 3,526	\$ 35,000	\$ 30,000	\$ (5,000)	-14.29%
GROUP HEALTH LIFE INSURANCE		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
PERSONNEL EXPENSES							
	LONGEVITY/STIPEND/DIFFERENTIAL	\$ 14,800	\$ 12,025	\$ 22,866	\$ 18,500	\$ (4,366)	-19.09%
	HEALTH INSURANCE	\$ 838,922	\$ 913,964	\$ 1,001,000	\$ 1,201,780	\$ 200,780	20.06%
	LIFE INSURANCE	\$ 17,777	\$ 17,265	\$ 20,123	\$ 22,136	\$ 2,012	10.00%
PERSONNEL EXPENSES		\$ 871,499	\$ 943,254	\$ 1,043,989	\$ 1,242,416	\$ 198,426	19.01%
PROFESSIONAL SERVICE							
	BILL COLLECT& DATA EXPENSES	\$ 2,669	\$ 2,779	\$ 3,150	\$ 3,465	\$ 315	10.00%
PROFESSIONAL SERVICE		\$ 2,669	\$ 2,779	\$ 3,150	\$ 3,465	\$ 315	10.00%
	GROUP HEALTH LIFE INSURANCE	\$ 874,168	\$ 946,033	\$ 1,047,139	\$ 1,245,881	\$ 198,741	18.98%
P&C INSURANCE		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
OTHER CHARGES/SVCS							
	P&C INSURANCE	\$ 140,894	\$ 162,840	\$ 176,000	\$ 193,600	\$ 17,600	10.00%
	INSURANCE DEDUCTIBLE	\$ 14,940	\$ 1,000	\$ 15,000	\$ 15,000	\$ -	0.00%
	WORKER COMPENSATION INSURANCE	\$ 41,732	\$ 35,383	\$ 56,375	\$ 45,905	\$ (10,470)	-18.57%
	FIRE AND POLICE INSURANCE	\$ 83,297	\$ 85,793	\$ 94,372	\$ 95,809	\$ 1,437	1.52%
	SURETY INSURANCE	\$ 974	\$ 974	\$ 1,300	\$ 1,300	\$ -	0.00%
OTHER CHARGES/SVCS		\$ 281,836	\$ 285,990	\$ 343,047	\$ 351,614	\$ 8,566	2.50%
	P & C INSURANCE	\$ 281,836	\$ 285,990	\$ 343,047	\$ 351,614	\$ 8,566	2.50%
MEDICARE TAX		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
PERSONNEL EXPENSES							
	MEDICARE	\$ 78,609	\$ 83,701	\$ 102,969	\$ 119,690	\$ 16,721	16.24%
PERSONNEL EXPENSES		\$ 78,609	\$ 83,701	\$ 102,969	\$ 119,690	\$ 16,721	16.24%
	MEDICARE TAX	\$ 78,609	\$ 83,701	\$ 102,969	\$ 119,690	\$ 16,721	16.24%
OFU-TRANSFER TO SPECIAL REVENUE		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
MISCELLANEOUS							
	OFU-TRANS TO SPECIAL REVENUE (CAP STAB)	\$ 75,000	\$ -	\$ 235,000	\$ 235,000	\$ -	0.00%
		\$ 75,000	\$ -	\$ 235,000	\$ 235,000	\$ -	0.00%
	OFU-TRANS TO SPECIAL REVENUE	\$ 75,000	\$ -	\$ 235,000	\$ 235,000	\$ -	0.00%
OFU-TRANSFER TO ENTERPRISE		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
MISCELLANEOUS							
	OFU-TRANS TO ENTERPRISE FUND	\$ 63,500	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ 63,500	\$ -	\$ -	\$ -	\$ -	0.00%
	OFU-TRANS TO ENTERPRISE	\$ 63,500	\$ -	\$ -	\$ -	\$ -	0.00%



OFU-TRANSFER TO TRUST FUND		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
MISCELLANEOUS							
	OFU-TRANS TO TRUST FUND	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.00%
	OFU-TRANS TO TRUST FUND (GEN STAB)	\$ 20,000	\$ 57,541	\$ 82,781	\$ -	\$ (82,781)	-100.00%
		\$ 145,000	\$ 182,541	\$ 207,781	\$ 125,000	\$ (82,781)	-39.84%
	OFU-TRANS TO TRUST FUND	\$ 145,000	\$ 182,541	\$ 207,781	\$ 125,000	\$ (82,781)	-39.84%
OFU-TRANSFER TO AGENCY FUND		2023	2024	2025	2026		
		ACTUAL	ACTUAL	BUDGET	DEPT REQ	\$ Change	% Change
MISCELLANEOUS							
	OFU-TRANS TO AGENCY FUND (HDC)	\$ 55,000	\$ 58,000	\$ 58,000	\$ 78,702	\$ 20,702	35.69%
	MISCELLANEOUS	\$ 55,000	\$ 58,000	\$ 58,000	\$ 78,702	\$ 20,702	35.69%
	OFU-TRANS TO AGENCY FUND	\$ 55,000	\$ 58,000	\$ 58,000	\$ 78,702	\$ 20,702	35.69%
FORM-BASED ZONING		\$ -	\$ -	\$ 125,000	\$ -	\$ (125,000)	-100.00%
UNCLASSIFIED		\$ 4,015,665	\$ 4,637,181	\$ 6,165,996	\$ 5,559,938	\$ (606,059)	-9.83%
GENERAL FUND		\$ 35,844,951	\$ 37,728,618	\$ 42,463,196	\$ 42,915,592	\$ 452,397	1.07%



Combined Financial Schedule

Revenue & Other Financing Sources

REVENUE & OTHER FINANCING SOURCES				
	FY25 Budget	FY26 Budget	\$ Change	% Change
OPERATING				
Prior Year Levy Limit	\$ 33,138,688	\$ 34,115,870	\$ 977,182	2.95%
Proposition 2.5%	\$ 828,467	\$ 852,897	\$ 24,430	2.95%
New Growth	\$ 250,000	\$ 250,000	\$ -	0.00%
Debt Exclusions	\$ 1,788,953	\$ 1,601,986	\$ (186,967)	-10.45%
Less Unused capacity	\$ -	\$ (21,092)	\$ (21,092)	0.00%
Less Allowance for Abatement	\$ (250,000)	\$ (250,000)	\$ -	0.00%
TOTAL TAX LEVY RAISED	\$ 35,756,108	\$ 36,549,661	\$ 793,553	2.22%
State Aid	\$ 1,104,468	\$ 1,190,541	\$ 86,073	7.79%
Local Receipts	\$ 2,817,065	\$ 2,817,065	\$ -	0.00%
Transfers/Other Available Funds	\$ 459,313	\$ 521,659	\$ 62,346	13.57%
TOTAL OPERATING FUNDING	\$ 40,136,954	\$ 41,078,926	\$ 941,971	2.35%
CAPITAL				
Free Cash	\$ 1,826,241	\$ 1,836,666	\$ 10,425	0.57%
ARPA Funds	\$ 250,000	\$ -	\$ (250,000)	-100.00%
Other Available Funds	\$ 250,000	\$ -	\$ (250,000)	-100.00%
TOTAL CAPITAL FUNDING	\$ 2,326,241	\$ 1,836,666	\$ (489,575)	-21.05%
TOTAL REVENUE & FINANCING SOURCES	\$ 42,463,195	\$ 42,915,592	\$ 452,396	1.07%

Expenditures & Other Financing Sources

EXPENDITURES & OTHER FINANCING USES				
	FY25 Budget	FY26 Budget	\$ Change	% Change
OPERATING				
General Government	\$ 2,691,091	\$ 2,737,600	\$ 46,509	1.73%
Public Safety	\$ 4,314,457	\$ 4,328,861	\$ 14,404	0.33%
Department Of Public Works	\$ 2,482,111	\$ 2,543,614	\$ 61,503	2.48%
Health & Human Services	\$ 369,029	\$ 398,069	\$ 29,040	7.87%
Culture & Recreation	\$ 1,200,286	\$ 1,193,926	\$ (6,360)	-0.53%
Unclassified:				
Personnel Contract Reserves	\$ 86,246	\$ 80,000	\$ (6,246)	-7.24%
Retirement	\$ 1,462,523	\$ 1,691,946	\$ 229,423	15.69%
Group Health & Life Insurance	\$ 1,047,139	\$ 1,245,881	\$ 198,742	18.98%
Medicare/Unemployment	\$ 137,969	\$ 149,690	\$ 11,721	8.50%
OPEB Fund	\$ 125,000	\$ 125,000	\$ -	0.00%
Celebrations	\$ 14,598	\$ 14,880	\$ 282	1.93%
State Assessments	\$ 252,495	\$ 266,948	\$ 14,453	5.72%
Property and Casualty Insurance	\$ 343,047	\$ 351,614	\$ 8,567	2.50%
Other Financing Uses - Transfer to HDC	\$ 58,000	\$ 78,702	\$ 20,702	35.69%
Form Based Zoning	\$ 125,000	\$ -	\$ (125,000)	-100.00%
Town Debt Service	\$ 585,410	\$ 558,153	\$ (27,257)	-4.66%
Transfers to General Stabilization and Capital Stabilization	\$ 317,781	\$ 235,000	\$ (82,781)	-26.05%
Education	\$ 25,240,225	\$ 26,153,584	\$ 913,359	3.62%
TOTAL OPERATING EXPENDITURES	\$ 40,852,407	\$ 42,153,468	\$ 1,301,061	3.18%
CAPITAL				
Capital Improvements from Release of Overlay Funds	\$ 250,000	\$ -	\$ (250,000)	-100.00%
Capital Improvements from ARPA Funds	\$ 250,000	\$ -	\$ (250,000)	-100.00%
Capital Improvements from Free Cash Funds	\$ 1,110,788	\$ 762,125	\$ (348,663)	-31.39%
TOTAL TOWN CAPITAL EXPENDITURES	\$ 1,610,788	\$ 762,125	\$ (848,663)	-52.69%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 42,463,195	\$ 42,915,592	\$ 452,397	1.07%



Fund Balance Summary

Schedule A – Reports General Fund Unassigned Fund Balance from Annual Town Audit

According to GASB 54, unassigned fund balance is “the residual classification for the government’s general fund and includes all spendable amounts not contained in other classifications.” Unassigned fund balance is used by bond rating agencies as a measure of a municipality’s liquidity when compared with total expenditures. GFOA recommends a minimum of two months of operating expenditures, or approximately 17%.

The Town’s FY2024 audit reports an unassigned fund balance for the General Fund of \$7,318,953¹, which represents approximately 18.37% of General Fund expenditures and transfers out. The General Fund decreased by \$718,447 during FY2024. The Town’s audited financial statements are available on the Town website.

General Fund / Other Governmental Funds – Year Ended June 30, 2024

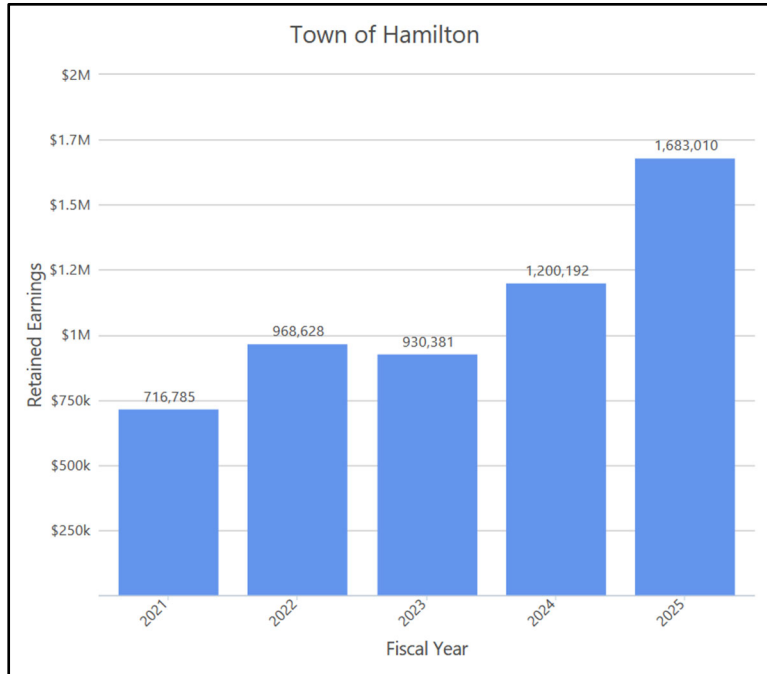
Description	Beginning Balance	Ending Balance	\$ Change	% Change
General Fund	\$13,086,061	\$12,367,614	(\$718,447)	(5.5%)
Community Preservation	\$2,012,376	\$2,187,364	\$174,988	8.7%
American Recue Plan Act	\$0	\$0	\$0	0%
Town Hall Renovation Fund	(\$328,363)	\$6,342,528	\$6,670,891	2031.56%
Nonmajor Governmental Funds	\$3,247,403	\$2,258,507	(\$988,896)	(30.45%)
Total Net Position General Funds	\$18,017,477	\$23,156,013	\$5,138,536	28.52%

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 4.



Enterprise Funds – Year Ended June 30, 2024

Description	Beginning Balance	Ending Balance	\$ Change	% Change
Water Enterprise Fund	\$7,254,858	\$8,079,079	\$824,221	11.36%
Total Net Position Enterprise Funds	\$7,254,858	\$8,079,079	\$824,221	11.36%



Division of Local Services



Stabilization Funds

The town of Hamilton established a Financial Reserves policy to help the Town stabilize finances and maintain operations during difficult economic periods. This policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Hamilton can use its reserves to finance emergencies and other unforeseen needs, to hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

The General Stabilization Fund is the Town's primary reserve account. A strong reserve balance helps Hamilton maintain its AAA bond rating, thereby achieving savings for taxpayers when the Town issues debt for projects. In addition, investing in Hamilton's reserves and setting aside funds when the economy is strong enables the Town to be prepared to provide a consistent level of services during economic downturns or to fund unanticipated and emergency expenses.

The Town of Hamilton currently has three stabilization funds:

- General Stabilization Fund
- Capital Stabilization Fund
- Recreation Fields Stabilization Fund

Monies can be appropriated into or out of a stabilization fund via a 2/3rd majority vote at the Annual or Special Town Meeting. In both FY2024 and FY2025, Hamilton appropriated \$57,541 and \$82,781, respectively from Free Cash into General Stabilization, while also supporting operating budget increases.

Stabilization Fund Definitions

General Stabilization: The Town will endeavor to maintain a minimum balance of five percent of the current General Fund operating budget in its General Stabilization fund. Withdrawals from General Stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the five percent minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third of the General Stabilization fund balance. Further, the Town Manager and Finance Director will develop a detailed plan to replenish the fund to the minimum level within the next two fiscal years.



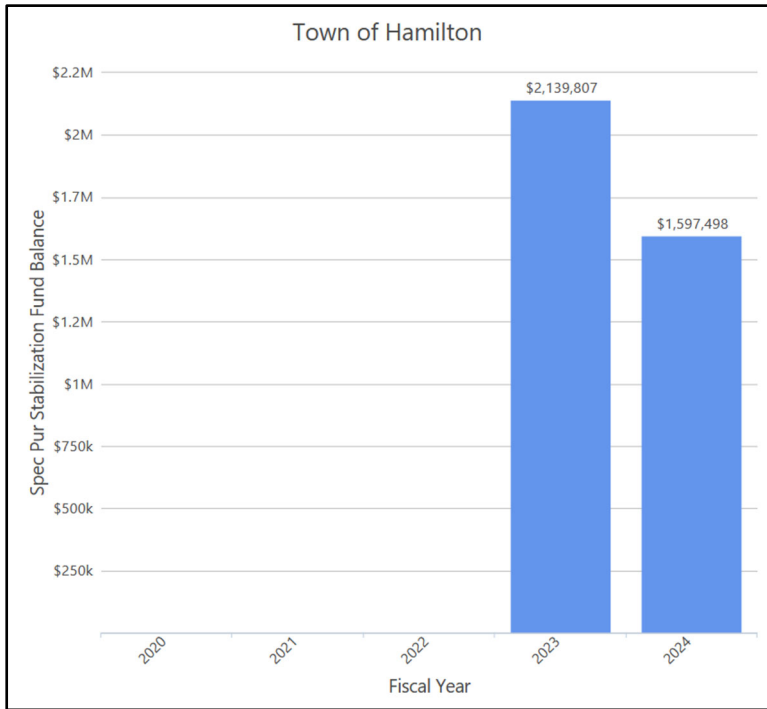
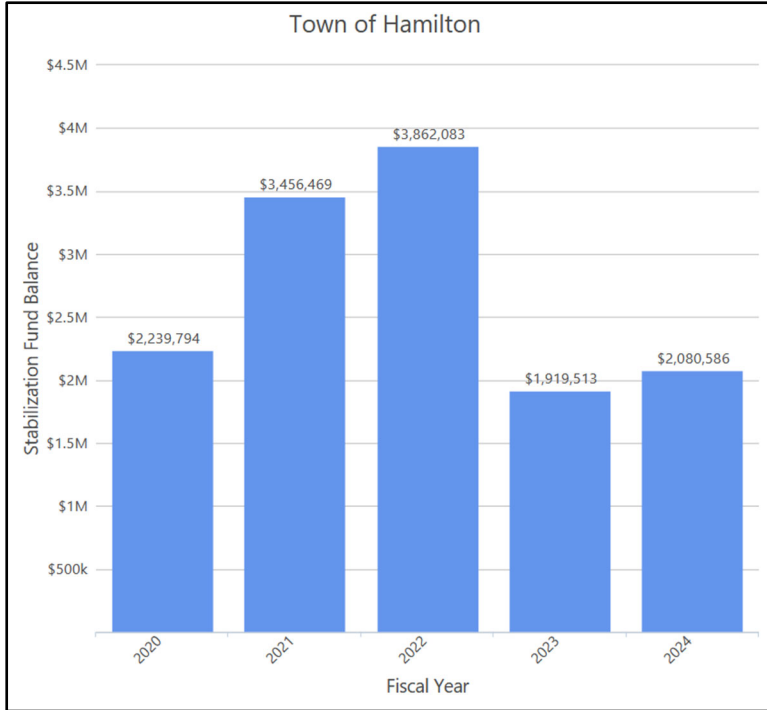
Special Purpose Stabilization Funds

- **Capital Stabilization:** The target for a Town-wide Capital Stabilization fund should minimally equate to the total annual asset depreciation calculated under the requirements of the Government Accounting Standards Board’s Statement 34. Sustaining funding in these reserves enables the Town to pay outright for moderate-range capital expenditures and thereby preserve debt capacity for major, higher-dollar purchases or projects. This approach balances debt with pay-as-you-go practices and protects against unforeseen costs.
- **Recreation Fields Stabilization Fund:** Hamilton currently has a Special Purpose Stabilization fund for recreation fields. The Town will annually review the need to appropriate to this fund, and any future Special Purpose Stabilization funds, so that over time they achieve target balances sufficient to cover cash outlays for capital needs.

Stabilization Fund Activity Summary

The General Stabilization fund continues to maintain the target reserve of five percent of the current General Fund operating budget. In FY2024, the need for a fire truck utilized Capital Stabilization funds, which forced the capital reserve to fall below the target standard. Hamilton will strive to replenish the reserve within a three-year window.

Description	FY2023 Actual	FY2024 Actual	FY2025 Expected	FY2026 Estimate
General Stabilization	\$1,919,513	\$2,080,586	\$2,188,246	\$2,238,024
Capital Stabilization Fund	\$1,526,299	\$948,982	\$1,197,660	\$1,460,016
Recreation Fields Stabilization Fund	\$613,508	\$648,515	\$668,129	\$701,753
Total Stabilization Funds	\$4,059,320	\$3,778,831	\$3,885,251	\$4,399,793



Division of Local Services



Balance Sheet¹

Governmental Funds – Year Ended June 30, 2024

	General	Community Preservation	American Rescue Plan Act	Town Hall Renovation	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 9,384,437	\$ -	\$ -	\$ -	\$ -	\$ 9,384,437
Investments	3,747,170	-	-	-	-	3,747,170
Receivables, Net of Allowance for Uncollectible Amounts:						
Real Estate and Personal Property Taxes	434,459	-	-	-	-	434,459
Real Estate Tax Deferrals	23,904	-	-	-	-	23,904
Tax Liens	105,525	-	-	-	-	105,525
Motor Vehicle and Other Excise Taxes	137,232	-	-	-	-	137,232
Community Preservation Surcharges	-	6,655	-	-	-	6,655
Departmental and Other	-	-	-	-	37,974	37,974
Intergovernmental	-	-	-	-	648,901	648,901
Lease	900,247	-	-	-	-	900,247
Tax Foreclosures	358,950	-	-	-	-	358,950
Restricted Assets:						
Cash and Cash Equivalents	-	2,187,878	759,808	6,344,185	1,419,474	10,711,345
Investments	-	-	-	-	804,075	804,075
Total Assets	\$ 15,091,924	\$ 2,194,533	\$ 759,808	\$ 6,344,185	\$ 2,910,424	\$ 27,300,874
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ 612,602	\$ -	\$ -	\$ 1,657	\$ 316,028	\$ 930,287
Accrued Payroll	255,786	514	-	-	52,800	309,100
Other Liabilities	25,825	-	-	-	-	25,825
Unearned Revenue	-	-	759,808	-	-	759,808
Advance Deposits	-	-	-	-	245,115	245,115
Total Liabilities	894,213	514	759,808	1,657	613,943	2,270,135
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue	983,438	6,655	-	-	37,974	1,028,067
Related to Lease	846,659	-	-	-	-	846,659
Total Deferred Inflows of Resources	1,830,097	6,655	-	1,657	37,974	1,874,726
FUND BALANCE						
Nonspendable	-	-	-	-	336,908	336,908
Restricted	-	2,187,364	-	6,342,528	1,983,402	10,513,294
Committed	5,022,139	-	-	-	-	5,022,139
Assigned	26,522	-	-	-	-	26,522
Unassigned	7,318,953	-	-	-	(61,803)	7,257,150
Total Fund Balance	12,367,614	2,187,364	-	6,342,528	2,258,507	23,156,013
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 15,091,924	\$ 2,194,533	\$ 759,808	\$ 6,344,185	\$ 2,910,424	\$ 27,300,874

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 17.



Schedule of Revenues, Expenditures, and Changes in Fund Balance¹

General Fund – Year Ended June 30, 2024

	Prior Year Encumbrances and Continuing Appropriations	Original Budget	Supplemental Appropriations and Transfers	Final Budget
REVENUES				
Real Estate and Personal Property Taxes	\$ -	\$ 33,658,645	\$ -	\$ 33,658,645
Motor Vehicle and Other Excise Taxes	-	1,189,817	-	1,189,817
Meals Tax	-	58,000	-	58,000
Tax Liens	-	-	-	-
Payments in Lieu of Taxes	-	33,000	-	33,000
Charges for Services	-	-	-	-
Intergovernmental	-	1,467,403	-	1,467,403
Penalties and Interest on Taxes	-	71,000	-	71,000
Licenses and Permits	-	399,600	-	399,600
Fines and Forfeitures	-	5,000	-	5,000
Departmental and Other	-	220,300	-	220,300
Investment Income	-	177,000	-	177,000
Total Revenues	-	37,279,765	-	37,279,765
EXPENDITURES				
Current:				
General Government	48,949	2,472,159	-	2,521,108
Public Safety	7,862	4,778,672	-	4,778,672
Education	-	23,404,773	-	23,404,773
Public Works	491,332	2,992,441	-	3,483,773
Health and Human Services	732	385,592	-	386,324
Culture and Recreation	223,193	1,469,284	-	1,692,477
Hamilton Development Corporation	-	58,000	-	58,000
Pension Benefits	-	1,232,873	-	1,232,873
Employee Benefits	4,492	1,242,223	-	1,242,223
Property and Liability Insurance	-	312,065	-	312,065
State and County Charges	-	251,249	-	251,249
Debt Service:				
Principal	-	495,000	-	495,000
Interest	-	242,937	-	242,937
Total Expenditures	776,560	39,337,268	-	40,101,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(776,560)	(2,057,503)	-	(2,821,709)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,104,744	-	1,104,744
Transfers Out	-	(57,541)	(2,000,000)	(2,057,541)
Total Other Financing Sources (Uses)	-	1,047,203	(2,000,000)	(952,797)
NET CHANGE IN FUND BALANCE	(776,560)	(1,010,300)	(2,000,000)	(3,774,506)
Fund Balance - Beginning of Year	8,843,545	8,843,545	8,843,545	8,843,545
FUND BALANCE - END OF YEAR	\$ 8,066,985	\$ 7,833,245	\$ 6,843,545	\$ 5,069,039

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Pages 69-72.



General Fund – Year Ended June 30, 2024 (cont.)

Actual	Current Year Encumbrances and Continuing Appropriations	Actual and Encumbrances and Continuing Appropriations	Variance Positive/ (Negative)
\$ 33,527,146	\$ -	\$ 33,527,146	\$ (131,499)
1,346,955	-	1,346,955	157,138
78,702	-	78,702	20,702
43,137	-	43,137	43,137
71,972	-	71,972	38,972
94,709	-	94,709	94,709
1,766,966	-	1,766,966	299,563
93,762	-	93,762	22,762
481,108	-	481,108	81,508
4,870	-	4,870	(130)
237,124	-	237,124	16,824
632,955	-	632,955	455,955
<u>38,379,406</u>	<u>-</u>	<u>38,379,406</u>	<u>1,099,641</u>
2,278,369	58,000	2,336,369	184,739
3,841,120	764,225	4,605,345	173,327
23,404,773	-	23,404,773	-
3,132,652	264,546	3,397,198	86,575
355,699	-	355,699	30,625
1,252,367	434,399	1,686,766	5,711
58,000	-	58,000	-
1,212,195	-	1,212,195	20,678
1,160,927	1,425	1,162,352	79,871
285,990	-	285,990	26,075
251,182	-	251,182	67
495,000	-	495,000	-
83,318	-	83,318	159,619
<u>37,811,592</u>	<u>1,522,595</u>	<u>39,334,187</u>	<u>767,287</u>
567,814	(1,522,595)	(954,781)	1,866,928
1,104,744	-	1,104,744	-
<u>(2,057,541)</u>	<u>-</u>	<u>(2,057,541)</u>	<u>-</u>
<u>(952,797)</u>	<u>-</u>	<u>(952,797)</u>	<u>-</u>
(384,983)	(1,522,595)	(1,907,578)	1,866,928
8,843,545	-	8,843,545	-
<u>\$ 8,458,562</u>	<u>\$ (1,522,595)</u>	<u>\$ 6,935,967</u>	<u>\$ 1,866,928</u>



Community Preservation Fund – Year Ended June 30, 2024

	Prior Year Encumbrances and Continuing Appropriations	Original Budget	Supplemental Appropriations and Transfers	Final Budget
REVENUES				
Community Preservation Surcharges	\$ -	\$ 586,313	\$ -	\$ 586,313
Intergovernmental	-	117,263	-	117,263
Investment Income	-	-	-	-
Total Revenues	-	703,576	-	703,576
EXPENDITURES				
Current:				
Administrative	-	29,316	-	29,316
Projects, Acquisitions, and Other	152,904	800,000	-	952,904
Debt Service:				
Principal	-	85,000	-	85,000
Interest	-	20,500	-	20,500
Total Expenditures	152,904	934,816	-	1,087,720
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(152,904)	(231,240)	-	(384,144)
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(500,000)	(500,000)
Total Other Financing Sources (Uses)	-	-	(500,000)	(500,000)
NET CHANGE IN FUND BALANCE				
	(152,904)	(231,240)	(500,000)	(884,144)
Fund Balance - Beginning of Year	2,012,376	2,012,376	2,012,376	2,012,376
FUND BALANCE - END OF YEAR	\$ 1,859,472	\$ 1,781,136	\$ 1,512,376	\$ 1,128,232



Community Preservation Fund – Year Ended June 30, 2024 (cont.)

Actual	Current Year Encumbrances and Continuing Appropriations	Actual and Encumbrances and Continuing Appropriations	Variance Positive/ (Negative)
\$ 579,965	\$ -	\$ 579,965	\$ (6,348)
117,032	-	117,032	(231)
94,624	-	94,624	94,624
<u>791,621</u>	-	<u>791,621</u>	88,045
7,623	-	7,623	21,693
3,510	800,000	803,510	149,394
85,000	-	85,000	-
20,500	-	20,500	-
<u>116,633</u>	<u>800,000</u>	<u>916,633</u>	<u>171,087</u>
674,988	(800,000)	(125,012)	259,132
<u>(500,000)</u>	-	<u>(500,000)</u>	-
<u>(500,000)</u>	-	<u>(500,000)</u>	-
174,988	(800,000)	(625,012)	259,132
<u>2,012,376</u>	-	<u>2,012,376</u>	-
<u>\$ 2,187,364</u>	<u>\$ (800,000)</u>	<u>\$ 1,387,364</u>	<u>\$ 259,132</u>



DEPARTMENTAL





GENERAL GOVERNMENT



Town Manager

Contact	Phone & Email	Location
Joseph J. Domelowicz, Jr. Town Manager	978-626-5202 jdomelowicz@hamiltonma.gov	Town Hall 650 Asbury St. (Temporarily)

Mission Statement & Departmental Activities

Under the direction of the Select Board, the Town Manager serves as the Chief Administrative Officer and is responsible for ongoing project management and implementation of Select Board policy decisions. The Town Manager fosters and promotes effective working relationships within all Town boards, departments, commissions, and committees and is accountable for all Town functions under the jurisdiction of the Select Board. The Town Manager also provides administrative direction and control over department heads and staff as authorized by the Select Board. The Assistant to the Town Manager is also the Coordinator for the Community Preservation Committee, the Affordable Housing Trust, and the Historic District Commission.

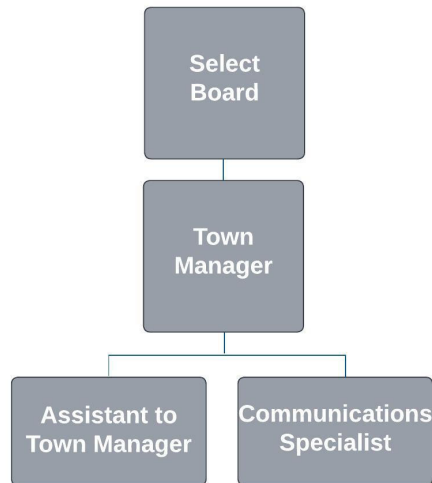
Brief Description of the Department

The Town Manager's Department includes two fulltime staff, the Town Manager, and the Administrative Assistant to the Town Manager, who also provides support to the Select Board, Community Preservation Committee, Hamilton Historic District Commission, Affordable Housing Trust, and Hamilton Foundation. Additionally, the Town Manager oversees a part-time (10 hours per week) communications specialist, who assists with management of Town social media accounts, postings to the Town Web site and other public communications efforts as directed by the Town Manager.





Organizational Chart



Year in Review

Over the past year we have continued to provide the regular services and programs our residents have come to expect, even as we faced changes on boards and committees, and among our staff. The Town is also constantly reacting to outside influences, proposals, regulations, and the financial reality of the world around us.

Further information may be found on the Town website @ <https://www.hamiltonma.gov/government/town-manager/>

I'd like to recognize the hard work of our department heads through the end of FY2024:

Russ Stevens, Chief of Police

Tim Olson, Public Works Director

Michelle Lee Maloney, Human Resources Director

Richard Maloney, Building Commissioner

Carin Kale, Town Clerk

Raymond Brunet, Fire Chief

Wendy Markiewicz, Finance Director

Patrick Reffett, Planning Director

Sean Timmons, Recreation Director

Theresa Woodbury, Health and Human Services and Council on Aging Director

Thanks also goes to our board and committee chairs for FY2024:

David Smith, Affordable Housing Trust

Jay Butler, Community Preservation Committee

Rosemary Kennedy, Council on Aging

Rick Mitchell, Hamilton Development Corporation

David Smith, Board of Health

Marnie Crouch, Planning Board

Bruce Gingrich, Zoning Board of Appeals

Steve Ozahowski, Board of Assessors

Lee McCoy, Conservation Commission

John McGrath, Finance and Advisory Committee

Scott Clements, Historic District Commission

Jamie Knudsen, Human Rights Commission

Shawn Farrell, Select Board

Dana Allara, Hamilton-Wenham School Committee



FY2024 Accomplishments

- Secured funding for a Town Hall Renovation project without a Proposition 2½ debt-exclusion
- Oversaw the temporary relocation of Town Hall offices to other buildings
- Completed the adoption of the GFOA-style budget document for the FY2025 Budget cycle, and had the document ready for the Annual Town Meeting budget discussion
- Completed negotiations on all five union contracts for new three-year terms running from July 1, 2024 through June 30, 2027. The unions negotiated COLA increases totaling 10% over the three years, with 3.5% in each of the first two years and a 3% COLA in the FY2027
- Proposed a balanced FY2025 Budget to Town Meeting, which delivered level services across all Town and School departments without a need for a Proposition 2½ override

FY2025 Accomplishments

- Began the long-awaited renovation and modernization of Town Hall. When completed the Town Hall will be ADA compliant, with elevator access to all floors, modern accessible bathroom facilities, will include fire suppression, and building envelope improvements. Separately, but at the same time, the Town Hall is also receiving energy efficiency improvements utilizing Massachusetts Green Communities and other grant and financing programs to create the first zero-carbon historic Town Hall in the state. Both projects will be completed without the need for a debt-exclusion or Proposition 2½ override
- The Town continues to participate in the North Shore Water Resiliency Task Force with the goal of improving water supply resiliency for the communities in the Lower Ipswich River Basin, while improving the health of the Ipswich River and its watershed
- Building on the success of the Town's first GFOA - style budget document in FY2024, Town staff and boards and committees are focused in FY2025 on marrying the new annual budget document to the Town's Annual Report. This document, which you are reading now, will provide one central place for residents each year to learn about the successes and challenges of the previous year and the current year, as well as the proposed spending program for the coming year. We hope this will offer the community an opportunity to see the progress the Town is making from year to year on behalf of our residents





FY2025 Goal Updates

- Improving communication with the public – Beginning in the fall of 2025, our new Assistant to the Town Manager, Cyndi Farrell, has been tasked with leading our efforts to improve communications among Town departments, boards, and committees and more importantly to residents. Working with the Town’s parttime social media coordinator, the Town is developing processes for sharing information about ongoing programming and services, important announcements and changes by building on our existing website and Town Manager reports to add more active social media messaging, website spotlights and highlights and analytic tracking of which communications are successful so we can be sure that our efforts are reaching our residents. We encourage all residents who are interested in keeping track of Town projects, programs and news to sign up for announcements and follow us on or social media pages
- Improving community-wide cellular and wi-fi service – The Select Board has established a goal for the Town Manager to identify ways to improve cellular communications and wi-fi access across the Town and in particular in current soft spots, including the downtown district and neighborhoods along Route 22 (Essex Street). To that end, the Town Manager and Bill Wilson of the Select Board have scheduled a meeting with a representative of a nationally recognized leader in the construction and development of cell tower sites. At the same time, a nationwide wireless provider has applied to the Planning Board for a review or a proposal to replace an existing utility pole near the downtown area with a new slightly taller pole that will include 5G capability atop the pole
- Improving water resiliency and quality – The Town Manager and Public Works Director remain involved with the North Shore Water Resiliency Task Force (NSWRTF) to identify a regional solution to the challenges facing Ipswich River Lower Basin communities. As one of the most endangered watersheds in the Commonwealth, identifying viable water source alternatives to the Ipswich River watershed remains a high priority for the Town. The goal of the NSWRTF is to provide a sustainable water supply to the communities of the Ipswich River’s lower basin, while improving the health of the river the wider watershed. The Task Force expects to review a slate of options for viability in the 2025 calendar year, with the goal of recommending a plan of action and submitting a funding request to the state to ensure a healthy water supply for Hamilton and our neighbors into the distant future





FY2026 Goals

GOAL #1	Improve Communication with Residents
Objective	To engage and inform our residents about Town services, programs, and efforts to improve the community
Measurement	We will see greater activity and traffic on our Town website and Town social media sites
Timing	Through the end of the calendar year 2025

GOAL #2	Improve Cellphone and Wi-Fi Connectivity across Town
Objective	To create a resilient and reliable wireless service for all residents regardless of their cellular providers and improve public safety across Town
Measurement	We will add or identify opportunities to add new wireless technology infrastructure where it is needed across Town through partnerships with wireless providers
Timing	Through the end of FY2026

GOAL #3	Improve Water Supply to Ensure the Health of the Community
Objective	To continue working with our state and regional partners to identify a regional solution to the water supply problems in the Ipswich River water basin leading to a more resilient water source for human uses and a healthier river and watershed
Measurement	Through the NSWRTF we will recommend an action plan for providing a sustainable water supply to Hamilton and our neighbors
Timing	Fall 2025 Calendar year

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Select Board meetings	24	24	6	24
Department Head Meetings	10	9	3	12
Town Meetings	2	2	1	2
Dog Hearings	1	1	0	0



Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Town Manager Salaries	213,916	220,415	266,389	253,275	(13,114)	-4.92%
Town Manager Expenses	189,911	124,030	132,854	126,665	(6,189)	-4.66%
Select Board Salaries	29,615	30,377	35,931	36,449	518	1.44%
Select Board Expenses	73	5,780	4,800	4,800	-	0.00%
Finance Committee Expenses	184	190	435	447	12	2.76%
Finance Committee Reserve	-	-	100,000	100,000	-	0.00%
Legal Retainer	84,594	84,000	84,000	84,000	-	0.00%
Legal Expenses	91,700	73,195	62,000	62,000	-	0.00%
Chebacco Woods Expenses	225	31	2,500	2,400	(100)	-4.00%
Total	610,218	538,018	688,909	670,036	(18,873)	-2.74%





Human Resources

Contact	Phone & Email	Location
Michellelee Maloney Director of Human Resources	978-468-5570 mmaloney@hamiltonma.gov	Senior Center 299 Bay Road 2nd floor

Mission Statement & Departmental Activities

The Human Resources Department is a shared resource between the town of Hamilton and the town of Manchester-by-the-Sea. The mission of the Human Resources Department is to attract, develop, and sustain a high-performing workforce, as well as maintain a positive and fulfilling environment for all municipal employees. By working closely with the Town Manager/Administrators and other senior Town officials in each town, we achieve these goals by providing advice and assistance in a collaborative and consultative manner to ensure open positions are occupied and that employees are provided the support needed to succeed.



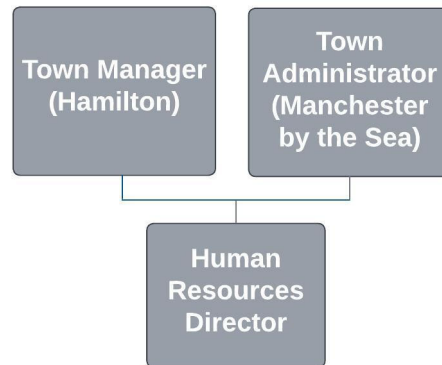
Brief Description of the Department

The Human Resources primary functions are:

- Refinement of job descriptions
- Posting of open positions
- Recruitment
- Review and refining of personnel policies for BOS consideration
- Establishing a streamlined onboarding process
- Establishing a systematic process for departing employees
- Ensuring Town policies and procedures remain consistent with state and federal laws
- Management of all personnel files
- Employee engagement and satisfaction
- Employee suggestions, complaints, or concerns
- Initiating personnel investigations
- Staff dispute resolution processes - When you need an objective third-party to work through a work-related issue
- Ensuring proper application for the Town’s personnel bylaws and policies
- Updating the personnel handbook
- Serves as the primary contact for work-site injuries or accidents
- Legal compliance
- Maintain interoffice relationships



Organizational Chart



Year in Review

The Human Resources department has had a busy and successful year, making progress in several important areas. We focused on improving processes, recruiting for key positions, and organizing personnel files to better support our employees and meet organizational needs.

Some of our highlights include refining job descriptions, filling multiple open positions, and recruiting a new department head. These accomplishments were made possible thanks to the hard work of our team and the support of other departments.

We want to thank all employees and volunteers for their contributions and dedication. Your efforts have helped create a positive and productive workplace, and we couldn't have achieved these results without you.

As we look to the next year, we're excited to continue building on this progress. Our goals include improving hiring processes, streamlining onboarding, and expanding training opportunities for employees. We look forward to another year of growth and success together.

Thank you for your support and teamwork!

Further information may be found on the Town website @
<https://www.hamiltonma.gov/government/human-resources/>

FY2024 Accomplishments

- Refined job descriptions – 2 reclassifications completed
- Successfully posted and managed 12 recruitment campaigns for open positions
- Posted and recruited for 2 regional positions



- Filled 10 positions through targeted recruitment efforts
- Implemented a uniform application process
- Organized personnel files into three distinct categories: Medical Documents, Compensation/Benefits, and General
- Updated all files to ensure compliance with retention regulations

FY2025 Goal Updates

- Continuing to organize personnel files into one of three folders: Medical Documents, Compensation/Benefits, or Medical.
- Ongoing updates to files per retention regulations to adhere to the Massachusetts Retention Schedule, with unnecessary documents being shredded as needed.
- In the process of revising personnel files to ensure they include contact information forms and consent for sharing emergency contact details.

FY2026 Goals

GOAL #1	Enhance Recruitment Strategies
Objective	Develop and implement innovative recruitment practices to attract top talent
Measurement	Reduction in time-to-fill for open positions and increased applicant quality
Timing	By Q3 FY2026

GOAL #2	Optimize Employee Onboarding
Objective	Streamline the onboarding process to improve new hire satisfaction and engagement
Measurement	Feedback from new hire surveys and reduction in onboarding cycle time
Timing	By Q2 FY2026

GOAL #3	Advance Training and Development Programs
Objective	Expand opportunities for employee skill development and career growth
Measurement	Training participation rates
Timing	By Q4 FY2026



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Positions Recruited	13	10	5	TBD
Personnel File Updates	N/A	60%	80%	100%
Training Participation Rate	N/A	N/A	N/A	33%

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Human Resources Salaries	96,699	100,610	107,776	123,031	15,255	14.15%
Human Resources Expenses	488	1,305	6,808	1,808	(5,000)	-73.44%
Total	97,187	101,915	114,584	124,839	10,255	8.95%



Finance

Contact	Phone & Email	Location
Wendy Markiewicz Finance Director	978-626-5215 wmarkiewicz@hamiltonma.gov	Town Hall 650 Asbury St. (Temporarily)

Mission Statement & Departmental Activities

The mission of the Finance Department is to provide financial services in an efficient, effective manner as well as act as a conduit between the financial offices of the Town to set forth operational principles and best practices to minimize the cost of government while still maximizing constituent services and the public policy goals of the Town Manager and various Boards and Committees of the town of Hamilton.

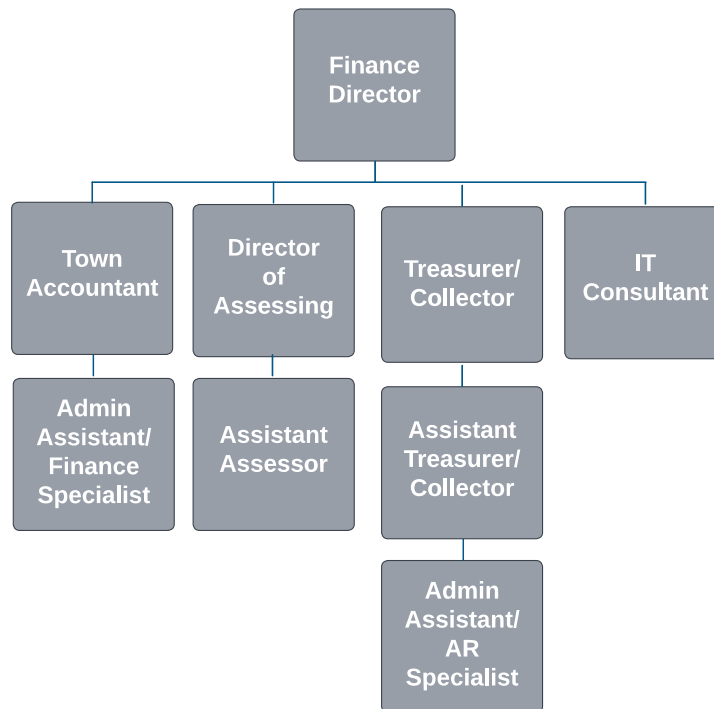
Brief Description of the Department

The Finance Department is led by the Town's Finance Director and oversees all of the financial divisions of the Town, including General Finance, Accounting, Treasurer/Collector, Assessor, and IT. The Finance Department prepares and implements the annual operating and capital budgets. It also provides daily support of the budget throughout the year such as approving transfers, preparing financial reports, reviewing monthly trends, and preparing analysis.





Organizational Chart



Year in Review

I would like to thank the Town Manager, the Select Board, and the Finance & Advisory Committee for their guidance and support in helping Finance promote fiscal responsibility and financial management by supporting the adoption of new policies, setting budget goals and objectives and remaining in compliance with all financial policies.

Each year brings its own set of challenges. It is the support and collaboration behind those challenges that determines the Town's success. I would like to personally thank the Town Manager, the department heads, and the entire Finance team for their collaboration and conscientious efforts in managing their budgets, overcoming the demands of the budget process, the yearly audit, the year-end procedures, and their overall support of the Finance Department.

Further information may be found on the Town website @
<https://www.hamiltonma.gov/government/finance-department/>



FY2024 Accomplishments

- Maintained level services and avoid an override
- Reinstated Finance Team
- Prepared the initial GFOA budget
- Maintained Standard and Poor’s AAA credit rating
- Adopted a Debt Management Policy



FY2025 Goal Updates

- Maintain level services and avoid an override
- Maintain a partnership with all relevant stakeholders, minimize expenditure increases and ensure long-term financial viability
- Manage and maintain Standard and Poor’s credit rating
- Meet financial obligations timely and maintain secure and adequate stabilization funds for potential impacts of foreseeable future events
- Maintain required financial policy funding of all reserve account. Secure budget appropriations within the limits of available funds
- Adopt Grant Management and Comprehensive Public Records and Technology Policy

FY2026 Goals

GOAL #1	Maintain Level Service
Objective	Maintain level services and avoid an override
Measurement	Maintain a partnership with all relevant stakeholders, minimize expenditure increases and ensure long-term financial viability
Timing	Ongoing

GOAL #2	Credit Rating
Objective	Manage and maintain Standard and Poor’s credit rating
Measurement	Meet financial obligations timely and maintain secure and adequate stabilization funds for potential impacts of foreseeable future events.
Timing	Ongoing

GOAL #3	Financial Policies
Objective	Maintain required financial policy funding of all reserve accounts
Measurement	Secure budget appropriations within the limits of available funds.
Timing	Ongoing



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Payroll Checks	3182	3231	1755	3200
Vendor Checks	3217	3315	1454	3300
Credit Rating	AAA	AAA	AAA	AAA

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Finance Salaries	221,811	261,204	310,747	310,747	-	0.00%
Finance Expenses	216,468	211,707	285,143	273,609	(11,534)	-4.04%
Finance Capital	530	2,297	12,000	20,000	8,000	66.67%
<i>Total</i>	438,809	475,208	607,890	604,356	(3,534)	-0.58%



Assessors

Contact	Phone & Email	Location
Jane Dooley Director of Assessing	978-468-5574 jdooley@hamiltonma.gov	Town Hall 650 Asbury St. (Temporarily)

Mission Statement & Departmental Activities

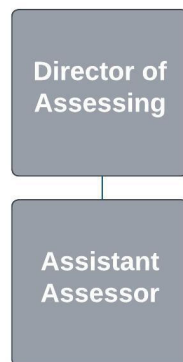
To value real and personal property in accordance with the laws of the Commonwealth of Massachusetts; to administer motor vehicle excise, exemption, and abatement programs; and to assist the public, as well as other Town departments, in a quick, courteous, and fiscally responsible manner.

Brief Description of the Department

The Assessors Department maintains property database for accurate parcel ownership based upon recorded property transactions at the Registry of Deeds, keeps individual property record cards current and accurate for assessed valuation, and maintains all map data pertinent to accurate parcel identification. Also responsible for motor vehicle and boat excise.



Organizational Chart





Year in Review

In FY2025, the Board of Assessors completed their interim values, adjusting properties in the town of Hamilton as required by the Department of Revenue. The total value for the Town was \$2,292,726,725, an increase of 2.15%. The median single family valuation was \$731,400, a 1.6% increase from last fiscal year. There was also a 3.6% increase in the tax rate that went from \$15.11 to \$15.65.

The Assessors office conducted 130 property inspections during the fiscal year related to building permits, new sales, and real estate abatements. Also addressed were transfers of property in chapter land status. The Assessors office guided previous and new owners as to how to place or release liens on their properties and collected rollback taxes for \$34,996.06.

In addition, the Assessor's office processed 88 excise tax abatements, 132 real estate and personal property abatements related to Chapter 91, Elderly, Veterans, and Community Preservation Act exemptions.

FY2025 was a transition year for the Assessor's office. Director of Assessing Todd Laramie left in the second quarter for a similar position in Marblehead. An ongoing challenge for the Assessor's office is assuring the property owners that their properties are being equitably assessed in the current real estate market.

A gratitude of thanks to the Board of Assessors for providing unwavering support throughout the year enabling the Assessor's office to operate smoothly.

Further information may be found on the Town website @ <https://www.hamiltonma.gov/government/assessors/>

FY2024 Accomplishments

- Completed five-year revaluation of property assessments per DOR guidelines
- Created neighborhood maps, which are now available on GIS
- Assessor's Property Record Cards are now available online for residents to view





FY2025 Goal Updates

- Tax Relief Resident Education - Educating residents of available tax relief options by hosting scheduled lunch and learn talk with COA to discuss State and local Exemptions and Tax Work Off available
- Patriot Technology training for myself and Assistant Assessor more familiar with Patriot software and the reports we can run to better analyze our data
- Professional development by continuing enrollment in the classes that give us the education and tools to better perform our jobs and attending the seminars that are available to us to stay on top of changes in the laws

FY2026 Goals

GOAL #1	Staffing
Objective	Hire a new Director of Assessing
Measurement	Job posted and accepting resumes to prepare for interviews
Timing	Beginning of FY2026

GOAL #2	Senior Tax Exemptions
Objective	Revisit asset limits for senior tax exemptions
Measurement	Review and gather documentation for assessment
Timing	Throughout FY2026

GOAL #3	HERO Act Veteran Benefits Increase
Objective	Submit ATM Warrant Article for HERO Act Veteran Benefits Increase
Measurement	Evaluate DOR requirements and work with BOA for input and approval
Timing	Annual Town Meeting April 5, 2025 for FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Abatements	24	32	25	25
Exemptions	121	100	100	100
Home Visits	313	337	23	75
Board of Assessor Meetings	14	12	10	15



Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Assessor Salaries	150,910	180,259	189,438	197,133	7,695	4.06%
Assessor Expenses	25,463	31,922	30,645	33,966	3,321	10.84%
Total	176,373	212,181	220,083	231,099	11,016	5.01%





Treasurer/Collector

Contact	Phone & Email	Location
Peggy Mcloughlin Treasurer/Collector	978-626-5217 pmcloughlin@hamiltonma.gov	Town Hall 650 Asbury St. (Temporarily)

Mission Statement & Departmental Activities

The mission of the Treasurer/Collector's Department is to provide the taxpayers, Town employees and retirees with professional and courteous service, treat all taxpayers equally and ensure the fiscal stability of the Town by collecting and managing the funds required for continued operations of the town government.

Brief Description of the Department

The function of the Treasurer/Collector's office is to receive and invest all money belonging to the Town. The Treasurer/Collector's office pays all the bills for Town departments, and collection of taxes and other accounts receivable. In addition, the Office generates an annual accounting of all receipts and disbursements alongside their official acts.

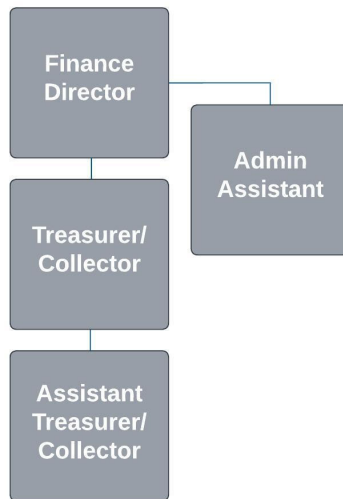


Responsibilities include:

- Processing payroll for Town employees and providing benefits assistance to new/active employees and retirees
- Billing, collecting, and investing all Town funds, including real estate personal property taxes, excise tax, water bills, federal, state, and county reimbursements, and state and federal grants
- Taking a necessary step allowable by law to collect taxes due, including past due accounts
- Managing the Town's debt program as well as all investments and trust funds
- Processing all of the Town's warrants for payments to vendors and employees
- Collecting a myriad of miscellaneous department receipts



Organizational Chart



Year in Review

The Assistant Treasurer/Collector has done a great job with running payroll and benefits for retirees and employees. She provides great customer service to everyone and is happy to help our employees.

The office has implemented Web-time exception through our lock box service. So we can process all online bank checks mailed to lockbox with no payment remittance online through web-exceptions saving time and money. Now instead of handling returned checks, on a daily basis we provide account information so checks are deposited that day through the lock box service.

The office staff did their best being short staffed for a long period of this year but with our new hire the department is looking great for the upcoming year.

Further information may be found on the Town website @
<https://www.hamiltonma.gov/government/treasurer-tax-collector/>

FY2024 Accomplishments

- Assistant Collector certification process has completed 2nd year
- Admin training as back-up for payroll is a work in progress
- Invoice Cloud has not worked for us. We have worked with Unipay to offer more options for our taxpayers. Bill present has been added so taxpayer can view current bill. Hoping to have daily interest working so bills will be available to pay online at any time
- Daily interest is now working with our Unipay system. We are leaving tax bill online even after due date for taxpayers convenience



FY2025 Goal Updates

- Develop User Guides for all daily, quarterly, and yearly task for each position in our office is ongoing and our new employee is updating the User Guides
- Provide online access for employees' paystubs and W2 information and we would like to implement during FY2025
- Researching cost of upgrading our system for use by all employees
- Health Care Employee Cross Training – Now that the benefits transition to the Treasurer/Collector's Office is done we need to train back up for this position, to ensure we can assist our employees and retirees
- With Admin Assistant position finally filled, we have begun to cross train and are moving forward to accomplish our tasks

FY2026 Goals

GOAL #1	Payroll & Benefits Cross Training
Objective	Payroll and Benefits Cross Training
Measurement	All staff members able to step in and cover due to absence or vacancy so we can provide great service to our employees and retirees
Timing	Ongoing

GOAL #2	Tax Title
Objective	Tax Title
Measurement	Implementing the new Tax Title laws passed by the State Nov. 1, 2024. We have to update our software to enforce new interest rates for new Titles as well as separate our current properties in Tax Title using the old interest rate. Working toward understand all the new laws and managing Tax Title annually
Timing	Completion by Nov 1, 2025

GOAL #3	Staff Transition
Objective	Transitioning Staff for Treasurer/Collector's Retirement
Measurement	Will provide as much knowledge and training as possibly to keep office running smoothly after my retirement
Timing	December 31, 2026



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Real Estate Bills	11,302	11,297	5,650	11,300
Personal Property Bills	358	393	212	375
Motor Vehicle Bills	7,708	7,332	683	7,750
Boat Bill	94	102	0	102

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Treasurer / Collector Salaries	203,209	202,873	239,282	248,544	9,262	3.87%
Treasurer / Collector Salaries	45,685	35,929	55,150	55,400	250	0.45%
Total	248,894	238,802	294,432	303,944	9,512	3.23%





Town Clerk

Contact	Phone & Email	Location
Carin Kale Town Clerk	978-469-5570 ext. 3 ckale@hamiltonma.gov	Town Hall 650 Asbury Street (Temporarily)

Mission Statement & Departmental Activities

The mission of the Town Clerk's Office is to register, record, issue, and preserve Town records; provide records management, licensing, and permitting services and processes; review various official documents to ensure that the Town is compliant with various laws and requirements prior to filing documents with external entities; and coordinate and administer elections. The Town Clerk's Office is accountable to ten (10) state agency departments: Secretary of State Elections, Secretary of State Records, Attorney General Municipal, Attorney General Open Meeting Law, MA Ethics Commission, Office of Campaign and Political Finance, Department of Public Health Vitals, Department of Revenue Division of Local Services, the Office of the Jury Commissioner, and the Department of Fire Services.

Brief Description of the Department

State and Local Elections: The Town Clerk's Office coordinates all state and local election related activities as required by state law. We register voters, identify local elected positions that are up for reelection, inform incumbents, issue, and certify nomination papers, create the local ballot, and coordinate campaign finance filings. We establish, communicate, and implement vote by mail procedures and arrange for in-person early voting. We schedule and train poll workers, coordinate with the vendors that program the check-in poll pads and voting machines and prepare the polling location. After the election, we



post the unofficial results, review write in votes prior to issuing the official results, certify the votes, electronically submit the voter list to the Secretary of State's voter registration system and mark all materials with the records retention destruction schedule. Related to elections, the Town Clerk's Office sends every address in Town the annual census form to document each person living at the address and analyzes and inputs the returned information into the voter/census state system.



Vital Records: The Town Clerk’s Office registers, records, and preserves vital records on behalf of the Department of Public Health. This includes birth certificates, death certificates, burial permits, marriage intentions, and marriage certificates. We research, locate, and provide certified copies of documents for the general public; and we amend documents as requested.

Records Management/Keeper of the Records: The Town Clerk’s Office creates the minutes of Town Meetings, certifies each vote, prepares, and submits all legal filing documents with the Attorney General’s Office, the Department of Revenue (DOR), and the State Legislature when Town Meeting votes to 1) change a bylaw, 2) request or amend a special act of the Legislature, or 3) borrow money. The Clerk is the administrator of the DOR Division of Local Services on-line portal responsible for adding and editing all member information and adding all financial votes to the records that are used to determine the local tax rate.

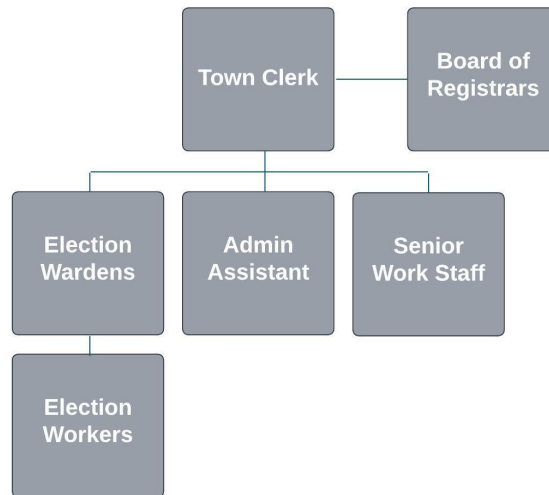
The Clerk’s Office certifies, records, and files various official Town records from Town departments, boards and committees, state agencies, residents, and members of the general public. We record cemetery deeds and Planning and Zoning Board hearing decisions. We post meeting agendas for all Town boards and committees. We administer and record the oath of office to all members of elected and appointed boards and committees and certain Town employees and distribute, record and file receipt of Open Meeting Law and Conflict of Interest Law compliance materials.

Licensing and Permitting: The Clerk’s Office provides dog and kennel licenses, business certificates (DBA’s), fuel storage licenses, licenses, and raffle/bazaar permits.

Town Hall Operations: The Clerk’s Office processes regular and certified outgoing mail and picks up, sorts, and delivers incoming mail for Town departments and serves as the Town Hall telephone point of contact for callers that are not sure of which extension to select.



Organizational Chart



Year in Review

On January 1, 2024, there were 5733 registered voters, 1178 Democrats, 64 Republicans, 3835 Unenrolled, and 46 other. In FY2024, Hamilton had two Town Meetings and two elections including the 2024 Presidential Primary. A total of 3384 voters voted. For the Presidential Primary, 60% of voters voted on Election Day and 40% voted early in person or by mail. There was a recount of the Republican State Committee Man race after the Presidential Primary and the vote total was identical to election night that is a reflection of the focus and attention to detail of the excellent team of election workers in Hamilton.

Further information - including local, state, and federal elections and town meeting minutes and warrants - may be found on the Town website @ <https://www.hamiltonma.gov/government/town-clerk/>

FY2024 Accomplishments

- Located and filed in the vault, all bylaw changes voted at Town Meetings and approved by the Attorney General's Office. The temporary move to the Patton Homestead has postponed the completion of this goal because the Clerk's office does not currently have daily access to the vault. This goal will carry into FY2026
- Created a consolidated listing of all accepted streets and all private streets. The intern assigned to this project submitted a draft document
- Coordinated a well-run Presidential Primary (March 2024) and Local Election (April 2024) as well as an unanticipated recount of the race for Republican State Committee Man after the Presidential Primary

FY2025 Goal Updates



- Coordinated a well-run State Primary (Sept 2024) and State Election (Nov 2024) – All early ballots mailed, received and cast were tracked closely and accounted for. The calendar of dates and deadlines for the April 2025 Annual Town Meeting and Annual Town Election has been developed
- Excel spreadsheets for tracking vital records, land use decisions, and other documents are being created and/or updated
- Written procedures for planning and executing elections and Town meetings are being developed



FY2026 Goals

GOAL #1	Town Bylaw
Objective	To professionalize the updating and maintenance of the Town bylaws. The project will be ensure that local laws are always accurate, well organized and easily accessible to residents and interested parties
Measurement	Selection of codification vendor; identification of project team; project kick off; project completion
Timing	July 2025 – December 2026

GOAL #2	Record Management
Objective	To improve record management and retention by developing an index of Town wide record retention requirements and identify the storage/location of both electronic and paper documents
Measurement	Completion of an index; completion of a list of document locations
Timing	July 2025 – June 2026

GOAL #3	Town Clerk Draft Procedures
Objective	To bring all Town Clerk office draft procedures up to date and add a new “Resources and References” section
Measurement	List all procedures to be updated; complete the procedures
Timing	July 2025 – June 2026

Trends/Metrics



Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Voters checked in (Town meetings and local & state elections)	7379	3384	6114	3500
Marriage Intentions & Licenses	44	34	11	35
Births Recorded	67	71	46	80
Deaths Recorded	52	46	18	45
Burial Permits	20	20	8	20
Vital record certified copies	629	459	138	400
Dog Licenses	1098	1041	51	1050
Business Certificates	56	34	15	30
Raffle Permits	4	8	2	8
Agendas posted	455	367	153	350
Oaths administered	68	45	22	45
Record Requests	32	34	23	45
Census Forms processed	2206	1995	29	2100
Revenue Receipts	\$26,161	\$22,480	\$5,740	\$23,000

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Town Clerk Salaries	144,732	153,144	161,704	170,548	8,844	5.47%
Town Clerk Expenses	18,213	17,481	16,617	32,271	15,654	94.20%
Elections Salaries	11,397	7,894	18,333	16,710	(1,623)	-8.85%
Elections Expenses	27,121	23,732	31,130	25,605	(5,525)	-17.75%
Total	201,463	202,251	227,784	245,134	17,350	7.62%



Planning & Land Use

Contact	Phone & Email	Location
Mark Connors Director of Planning & Development	978-626-5251 mconnors@hamiltonma.gov	Patton Homestead 650 Asbury Street

Mission Statement & Departmental Activities

The mission of the Planning & Land Use Department is to work with Hamilton's elected and appointed bodies to plan and manage for the orderly and sustainable development of Hamilton in a manner that is responsive to the community's long-term planning goals and objectives and in conformance with state and federal requirements.



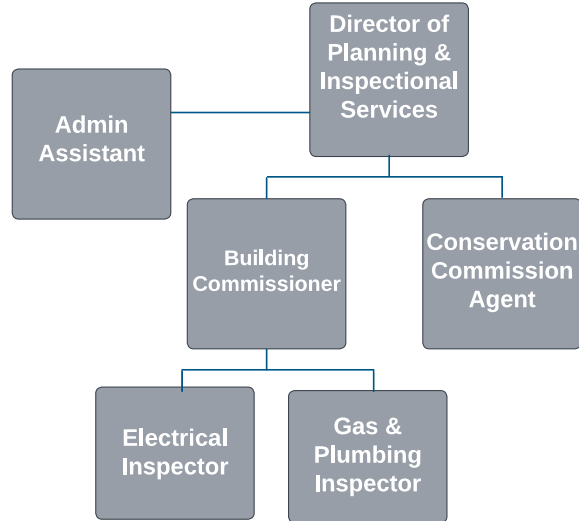
Brief Description of the Department

Activities of the Planning & Development Department include:

- Provide staff support to the Planning Board, Zoning Board of Appeals, Conservation Commission, Historic District Commission, and other bodies as needed
- Work with the Planning Board to enforce and periodically amend the Zoning Bylaw and associated land use regulations
- Oversee land use applications reviews processes, working directly with applicants, abutters, and Board members, to ensure a transparent and more predictable review process
- Work with the Planning and Select Boards to implement goals and objectives of the Master Plan and other long-term planning documents
- Provide meaningful opportunities for members of the public to participate in planning processes, including in the review of land use applications and the adoption of Zoning Bylaw amendments
- Promote appropriate affordable housing opportunities to ensure Hamilton remains an inclusive community and meets progress benchmarks in reaching its housing affordability inventory goals
- Research, promote, and pursue appropriate grant opportunities to help implement community planning goals and objectives



Organizational Chart



Year in Review

The year was a one of transition in the Planning & Development Department with the retirement of Director Patrick Reffett after more than 10 years of service to the community. The Department also provided staff support the Conservation Commission in the aftermath of the loss of several long-time Commissioners and the Conservation Agent.

The Planning Board completed major work on the Master Plan in 2024, capping a multi-year effort to update the Town's long-term planning goals and objectives. This constituted a major achievement as the Master Plan had not been updated for approximately 20 years. A major focus in FY2025 will be on implementation of the plan. Other long-term planning efforts on the horizon include the update of Hamilton's Housing Production Plan in FY2025.

A continuing challenge in FY2026 will be working with the community to plan and respond to state mandates related to land use planning, particularly in housing. As Massachusetts navigates significant housing affordability challenges, state policymakers have implemented several new local planning and zoning mandates. A major focus in FY2026 will be working with the Planning Board and others to respond to the state's new Accessory Dwelling Unit requirements and conformance with the MBTA Communities multi-family housing zoning requirements. The ability of the Commonwealth to implement and enforce municipal zoning mandates in the MBTA Communities legislation was recently upheld by the Supreme Judicial Court, although the regulations themselves will need to be re-promulgated due to process errors on the part of the state's Executive Office of Housing and Livable Communities. Additionally, passage of the Climate Law in November 2024 requires municipalities to reform permitting and siting requirements for renewable energy projects.

Further information may be found on the Town website @ <https://www.hamiltonma.gov/government/planning-land-use-department/>



Inspectional Services Recap

The Building Department enforces the provisions of the Massachusetts State Building Code, the town of Hamilton Zoning Bylaws and Bylaws, State Statutes, and the Regulations of the Massachusetts Architectural Access Board to ensure public safety.

The Building Inspector Richard P. Maloney, the Assistant Building Inspector, Pete Swindell, the Electrical Inspector Denis Curran, the Assistant Electrical Inspector David Keenan, the Plumbing & Gas Fitting Inspector Kevin Dash, and the Assistant Plumbing & Gas Inspector Dave Preen, inspect permitted work and it is their responsibility to ensure the work is compliant to the necessary codes, bylaws, statutes, and regulations. The Inspectors are employed through a joint agreement between the towns of Hamilton and Wenham. The Building Inspector is a full-time employee, the Plumbing & Gas Fitting Inspector and the Electrical Inspector are employed for under twenty hour per week. The Assistant Inspectors fill-in in the absence of an Inspector.

There were 835 total permits issued in calendar year 2024: 373 Building Permits, 17 Sheet Metal Permits, 18 Mechanical/Generator Permits, 100 Gas Fitting Permits, 131 Plumbing Permits, and 196 Electrical Permits. Town of Hamilton property owners spent \$26,436,860.00 on construction costs, and \$370,947.00 was collected for all applications. Permits were issued to construct new single family homes at 425 Bridge Street, 248 & 246 Cutler Road, and 15 Sagamore Street. Permits were issued and construction was begun for the renovations of Town Hall.

Local restaurants that serve alcohol are inspected annually by the Building Inspector and the Fire Inspector Robert Wallace. The A.P. Gardner Post, Post Restaurant, Myopia Hunt Club, 15 Walnut Tavern, and the Weathervane Tavern, were issued Certificates of Inspection. The Community Center, the three daycare facilities located in town, Pingree School, Winthrop Elementary, Cutler Elementary, and the Hamilton-Wenham Regional High School, were also inspected. If a citizen has a concern or a complaint about a Hamilton property then a Complaint Investigation Form should be submitted to the Building Department. The form may be found on the Town website.

The Building Department would like to thank Hamilton citizens and volunteers, Sandy Barton, Jeanne Maurand, and Linda McDonald, for all of their assistance.

Weights & Measures

Sealer of Weights and Measures inspections are required by M.G.L. c. 98 and c. 295 of the Acts of 1998. The Inspector of Weights and Measures enforces laws regarding pricing and delivery which protects the citizens of Hamilton and those who visit the town. All commercially used measuring and weighing devices, such as gasoline meters, home heating oil trucks, scales, and scanners, are annually tested and certified by the Inspector of Weights and Measures as mandated. If a device is approved then a security seal will be attached. If a device is not approved the business cannot use the device until it is fixed or replaced. The Inspector also conducts random inspections. The Inspector of Weights and Measures will respond to all complaints about pricing, weight, and deliveries. If you have a concern or a question, please contact the Building Department at permitting@hamiltonma.gov or 978-626-5250. The Inspector of Weights and Measures inspected, sealed, adjusted, or condemned, a total of 69 measuring units. Fees totaling \$2,385.00 were billed. **Leonard Rose, Inspector of Weights and Measures**



FY2024 Accomplishments

- Initiated the Hamilton Master Plan project with the Master Plan Steering Committee
- Assisted with the completion of a Market Analysis for the Gordon Conwell Seminary property
- Initiated development of the Brown’s Hill Overlay Zoning District with the Planning Board

FY2025 Goal Updates

- Successful relocation of the Building Department functions to 299 Bay Road to an environment that is much more accessible and user-friendly for applicants and members of the public
- Ensured a smooth transition of the Director position without a gap in service to residents, applicants or boards and commission members
- Navigated challenges in staffing and institutional knowledge with the loss of the Conservation Agent and several Commissioners
- Passed an Amended Stormwater Management Bylaw at Special Town Meeting on November 6, 2024
- Completed major work on the Hamilton Master Plan. Implementation efforts will be a major focus in FY2026



FY2026 Goals

GOAL #1	Bylaw Amendments
Objective	Work with Planning Board to adopt Bylaw amendments in response to state mandates for MBTA Communities requirements, Accessory Dwelling Units, and local permitting requirements for renewable energy projects.
Measurement	Adoption of Bylaw amendments relating to each subject area
Timing	Spring and Fall of 2025 Town Meetings

GOAL #2	Master Plan
Objective	Work with the Select and Planning Board to implement the goals and objectives of the 2024 Hamilton Master Plan
Measurement	Quantifiable progress in advancing Master Plan implementation measures
Timing	Ongoing through 2025



GOAL #3	Land Use & Zoning
Objective	Modernize land use project applications and Zoning Bylaw language to be more responsive to current conditions and technologies and streamline the review process for applicants and Board members
Measurement	Amended Zoning Bylaw and new land use project applications
Timing	Spring and Fall 2025 Town Meetings

GOAL #4	Staff Support
Objective	Work with the Town Manager’s office and others to provide appropriate staff support to a broad array of Town Boards and Commissions
Measurement	Offering support as needed
Timing	FY2026

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Planning Salaries	126,335	140,239	143,564	141,552	(2,012)	-1.40%
Planning Expenses	11,744	1,040	5,700	7,800	2,100	36.84%
Inspectional Salaries	205,697	212,317	227,711	236,071	8,360	3.67%
Inspectional Expenses	2,796	16,296	20,409	20,409	-	0.00%
Total	346,572	369,892	397,384	405,832	8,448	2.13%





Conservation Commission

Contact	Phone & Email	Location
Mark Connors Planning & Development Director, Interim Conservation Agent	978-626-5251 mconnors@hamiltonma.gov	Patton Homestead 650 Asbury Road

Mission Statement & Departmental Activities

The mission of the Conservation Commission is to carry out the Conservation Commission Act (MGL Chapter 40 section 8C) for open space protection; the administration and enforcement of the state Wetlands Protection Act (Ch. 131 §40); and the administration and enforcement of the Town's Conservation By-Law, Chapter 17. The Commission also seeks to inform residents of the value of preservation of woodlands and scenic areas, as well as trail access and management, through outreach and educational opportunities.

Brief Description of the Department

The role of the department is to meet the statutory requirements of 310 CMR 10.00 and the Hamilton Wetlands Conservation Bylaw. The Conservation Commission employs a Regional Conservation Agent whose role is to meet the statutory requirements of 310 CMR 10.00 and the Hamilton Wetlands Conservation Bylaw. Additionally, the agent assists the Conservation Commission and the general public regarding applicable matters.



Organizational Chart





Year in Review

The year was a busy one for the Conservation Commission with the review of major applications and busy enforcement activity. The Conservation Commission issued an Order of Conditions for the Hamilton-Wenham High School Athletic Fields project in addition to several other applications reviewed in 2024. The Commission also approved.

The year was one of transition for the Conservation Commission with the loss of several long-time Commissioners and the Conservation Agent. The Town is thankful for the contributions of former Conservation Chair Lee McCoy and Commissioner Kathy Simons who stepped down from the Commission in 2024 and those from former Conservation Agent Kristen Farr. The Commission looks forward to re-constituting in 2025 and working with new additions to the Commission and a new Conservation Agent. Hamilton will continue to utilize a regional model, sharing Conservation Agent responsibilities with the town of Manchester-by-the-Sea, in an effort to best leverage taxpayer funds to support the needs of this vital role.

Further information may be found on the Town website @
<https://www.hamiltonma.gov/government/conservation-commission/>

FY2024 Accomplishments

- Regionalized the Conservation Agent position with the town of Manchester-by-the-Sea and hired Regional Conservation Agent to fill position in October 2023
- Pursuit of data management system for years of Accumulated applications and data

FY2025 Goal Updates

- Issued Order of Conditions for several major applications, including the Hamilton-Wenham High School Athletic Fields project
- More accessible electronic meeting packets provided on Town website in effort to improve transparency
- Pursuit of data management system for years of accumulated applications and data

FY2026 Goals

GOAL #1	Roles & Responsibilities
Objective	Fill the Conservation Agent role with responsibilities shared between the Towns of Hamilton and Manchester-by-the-Sea and secure a stable presence in this important role
Measurement	Hiring of Conservation Agent
Timing	End of 2025



GOAL #2	Communication
Objective	Regular communication with Manchester-by-the-Sea Town Manager and Planning functions to ensure Conservation Agent responsibilities are shared appropriately between communities.
Measurement	Satisfaction of Conservation Commission and applicants
Timing	End of 2025

GOAL #3	Conservation Commission Website Navigability
Objective	Improved Conservation Commission website with more offerings and easier navigability
Measurement	Improved website functions
Timing	Fall of 2025

GOAL #4	Permitting Process
Objective	Streamline permitting process for residents applying to the town for Conservation permits
Measurement	Improved permitting process
Timing	FY2026

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Conservation Salaries	29,098	64,398	80,651	83,367	2,716	3.37%
Conservation Expenses	1,575	961	2,425	18,225	15,800	651.55%
Total	30,673	65,359	83,076	101,592	18,516	22.29%





PUBLIC SAFETY



Police

Contact	Phone & Email	Location
Russell M. Stevens Chief of Police	978-468-5555 rstevens@hamiltonma.gov	Public Safety Building 265 Bay Road

Mission Statement & Departmental Activities

The mission of the Police Department is to provide effective and efficient police services to our community. We will continuously promote a safe environment through a Police - Citizen Partnership with an emphasis on mutual trust, integrity, fairness, and professionalism.

We will strive to meet the needs of our citizens and improve the quality of life by impartially applying all laws of the Commonwealth of Massachusetts and By-Laws of the town of Hamilton. We encourage citizen input and interaction in an effort to foster sound partnerships between the Community and the Police. Through our partnerships we will uphold and defend the rights of all individuals to enjoy the free and equal exercise of their rights and privileges, as secured by the Constitutions of the United States and Commonwealth of Massachusetts.



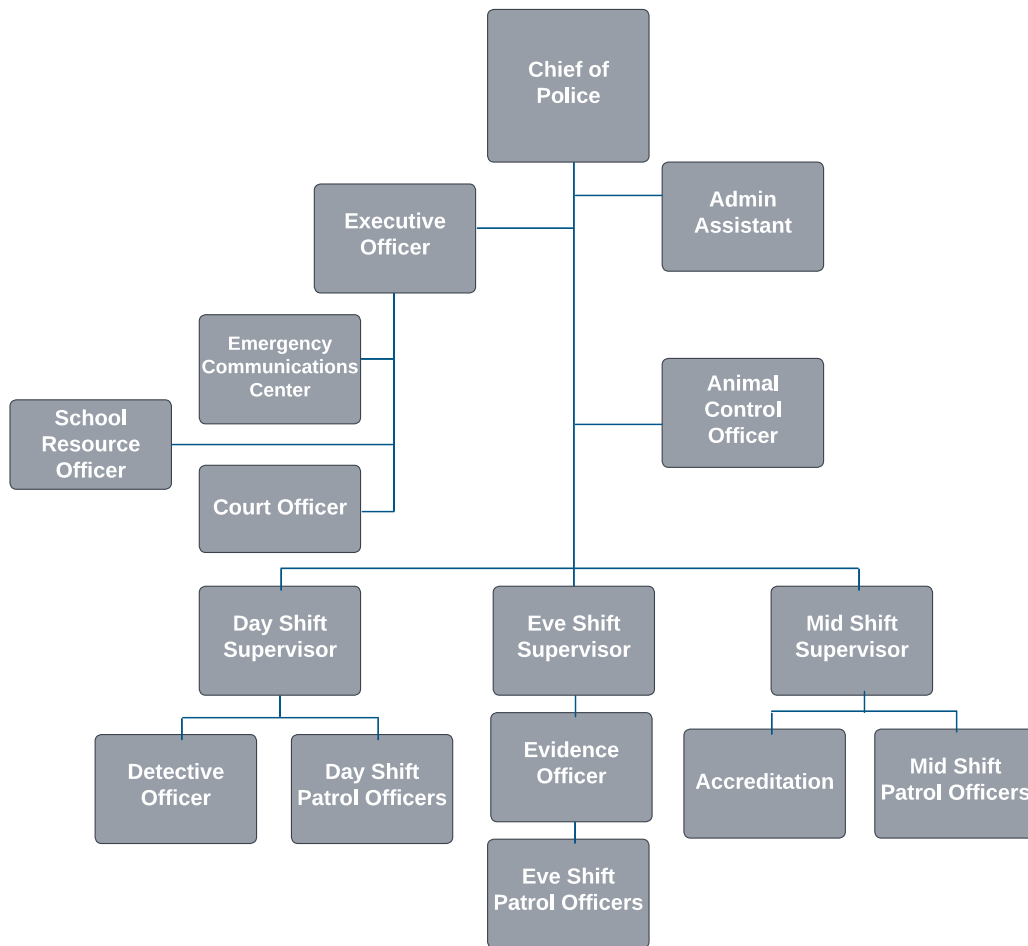
Brief Description of the Department

The Police Department is led by the Chief of Police who oversees Public Safety for the Town, including Police Services, Emergency Communications Center, and Animal Control. The Police Department along with the Emergency Communications Center is staffed 24 hours a day, 7 days a week. The Hamilton Police Department provides dedicated service to all people in Town by responding to calls for police service, enforcing state and local laws, conducting preventative patrol activities, performing criminal investigations, promoting traffic safety, and by providing education to the public on criminal and traffic offenses.





Organizational Chart



FY2024 Accomplishments

- Purchased a fully electric vehicle and eliminated a gas fueled vehicle from the Police departments fleet
- The Rape Aggression Defense class was well attended
- The Citizen Police Academy was not held due to low enrollment and has been rescheduled for September 2025

FY2025 Goal Updates

- The security camera system at the Public Safety Building has been upgraded and additional cameras have been added
- Funding for new portable radios has been approved
- The training room has been updated with new audio-visual equipment





FY2026 Goals

GOAL #1	Expand Security Camera System
Objective	Replace and upgrade seven older-model office computers
How will you measure success/achievement/completion?	New computers have been installed and functional
Timing	FY2026

GOAL #2	Officer Safety
Objective	Remodel the interior of the evidence room to create greater efficiency and additional security
How will you measure success/achievement/completion?	The purchase and installation of modern lockers and shelving
Timing	FY2026

GOAL #3	Upgrade Equipment
Objective	Replace the damaged detainee monitoring system in the lock-up facility
How will you measure success/achievement/completion?	Restored operation of the Watch Guard system
Timing	FY2026





Trends/Metrics

Description	FY2023	FY2024	FY2024 (1st Qtr.)	FY2025 (Target)
Crimes Against Person	20	22	1	20
Crimes Against Property	51	67	22	61
Crimes Against Society	39	28	13	25

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Police Salaries	1,775,477	1,831,672	2,246,842	2,175,099	(71,743)	-3.19%
Police Expenses	125,814	118,484	139,878	142,213	2,335	1.67%
Police Capital	18,980	18,980	25,086	-	(25,086)	-100.00%
Emergency Management Expenses	1,024	1,099	1,100	1,100	-	0.00%
Total	1,921,295	1,970,235	2,412,906	2,318,412	(94,494)	-3.92%

Further Hamilton Police Department information may be found @

<https://www.hamiltonma.gov/government/police-department/>





Animal Control

Contact	Phone & Email	Location
Russell Stevens Chief of Police	978-468-1212 rstevens@hamiltonma.gov	Police Station 265 Bay Road

Mission Statement & Departmental Activities

The mission of the Animal Control Department is to encourage responsible pet care and pet ownership while enforcing the laws for the protection and control of animals and the protection of the public.

Brief Description of the Department

The ACO position is overseen by the Chief of Police who oversees Public Safety for the Town, including Police Services, Emergency Communications Center, and Animal Control. The Hamilton ACO is considered a non-benefited stipend employee.

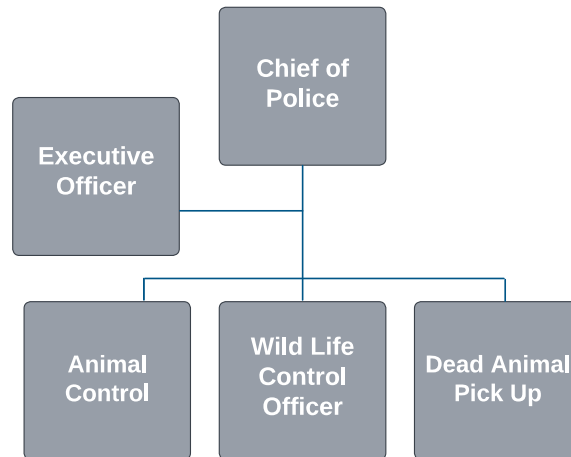
The Animal Control Officer (ACO) responds to calls from citizens regarding lost or found animals and suspected animal cruelty. Periodically, the ACO is required to capture and/or rescue animals. The ACO is also responsible for impartially enforcing state and local animal control laws as well as educating the public regarding responsible pet ownership.

The ACO is responsible for annual barn inspections throughout Town. These inspections are to ensure that all animals are being treated properly, have adequate shelter, and are provided with proper nutrition and health care.





Organizational Chart



Year in Review

The Animal Control Officer continues to operate as shared position between the town of Hamilton and the town of Manchester-By-The-Sea. The duties consist of responding to calls for service involving animals and inspecting barns and other animal shelters as required by the board of health. In FY2024, the communication center received 476 animal - related calls.

FY2024 Goal Updates

- Currently enrolled in the NACA level II certification class

FY2025 Goal Updates

- Reviewed and updated the Animal Control Officer agreement with Manchester by the Sea
- Maintained NACA Certification

FY2026 Goals

GOAL #1	NACA Certification
Objective	Maintain NACA Certification
How will you measure success/achievement/completion?	Complete Required Continuing Education Training Courses
Timing	FY2026



GOAL #2	Training Opportunities
Objective	Purchase additional ACO Equipment
How will you measure success/achievement/completion?	New Equipment being placed into service
Timing	FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Animal Calls	411	476	95	380
Barn Inspections	65	51	N/A	51

Note: Financial and personnel data will be collected separately and combined with the above in the FY2026 budget document.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Animal Control Salaries	33,780	36,452	35,280	35,780	500	1.42%
Animal Control Expenses	463	397	1,850	1,850	-	0.00%
Total	34,243	36,849	37,130	37,630	500	1.35%





Emergency Communications

Contact	Phone & Email	Location
Russ Stevens Chief of Police	978-468-1212 rstevens@hamiltonma.gov	Police Station 265 Bay Road

Mission Statement & Departmental Activities

The mission of the Hamilton Emergency Communications Department is to deliver prompt quality communications support to all residents, visitors, businesses, Police, Fire, and all other public agencies. We strive to dispatch all police, fire, and emergency medical response units in a prompt, efficient, courteous, and professional manner; to help save lives, protect property, and assist the public making Hamilton a safer community in which to live, work, and visit.

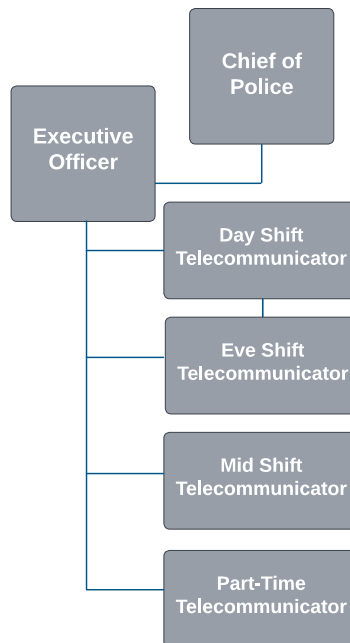
Brief Description of the Department

The Hamilton Emergency Communications Center is led by the Chief of Police who oversees Public Safety for the Town, including Police Services, Emergency Communications Center, and Animal Control. The Emergency Communications Center is staffed 24 hours a day, 7 days a week. The Emergency Communications Center serves as an enhanced 911 Public Safety Answering Point (PSAP) and Dispatch Center providing a critical communications link between the Emergency Services personnel (Police, Fire, and Ambulance) and the citizens of Hamilton.





Organizational Chart



Year in Review

The Hamilton Communication Center continues to be an integral part of the Town's Public Safety departments. The Center provides clear and efficient communications for first responders and the public, to keep our community safe. This past fiscal year, the Communication Center handled approximately 19,562 calls.

Further information may be found on the Town website @ <https://www.hamiltonma.gov/government/emergency-communications-center/>

FY2024 Accomplishments

- Applied for and received \$33,361 in state grant funds including Support and Incentive Grant, Training Grant, and Emergency Medical Dispatch Grant
- Updated the repeater/receiver at the public safety building. These updates will allow for a future migration from the existing analog system to a digitalThe security camera system at the Public Safety Building has been upgraded and now includes an additional viewing screen in the communications center and new security cameras at the Town Hall





FY2025 Goal Updates

- Expanded the training contract with vender Powerphone to include additional online training options for all telecommunicators
- Applied for the State 911 Support and Incentive Grant, Training Grant and Emergency Medical Dispatch Grant
- Transitioned to the Equature system for immediate playback of all phone calls and radio transmissions in the Communications Center. In the process of removing the Eventide recorder that had been used previously

FY2026 Goals

GOAL #1	Onsite Training Opportunities
Objective	Expand security camera surveillance at Patton Park
How will you measure success/achievement/completion?	Add an additional monitor in the communications center and incorporate the Recreation Departments three new cameras
Timing	FY2025

GOAL #2	State 911 Grant Application
Objective	Apply for the State 911 Support and Incentive Grant, Training Grant and Emergency Medical Dispatch Grant
How will you measure success/achievement/completion?	Receive Grant Funding
Timing	FY2026

GOAL #3	Instant Callback Device Replacement
Objective	Replace seven mobile radio units in the patrol cars with upgraded radios that have digital capability.
How will you measure success/achievement/completion?	New mobile radios installed in the patrol cars
Timing	FY2027



Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Totals calls for service	19853	19562	5066	20264

Note: Financial and personnel data will be collected separately and combined with the above in the FY2025 budget document.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Emergency Communications Salaries	319,915	321,993	361,745	363,231	1,486	0.41%
Emergency Communications Expenses	46,121	46,101	50,756	51,645	889	1.75%
Total	366,036	368,094	412,501	414,876	2,375	0.58%





Fire & Emergency Management

Contact	Phone & Email	Location
Raymond A. Brunet Fire Chief	978-468-5559 rbrunet@hamiltonma.gov	Public Safety Building 265 Bay Road

Mission Statement & Departmental Activities

The Primary Mission of the Hamilton Fire Department is to provide a wide range of services designed to protect the lives and property of the citizens of the town of Hamilton from the effects of Fires, Medical Emergencies, or exposure to dangerous conditions created by either man or nature.



Brief Description of the Department



The Hamilton Fire Department is a combination fire department which utilizes a mixture of full-time and part-time firefighters. The station is only staffed on during daytime hours. We are staffed Monday through Friday from 7am until 5pm with a minimum of 3 firefighters and on the weekends from 10am until 5pm typically with 3 firefighters. When the station is unstaffed, we rely completely on our call response system. We currently employ six full-time and 26 part-time (on-call) members (Firefighter) 20 of our members are EMT certified, meaning they can provide at least Basic Life Support in medical emergencies.

Some are certified to a higher level of care, (Paramedics). Our staff responds and mitigates emergency calls 24 hours a day, 7 days a week at a moment's notice, most of the times we are responding from homes or work upon receipt of a call.

Our department prides itself on quality customer service to the citizens of the town of Hamilton. Here is a list of the services that the Department provides to our residents.

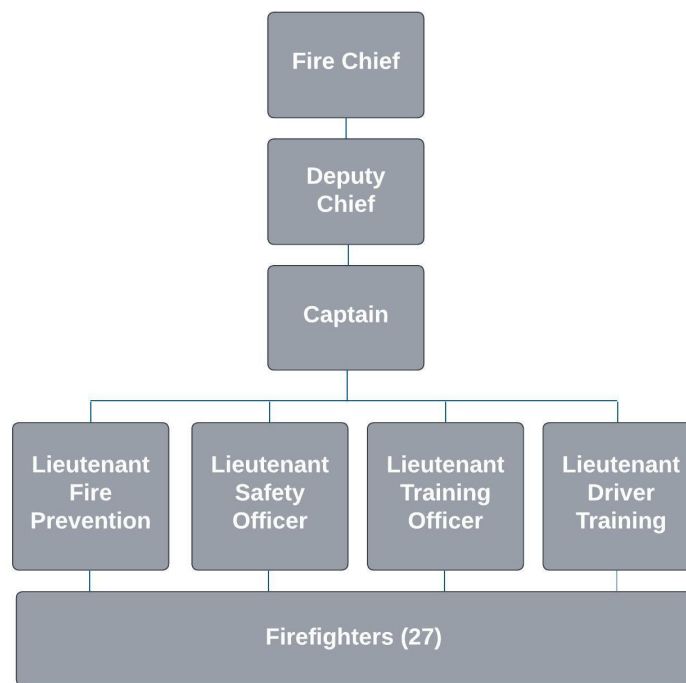
- Firefighting (structure fires, automobile fires and brush fires)
- Provides Primary emergency medical services to the town at the EMT-Basic level
- Respond and mitigate to hazardous material incidents
- Conduct water & ice rescues
- Provide hazard control, extrication, and emergency medical services at motor vehicle accidents
- Plans for and responds to all types of natural disasters and is willing to mitigate just about any problems that our citizens could face



- We provide an emergency heating and cooling center when the need arises, during the winter and/or the summer
- We educate the Hamilton residents about fire safety and prevention throughout a wide range of age groups.

The fire department also provides a wide range of inspectional services to keep the community safe through the use of code enforcement. We conduct oil burner, oil tank installations/removals, propane inspections, fire alarms, sprinkler system, and residential smoke certifications. We also perform yearly in service safety inspections in schools, businesses, and the elderly housing and service stations.

Organizational Chart





Year in Review

In our efforts to increase our medical capabilities in FY2024, we were able to certify our Engine 1 as a non-transporting ambulance in addition to Squad 8. We are now capable of responding to any incident in our first due piece of apparatus and provide a wider range of services while maintaining availability of an equipped in-town ambulance for any additional medical related calls. For the third year in a row, the department submitted an application for a grant to the Department of Fire Services and we were once again successful. With the \$11,591.84 we purchased safety equipment and gear which enhances our firefighter safety.

Four of our fire recruits graduated from the Call/Volunteer Recruit Firefighter Program this year. Congratulations to Brandon Becker, Jeremy Clark, Alex Crespo and Robert Cross.

As a final note, our newest addition in FY2024, Deputy Dan Sullivan, has completed his first year with us and he is doing an outstanding job. He has taken to the job quickly and will be an excellent fire chief when called upon.

Further information may be found on the Town website @
<https://www.hamiltonma.gov/government/fire-department/>

FY2024 Accomplishments

- The Fire Department once again applied for a \$15,500.00 equipment grant from the state department of fire services. The state made some mid-year budget cuts so we were awarded 14,200.00
- The fire department applied for and received a \$2700 EMPG grant from MEMA. The money from the grant supplemented the purchase of (3) cold water rescue suits to replace old/damaged ones.
- The fire department recruited (3) new probationary firefighters. (2) of them are currently enrolled in the Mass call/volunteer recruit academy, the 3rd member will be enrolled in the next available session
- (2) of our new members have received their EMT-B certification
- Renewed our Class 5 non-transporting ambulance license and added Engine 1 to run as a second ambulance





FY2025 Goal Updates

- Continue to develop the Deputy Chief to be capable of running all facets of the Department
- Continue to enhance our EMS capabilities
- Continue to move the Town towards Fire Based Ambulance service

FY2026 Goals

GOAL #1	Training
Objective	Continue training the Deputy in all of the administrative duties required to run the department
How will you measure success/achievement/completion?	Train the Deputy in all areas of department administration. Continue with developing positive working relationships with other departments, review and update policies and procedures with the expectation that he will be fully proficient in all areas of the operation.
Timing	This will take approximately 1 year

GOAL #2	EMS Skill Development
Objective	Building our EMS skills to reach maximum proficiency in all BLS functions of prehospital medical care
How will you measure success/achievement/completion?	Using our new EMS education vendor train in all areas of prehospital care, documenting training sessions, passing written and practical exams provided by the vendor
Timing	Annually

GOAL #3	EMS Service Expansion
Objective	Expanding our EMS services to the community.
How will you measure success/achievement/completion?	Starting a pilot program for Fire Based ambulance service
Timing	2 years



Trends/Metrics

Description	FY2023	FY2024	FY2025 Quarter 1&2	FY2026 (Target)
EMS Incidents	823	807	396	No Projected Target
Fire Incidents	407	419	217	No Projected Target
Fire Permits	377	389	186	No Projected Target
Burning Permits	242	251	Starts 1/15/25	No Projected Target
Fire Inspections	361	367	127	No Projected Target

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Fire Salaries	738,029	850,274	937,540	1,036,059	98,519	10.51%
Fire Expenses	102,522	128,123	125,548	128,692	3,144	2.50%
Fire Capital	118,431	125,938	111,712	111,712	-	0.00%
Total	958,982	1,104,335	1,174,800	1,276,463	101,663	8.65%





PUBLIC WORKS



Department of Public Works (DPW)

Contact	Phone & Email	Location
Timothy Olson Director	978-626-5227 tolson@hamiltonma.gov	577 Bay Rd.

Mission Statement & Departmental Activities

The staff of the Public Works Department fully supports the town of Hamilton: “We work together to build a community of the highest quality for present and future generations”. We do our part by providing superior public services: by maintaining and improving the condition of our streets, by maintaining and operating all Town controlled traffic signs, and pavement markings, by providing a safe and reliable public water source, and by effectively planning and implementing delivery of capital projects.



Brief Description of the Department

DPW Administration: The Department of Public Works (DPW) has broad responsibilities in the Town including: maintenance and repair of Town-owned streets and sidewalks; fleet maintenance; maintenance and repair of public buildings; maintenance, repair and operation of Town parks, playgrounds, maintenance of public shade trees; maintenance and operation of the Town cemetery; administration of the collection and disposal of residential solid waste, recycling, and compost; delivering safe, potable drinking water and supporting all other town departments as requested. The Department is responsible for the administration of eight (8) divisions; Public Buildings, Highway Department, Snow & Ice, Vehicle Maintenance, Cemetery, Sanitation, Parks and Grounds, and Water Department. Divisions are staffed by foreman and operators, equipment operators, and laborers.

DPW Administration staff manages the overall goals and performance of the DPW and the other DPW divisions under the leadership of the DPW Director and Assistant DPW Director. Other administration duties include daily customer service, personnel, payroll, accounts payable, accounts receivable, solid waste & recycling management, contracts (including snow and ice related contracts), capital project management, administration of tree hearings, citizen requests, and various other administrative and financial activities related to the department including tracking MassDOT Chapter 90 Highway Funds. The office staff is also responsible for procurement for professional design services, design of improvements



within the street right-of-way, construction management and administration services, street-opening, and trench permits, and overseeing the cemetery records and interment requests. Typical projects include reconstruction, rehabilitation, and resurfacing of roadways and bridges. The Engineering Department reviews and issues street opening, trench, driveway, dumpster, and sewer permits. The DPW office is also responsible for the procurement of all services and projects in strict accordance with Massachusetts General Laws.

Highway: The Highway Department consists of four full time positions; Highway Foreman, Highway Heavy Equipment Operator and two Truck Driver Laborer positions. The Highway Department provides



maintenance and improvement to approximately 46 miles of Town roads. Some responsibilities of the Highway Department include maintenance of town equipment, roads, traffic lines, tree maintenance, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and storm water drain cleaning, drainage system maintenance, snow and ice control, resurfacing, sealing of streets, maintaining four town-owned bridges and numerous culverts.

The main focus of the Highway Department is maintaining the public roads and the drainage system throughout Hamilton. The roadway system has been routinely reviewed and evaluated for deficiencies with substantial work over the last few years mainly due to the large quantity of new water main installed throughout Hamilton. The roadway system as a whole has a cumulative Road Surface Rating (RSR) rating of 67.9 (Dec 2024), which represents a benchmark for performance measuring of the Town's pavement management program moving forward. If the overall RSR were to drop in the years to come, this would be a sign that the program may need to be adjusted or funding for the program may need to be reevaluated. A town wide rating of 70 or higher is desirable to provide safety and well-maintained roads and to avoid potential large construction costs for full reconstruction and rehabilitation.

Hamilton's drainage system carries water from roads and properties back to the waterways that provide our drinking water throughout Hamilton. The Highway Department repairs catch basins and storm manholes, repaired, and unplugged drainage culverts, and maintained drainage swales with roadside brush clearing efforts to assist Hamilton in complying with the MS4 Storm Water Permit issued by the Environmental Protection Agency (EPA). The EPA has increase storm water management requirements across the country with the goal of protecting and improving water resources. A Storm water Management Plan was completed in 2019, and recently updated in 2024, which provided necessary information to allow us to plan for and comply with the EPA regulations, through operational maintenance, engineering and field services, and capital projects. The Town has also completed the required Illicit Discharge Detection Elimination report and the Storm water Pollution Prevention plan to assist the town in maintaining compliance with the permit guidelines. Those reports are available on the town of Hamilton website, under Public Works, NPDES Storm water Management.



Snow: The snow operation includes the combination of the DPW, Facilities, and Water staff as well as private contractors to successfully perform snow operations throughout the town of Hamilton. The Town hires approximately 12 contractors to assist Town staff and each truck is assigned a plow route to manage for the duration of the storm event. Road salt and sand is purchased prior to the winter for inventory and when stock is depleted. Hamilton has 2 main sanders and 2 auxiliary sanders to cover the paved roadways. All three sanders have been outfitted with environmentally safe liquid application tanks that will provide the road salt with activation ingredient and will prevent snow and ice from bonding to the roadways.



Vehicle Maintenance: The Vehicle Maintenance Department consists of one employee, the Fleet Supervisor who reports directly to the DPW Director or Assistant DPW Director. The Fleet Supervisor is responsible for the upkeep of all the vehicles and pieces of equipment for the DPW and Police Department and recently received the responsibility of the Fire department equipment. Some responsibilities of the Fleet Supervisor include maintenance of all the DPW vehicles and heavy equipment, police cruisers, fire apparatus, handheld equipment such as chain saws, trimmers, power brooms, and small equipment such as mowers, slice seeders, chippers, etc. The Fleet Supervisor is also in charge of ordering fueling and maintenance of the above-ground fueling facility and maintaining state compliance.



Cemetery: The Cemetery and Public Properties Department is led by a Cemetery and Public Properties Foreman with one Truck Driver Laborer. The Cemetery and Public Properties Foreman reports directly to the DPW Director or Assistant DPW Director and is in charge of maintaining one of Massachusetts oldest active cemeteries, Cutler Park, and Hamilton Town Hall. The Cemetery and Public Properties division provides for public and private interments, lot sales, marker and monument foundations, and proper maintenance of the Hamilton Cemetery. The department performs ground keeping tasks such as mowing, trimming, leaf pickup, and also is lead when restoration projects are scheduled. The Foreman also meets with individuals and families on-site when looking to purchase a cemetery lot and also assists with the funeral interment operations.

Sanitation: Under the leadership of the DPW Director, which includes operational oversight of a contracted hauler, the solid waste program consists of weekly solid waste, recycling, and compost pickup to approximately 3,300 properties in Hamilton. The DPW is also in charge of establishing necessary contracts for the disposal of the solid waste and compost refuse as well as the contracts for textile collection and trash bag manufacturing. In late 2020, the town of Hamilton initiated a mandatory compost



program to spark residents' participation in the compost program to help reduce the solid waste tonnage and disposal expenses. In 2024, MassDEP regulated disposal of mattresses and box springs. With the assistance of our current curbside collection vendor, Hamilton DPW initiated a Mattress recycling program in which the residents will purchase a "mattress sticker" for a nominal fee and the curbside vendor will pick-up bi-weekly. Hamilton DPW has utilized the MassDEP Recycle Dividends Program (RDP) grant funding to offset some of the collection and recycling costs related to the mattress collection program. Hamilton also administers monthly electronic waste collection days as well as a yearly Household Hazardous Waste Day through negotiated contracts



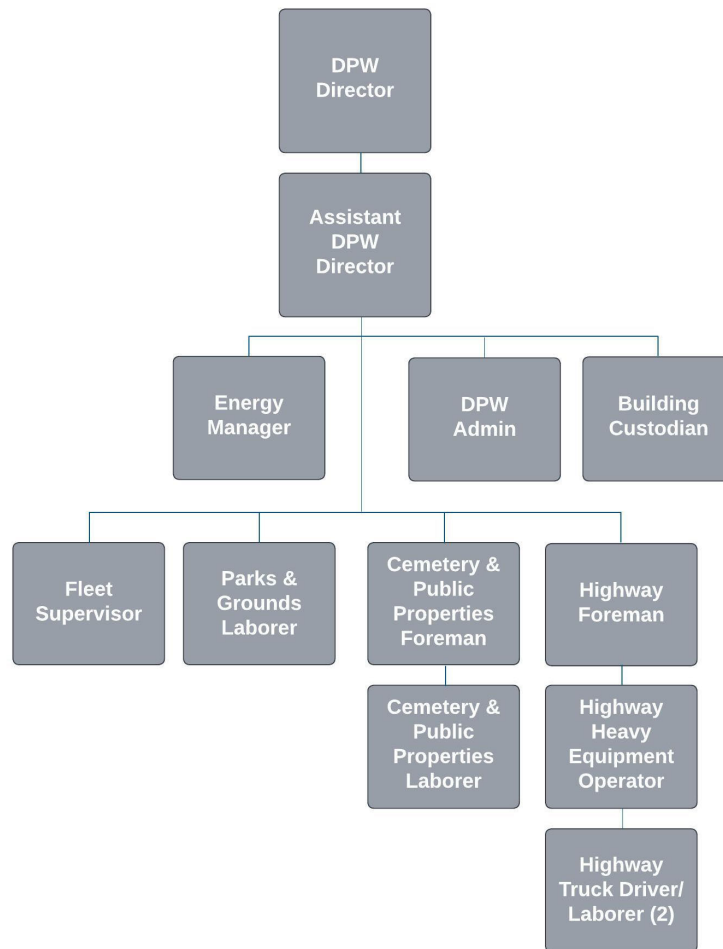
Parks and Grounds: The Parks and Grounds Department is comprised of one Truck Driver Laborer who reports to the management team. This employee is responsible for maintenance and management of the public properties of Hamilton, which include; Patton Park, Fairhaven Field, Donovan Field, the Public Safety Building, Senior Center, and School Street Park. The main tasks of this department in each of these locations are mowing, seeding, and miscellaneous landscaping for users of the public properties. This

department also maintains the Patton Park tennis courts, playground, basketball court, and athletic fields over the seasonal months as well as performs park clean up when needed. The Parks & Grounds Department also performs the cleanup at the Hamilton Wenham Library grounds under the Inter-municipal Agreement.





Organizational Chart



Year in Review

I would like to personally thank all of the committees, boards, and individuals that have supported the Town Hall renovation project over the last several years. The efforts and time volunteered have been tremendous and Hamilton will be well served with a new Town government building, known as the “crown jewel” for years to come. – Timothy J. Olson, Hamilton DPW Director (2016 – Present)

More information may be found on the Town website @
<https://www.hamiltonma.gov/government/department-public-works/>



FY2024 Accomplishments





Administer the Chapter 90 MassDOT program and successfully complete several engineering and design project as well as construction projects	DPW
Solicited and originated contracts for snow plowing and removal operations	DPW
Served as frontline customer service at DPW offices	DPW
Responded to resident requests including potholes, sidewalk damage, tree issues, streetlight outages, snowplow service/damage, and solid waste & recycling issues	DPW
Supported Solid Waste & Recycling efforts to reduce contamination, management of all contracts, providing educational literature, and troubleshooting customer issues	DPW
Served as primary liaison between all Cemetery vendors, monument dealers, funeral directors and providing the front-line management of Cemetery operations	DPW
Updated the pavement management index database.	DPW
Review and issued approximately street opening and trench permits to date	DPW
Procured the annual catch basin cleaning, roadway marking, streetlight maintenance contracts	DPW
Administered the annual contract for tree services, streetlight maintenance, electrical services, plumbing services, and HVAC services	DPW
Maintain over 3 miles of public gravel roadways	Highway
Provide support for breaching of beaver dams and culvert maintenance in a flood control effort	Highway
Conducted a street sweeping program throughout the Town	Highway
Completed tree pruning and removals throughout the Town to eliminate road and public safety hazards	Highway
Collaborated with various departments on various operational and logistical needs including the elections, water main breaks, and other needs within the Town's right-of-way	Highway
Administered the National Pollution Discharge Elimination System (NPDES) MS4 consultant services contract to maintain compliance with the EPA and MassDEP	Highway
Assisted the Cemetery Department with burials	Highway
Provided 24/7/365 on-call service and emergency support	Highway
Contracted with two vendors for road salt through cooperative bid	Snow
Completed necessary repairs and maintenance on an aging DPW fleet	Vehicle Maintenance
Completed an annual grub treatment using perpetual care funding	Cemetery
Routine maintenance to gravestones and installation of foundations	Cemetery
Performed and successfully arranges burials	Cemetery
Assists in the sale of cemetery lots	Cemetery



Continued the process new lot purchases into the Cemetery electronic software to preserve these files to prevent loss	Cemetery
Managed and provided oversight of the collection & disposal of solid waste, recycling , and compost	Sanitation
Scheduled monthly brush drop days between April and October at the Hamilton Landfill	Sanitation
Scheduled three (3) curbside leaf pickup performed by the hauler	Sanitation
Scheduled and managed drop-off events, including one (1) Household Hazardous Waste Day.	Sanitation
Continued monthly “Electronic Waste (E-Waste) events	Sanitation
Administered the annual ground water and gas monitoring at the Hamilton Landfill to maintain compliance with MassDEP regulations	Sanitation
Replenished inventory of trash, compost, and recycling bins for replacement/repair	Sanitation
Worked in conjunction with the multiple users and athletic schedules to prepare fields for practice and games	Parks and Grounds
Maintained the play structure and surrounding swings, zip line, and play areas	Parks and Grounds
Procure design and complete construction of new above ground fueling facility	Facilities
Successfully relocate Town Hall Administration Staff to the Patton Homestead to prepare for the Hamilton Town Hall Preservation Project	Facilities
Final Design, Permitting, and Construction of Chebacco Road	Highway
Purchased and installed two (2) rapid flashing beacon crosswalk signs along Asbury Street, at the Willow Street and Union Street Intersection in partnership with the Hamilton Police Department and Hamilton Development Corporation	Highway
Administered the engineering services contract and construction contract related to the Chebacco Road Improvements project	Highway
Procured Hamilton’s first EV vehicle for the DPW with assistance from the Energy Manager and state grant funding if efforts to support the renewable energy and zero carbon initiative	Vehicle Maintenance
Successfully added a new laborer position for our Cemetery Division	Cemetery
Initiated a new mattress recycling program in partnership with our curbside collection contractor to maintain conformance with MassDEP regulation	Sanitation
Purchased and installed new exterior locks at the Patton Park Restrooms that allow timed activation to prevent vandalism.	Parks and Grounds



FY2025 Goal Updates

<p>Completed the construction of new above ground fueling facility</p>		<p>Facilities</p>
<p>Replaced by duct furnace units at the Hamilton Public Safety Building</p>	<p>Facilities</p>	
 <p>Successful bid General for the Town Renovation Construction December</p>	 <p>and hired the Contractor Hall Project. began in 2024</p>	<p>Facilities</p>
<p>Completed the construction of the Chebacco Road Improvements Project</p>	<p>Highway</p>	
<p>Hired transportation consultant to development 2024 Roadway Improvement design plan set. Successfully bid out roadway improvements in the Fall of 2024 with the construction to commence in the spring of 2025</p>	<p>Highway</p>	
<p>Replaced the 4-way flashing light at the Asbury Street and Highland Street intersection</p>	<p>Highway</p>	
 <p>Purchased front line sander with the second sander on order. Set to receive in February of 2025</p>	<p>Vehicle Maintenance</p>	
<p>Initiated a new mattress recycling program in partnership with our curbside collection contractor to maintain conformance with MassDEP regulations</p>	<p>Sanitation</p>	
<p>Received a proposal from CBA Landscape Architects to assist Hamilton with Patton Park improvements, to include drainage improvements, pathways and trail construction, and gazebo repairs and improvements</p>	<p>Parks and Grounds</p>	



FY2026 Goals

GOAL #1	Town Hall Renovation
Objective	Complete the Town Hall Renovation project
Measurement	Successful completion of all aspects of project and relocation of staff back into Town Hall
Timing	Complete by Spring 2026

GOAL #2	Road Improvements
Objective	Successful Completion of roadway improvements
Measurement	Successful road projects, repairing poor rated surfaces, utilizing town funding and MassDOT Chapter 90 funding, plans are for lower Bridge Street, Miles River, and some miscellaneous sidewalk improvements and extensions.
Timing	By the end of FY2026

GOAL #3	ERSI Work Order System
Objective	Successfully implement a ERSI work order system for management
Measurement	Access to a work order, service request, computer system to allow tracking, follow-up, and digital record keeping
Timing	By the end of FY2026





Trends/Metrics

Description	FY2023 Actuals	FY2024 Actuals	FY2025 (2 nd Qtr.)	FY2026 Target
Solid Waste Disposal (in tons)	1352	1397	1300	1275
Single Stream Recycling (in tons)	915	992	950	1000
Compost Collection (in tons)	422	449	450	500
Catch Basins Cleaned	739	694	700	700
Average Town Wide Pavement Condition Rating (0-100)	71.25	70.08	67.9	70
Miles of Roadway Swept	44	44	44	44
Roadway Marking (in linear feet)	225,000	225,000	225,000	230,000
Catch Basin Cleanings Disposed (in tons)	64.89	61.44	55	60
Cemetery Lots Sold	22	29	20	20
Burial Services	49	30	50	40
Street Opening and Trench Permits	39	43	40	45

Metal

Food and Beverage Cans
empty and rinse

Plastic

Bottles, Jars, Jugs and Tubs
empty and replace cap

Glass

Bottles and Jars
empty and rinse

Paper & Cardboard

Mixed Paper, Newspaper, Magazines, Boxes
empty and flatten

NO!

Do Not Bag Recyclables
No Garbage

No Plastic Bags or Plastic Wrap
(return to retail)

No Food or Liquid
(empty all containers)

No Clothing or Linens
(use donation programs)

No Tangles
(no hoses, wires, chains or electronics)



Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Public Works Salaries	283,538	300,522	325,710	355,445	29,735	9.13%
Public Works Expenses	16,820	19,417	32,700	31,600	(1,100)	-3.36%
Public Works Capital	-	9,783	10,000	10,000	-	100.00%
Highway Salaries	209,880	225,669	292,826	281,984	(10,842)	-3.70%
Highway Expenses	163,588	137,863	236,900	236,900	-	0.00%
Snow Removal Salaries	78,196	67,956	99,410	99,410	-	0.00%
Snow Removal Expenses	172,878	136,780	179,250	183,250	4,000	2.23%
Vehicle Maintenance Salaries	70,292	79,993	117,858	100,751	(17,107)	-14.51%
Vehicle Maintenance Expenses	104,043	101,073	84,532	94,194	9,662	11.43%
Cemetery Salaries	139,848	134,810	161,845	162,597	752	0.46%
Cemetery Expenses	12,136	14,518	13,000	13,000	-	0.00%
Sanitation Salaries	4,947	4,848	6,345	6,611	266	4.19%
Sanitation Expenses	806,021	840,770	833,610	878,205	44,595	5.35%
Parks, Fields & Grounds Salaries	85,252	92,032	82,976	85,167	2,191	2.64%
Parks, Fields & Grounds Expenses	4,509	2,653	5,150	4,500	(650)	-12.62%
Public Building & Maintenance Salaries	63,189	66,591	77,919	82,260	4,341	5.57%
Public Building & Maintenance Expenses	260,716	231,535	227,151	224,990	(2,161)	-0.95%
Public Building & Maintenance Capital	-	-	-	-	-	0.00%
Total	2,475,853	2,466,813	2,787,182	2,850,864	63,682	2.28%





Water (Enterprise)

Contact	Phone & Email	Location
Timothy Olson Director	978-626-5227 tolson@hamiltonma.gov	577 Bay Road

Mission Statement & Departmental Activities

The goal of the Hamilton Water Department is to provide dependable and responsive water utility service in a manner that meets state and federal water quality requirements and the needs of the customers. The Hamilton Water Department works to ensure the highest water quality for the over 2,500 water accounts. The Department works hard to sustain operations through maximizing efficiency and minimizing operational costs while continuing to meet increased regulations and additional treatment requirements. The Hamilton Water Department is focused on meeting the increasing demand for safe and reliable drinking water.



Brief Description of the Department

The town of Hamilton currently operates under the terms and conditions of a Water Management Act Registered Volume and Permit issued by the Massachusetts Department of Environmental Protection (MassDEP). Hamilton is currently permitted to withdraw up to 1.03 million gallons per day (MGD). The Hamilton Water Filtration plant is located at 79 Pine Tree Drive and is operated by a Water Operations Supervisor, who also splits time in the water distribution department, and a Secondary Treatment Operator. The Water Operations Supervisor is the primary plant operator and reports to the DPW Director and Assistant Director and oversees the work of the Secondary Water Plant Operator. The two employees operate the treatment plant during their 40 hour a week position and route weekend coverage that is required by MassDEP. These employees are responsible for the daily and quarterly water testing requirements, all treatment process maintenance, and maintenance of Hamilton's well sources.

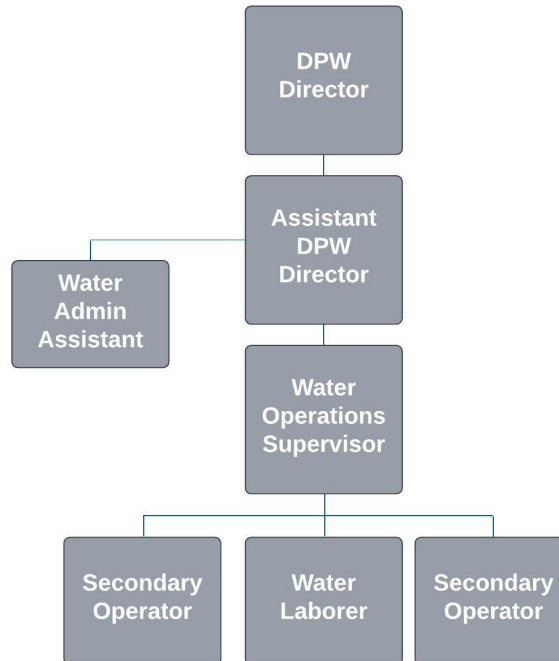
Hamilton's water distribution system is comprised of 54 miles of water main, fire hydrants and water valves, and approximately 2,500 service connections. The system is flushed once a year in the spring with periodic minor flushing in the fall to maintain optimum water quality and operations. The distribution is maintained by the Water Operations Supervisor and a Secondary Distribution Operator. The Water Operations Supervisor reports to the DPW Director and the Assistant Director and oversees the work of



the Secondary Distribution Operator. Both Water Treatment and Water Distribution divisions use a Truck Driver/Laborer as a floater to complete tasks assigned.

The Water Department Administration office is located at Hamilton Town Hall. The office consists of one full-time administration assistant that handles all aspects of the water accounting. Primary responsibilities are processing the quarterly water bills, demand billings and water liens, posting quarterly revenue commitments, scheduling final water readings, assigning dig-safe mark outs, responding to citizen requests or questions, and submitting all water testing forms and results to MassDEP.

Organizational Chart



Year in Review


Special thanks to all boards, committees, and residents that supported the funding and construction of the new Granular Activated Carbon (GAC) post treatment facility at the Gordon “Tiny” Thompson Water Filtration plant. The inclusion of the GAC filtration in Hamilton’s water treatment process has been very successful in removing the organic material in the RAW water and in turn reducing THM and HAA5 levels in the distribution system and maintain levels well under the MassDEP maximum contaminant level (MCL). The addition of the GAC also provides the necessary treatment protection against PFAS for all of Hamilton’s water sources that enter the treatment facility.

The Hamilton Water Department sincerely thanks all participating residents on assisting the Department with completing the EPA/MassDEP mandated Lead Service Line Inventory. The Hamilton Water Department submitted the required documentation to EPA/MassDEP prior to the October 16th, 2024. There is more work to be done, however the efforts made to date by all should be commended.

More information may be found on the Town website @
<https://www.hamiltonma.gov/government/water-department/>



FY2024 Accomplishments

Complete the Annual Statistics Report (ASR)
Complete the Consumer Confidence Report (CCR) annually
Maintain annual compliance with the MassDEP Lead and Copper Rule
Maintained compliance with all MassDEP water testing requirements and testing schedules
Performed town wide water system flushing in the spring and fall to ensure optimum water quality and fire protection
Administer the bi-annual cross connection program
Perform quarterly water meter readings and issuance of water bills
Respond to citizen service requests i.e. final meter reading, turn on/off, and construction coordination activities
Administered a Low Income Household Water Assistance Program (LIHWAP) in partnership with Acton Inc., to provide water billing funding assistance for qualified residents
Procured the cleaning and inspection of the Brown's Hill Reservoir
Successfully completed the GAC Filtration Facility. Successfully brought the new GAC filtration plant online in January 2024 with positive treatment results. 
Obtained a grant through The Clean Water Trust for engineering services for a consultant to assist Hamilton with the EPA regulated Lead Service Inventory and Assessment requirement
Successfully redeveloped five production wells at the water treatment facility to maintain optimum pumpage of Hamilton's source water

FY2025 Goal Updates

Received a MassDEP Water Management Act (WMA) grant for the advancement of the interconnection with Beverly/Salem, through the Town of Wenham. This connection will act as a reliable emergency connection and supplemental source for Hamilton during times of high demand or when performing maintenance on the existing aging wells
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Procured the removal and replacement of the Filtronics Electromedia at the water treatment plant. The existing media was approximately 5 years old and at the end of its life
With the assistance of Stantec Consultants, Inc. and Hamilton residents, implemented the mandatory Lead Service Line Inventory and Assessment program, involving the inspection of approximately 1,500 services to develop the required service inventory per EPA and MassDEP regulations
Continued to develop an ESRI GIS asset management system of Hamilton’s water system
Successfully redeveloped 5 production wells at the water treatment facility to maintain optimum pumpage of Hamilton’s source water
Designed Phase 5 of the Hamilton Water System Improvements. Water improvements are planned in the Fox Run, Tally Ho, and Pine Street neighborhood
With assistance from Hamilton’s Cross Connection Control consultant, administered a system wide cross connection survey to meet MassDEP requirements

FY2026 Goals

GOAL #1	Reliable Interconnection
Objective	Continue to work to a reliable interconnection with Beverly/Salem for a supplemental source
Measurement	Procure engineering services to design and spec out new interconnection, with funding from a potential new round of MassDEP WMA grant
Timing	Summer/Fall 2025

GOAL #2	Water Meters
Objective	Replace and repair water meters to continue to improve the water data collection system
Measurement	Continue on the meter repairs and replacement program to reduce the frequency of “no-reads” leading to estimated water reads instead of the desired actual reads
Timing	FY2026



GOAL #3	Technology Upgrades
Objective	Upgrade the water treatment computers and reporting software
Measurement	New computers and implementation of a new reporting software to allow additional function and provide security the reporting and SCADA software will stay reliable
Timing	Fall 2025

Trends/Metrics

Description	FY2023 Actuals	FY2024 Actuals	FY2025 Projected	FY2026 Target
Water Customers Served Based on ASR Calendar Year	2547 (2022 ASR)	2566 (2023 ASR)	2565	2570
Water Applications Issued	2	6	2	5
# of Dig Safe Mark outs	593	524	500	520
# of Well Source Redevelopments	2	4	5	5
Finished Water Pumped into the Distribution System (Million Gallons) - Based on ASR Calendar Year	208 (2022)	188(2023)	190	185
Total Unaccounted For Water (%) - Based on ASR Calendar Year Annual Report	9.23 (2022)	9.51 (2023)	9.6	<10

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Water Salaries	420,112	337,478	457,827	455,214	(2,613)	-0.57%
Water Expenses	1,602,761	1,719,141	1,862,151	2,059,352	197,201	10.59%
Total	2,022,873	2,056,619	2,319,978	2,514,566	194,588	8.39%

Anticipated revenue for the Water Department for FY2026 is \$2,706,686.



Energy Manager

Contact	Phone & Email	Location
Victoria Masone Energy Manager	978-853-5122 ymasone@hamiltonma.gov	Fully Remote

Mission Statement & Departmental Activities

The mission of the Energy Manager is to advise and assist the Town in the implementation of energy efficiency and renewable energy related cost-savings measures for municipal buildings, facilities, infrastructure, and fleet. The Energy Manager is a part-time shared position between the towns of Hamilton and Wenham and the Hamilton Wenham Regional School District.

Brief Description of the Department

The Energy Manager is responsible for a number of ongoing tasks in addition to specific project work. Primarily, the Energy Manager continually measures and monitors the comprehensive energy use at all municipal facilities. This allows the Energy Manager to both measure the performance of completed energy projects and identify opportunities for future projects. Specific tasks completed by the Energy Manager are as follows:



The towns of Hamilton and Wenham were designated as two of the first “Green Communities” by the Massachusetts Department of Energy Resources (MADOER) in 2010. The Green Communities program offers a bi-annual grant cycle, which both towns have successfully utilized to fund several energy efficiency projects since 2010. The Energy Manager writes the grants for this program, prepares the required annual reports, administers the grant funds, and manages the funded projects. Hamilton has been successful in securing \$1,534,848 in Green Communities grant dollars to-date, which were utilized to complete many energy efficiency projects including retrofit of the streetlights to LED, HVAC controls upgrades at the High School / Middle School complex, interior LED retrofits at the Recreation Center and the Public Safety Building, and numerous weatherization projects on municipal buildings. The most recent grant award in the amount of \$500,000 is being utilized to incorporate energy efficiency and renewable energy components into the Hamilton Town Hall renovation project, scheduled to be completed in early 2026.



The Energy Manager works to secure competitive energy supply contracts for the Town’s municipal energy accounts, which provide a fixed rate for electricity and gas supply over a contract term. This eliminates the volatility of utility-supplied energy and provides predictability in utility budgeting. This also allows the Town to lock-in to low supply rates when market conditions are favorable.

The Energy Manager oversees Hamilton’s Community Choice Aggregation program; a bulk-buying program for electricity available to all Hamilton residents and businesses. Under the current contract, the residential service rate is locked in through November 2025 at \$0.15148/kWh as compared to the National Grid rate through January 2025 of \$0.16029.

The Energy Manager works to enlarge the Town’s renewable energy generation portfolio in an effort to reduce energy costs and greenhouse gas emissions and manages the Town’s existing renewable energy infrastructure including the 1 MW AC Chebacco Rd. landfill solar array. An additional 50 KW AC array will be constructed in 2025 on the roof of the DPW garage as part of the Hamilton Town Hall renovation project. The Energy Manager supports efforts to build out electric vehicle (EV) charging infrastructure on municipally owned land and plan the electrification of the municipal fleet.

Organizational Chart



Year in Review

This collaboration between the Hamilton Environmental Impact Committee, the Hamilton Wenham Climate Action Team, and the Energy Manager was notable this year. It was exciting and gratifying to hear the voices of the Hamilton residents and incorporate their ideas into municipal energy projects. The best example of this collaboration was the Hamilton Town Hall renovation and decarbonization project. Their work with Senator Tarr’s office and their tireless support for decarbonization at Select Board meetings and elsewhere in the public realm was instrumental in making the project evolve into what it is today.

More information may be found on the Town website @
<https://www.hamiltonma.gov/government/energy-commission/>



FY2024 Accomplishments

- Secured \$500,000 in grant funding through the Green Communities Program to decarbonize Hamilton Town Hall to near net-zero during the existing renovation project. The funded project includes installation of a geothermal heating and cooling system, a solar PV array on the DPW roof, and advanced lighting and HVAC controls for energy efficiency
- Worked with the Town Administrator, the Hamilton Environmental Impact Committee, and Senator Bruce Tarr's office to successfully petition National Grid to remove the DPW garage solar project from their group study, which resulted in avoidance of a significant delay in project development
- Secured \$5,000 in grant funding through the Massachusetts Electric Vehicle Incentive Program (EVIP) to purchase a 2024 Ford Lightning all-electric vehicle for the DPW Director.
- Renewed the Municipal Electricity Supply Contract that expired in December 2023 with a new contract through December 2025
- Prepared and submitted a grant application to the Energy Efficiency Conservation Block Grant (EECBG) for preparation of a decarbonization road map for municipal operations. Application was not successful
- Oversaw installation of a two-port Level 2 EV charger at the High School / Middle School complex. This project was fully grant funded through the EVIP program
- Participated in monthly meetings as the employee liaison to the Hamilton Environmental Impact Committee

FY2025 Goal Updates

- Complete Greenhouse Gas Reduction Plan for Hamilton; applied for technical assistance in November 2024 through the Municipal Decarbonization Planning Assistance program administered by DOER
- Reach First Benchmark in Climate Resolution: Reduce Greenhouse Gas Emissions from municipal sources by 20% from the FY09 baseline year; the Hamilton Town Hall Decarbonization project will enable the Town to reach this goal

FY2026 Goals

GOAL #1	Town Hall Decarbonization Project
Objective	Complete Hamilton Town Hall Decarbonization Project and commission solar and geothermal systems
Measurement	Construction % Complete
Timing	June 30, 2026



GOAL #2	Greenhouse Gas Reduction
Objective	Complete Greenhouse Gas Reduction Roadmap for Hamilton
Measurement	Plan % Complete
Timing	December 31, 2025

GOAL #3	Recreation Center Gas - Fired Unit Conversion
Objective	Complete due diligence research and convert failed Recreation Center gas-fired rooftop unit to a heat pump, and add cooling
Measurement	Construction % Complete
Timing	October 1, 2025

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Attend HEIC Meetings	9	14	6	12
Grant Funding Secured	\$250,809	\$505,000	\$0	\$500,000
Solar PV Installed (cumulative)	1,000,00 W AC	1,000,000 W AC	1,000,000 W AC	1,050,000 W AC

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Energy Manager Salaries	-	-	-	-	-	0.00%
Energy Manager Expenses	28,563	38,220	29,000	25,000	(4,000)	-13.79%
Total	28,563	38,220	29,000	25,000	(4,000)	-13.79%





HEALTH & HUMAN SERVICES



Public Health

Contact	Phone & Email	Location
Peter Mirandi Health Inspector	978-626-5245 pmirandi@hamiltonma.gov	Senior Center 299 Bay Road 2 nd floor

Mission Statement & Departmental Activities

The Board of Health is responsible for the overall stewardship of the public health and environmental protection of the Town. Responsibilities are defined both by local by-laws and State law. The Board promotes, enacts, and enforces all health and environmental laws, rules, and regulations. Additionally the Board of Health conducts health clinics, participates in education programs wherever possible and administers the contracts for a food inspection program, a public health nurse, communicable disease follow-up program, and animal inspection services.

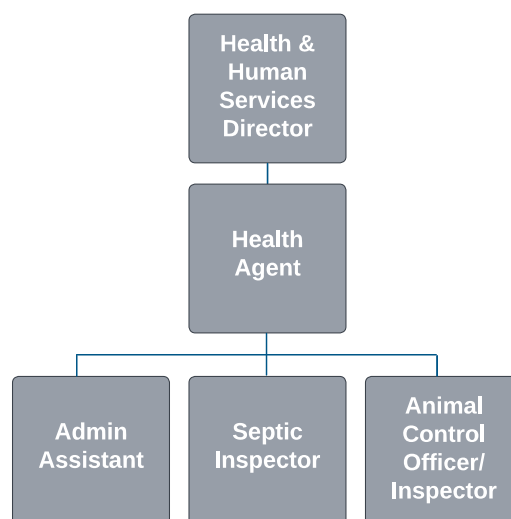
Brief Description of the Department

The Department performs the following functions:

- Assess and monitor health status to identify community health problems
- Diagnose and investigate health problems and health hazards in the community
- Inform and educate people about health issues
- Mobilize community partnerships to identify and solve health problems
- Develop policies and plans that support individual and community health efforts
- Enforce laws and regulations that protect health and ensure safety



Organizational Chart





Year in Review

The Health Department and Board worked on several initiatives throughout the past year. At the suggestion of Heather Ford of the Hamilton Foundation, who was approached by residents in financial need, the Board worked to develop and introduce a Community Septic Loan Program funded by the Massachusetts Clean Water Trust that is available to all homeowners. This program will allow homeowners whose septic system has failed Title V inspection to borrow at a low 4% interest rate for up to 20 years the money to repair or replace it. Information about the program, as well as application materials, were made available to the public on the Board of Health webpage on the Town of Hamilton website.

The Board worked diligently to update the Tobacco Regulation to be more in line with state guidelines and the Keeping of Animals Regulation to be more definitive and less confusing. In addition, the Board revised its Tuberculosis Risk Assessment and Testing Regulation for Schools, Colleges, and Universities in Hamilton, MA in accordance with and under the authority of M.G.L. c.111, §§ 31. The private well regulation is currently being reviewed for update consideration.

More information may be found on the Town website @ <https://www.hamiltonma.gov/government/board-of-health/>

FY2024 Accomplishments

- Established complaint log housed with the Health Department Admin
- Enforced Tobacco violations
- Explored the Septic Loan Program
- Explored Green Burial and Turf Fields



FY2025 Goal Updates

- Establish educational series: No progress has been made on this goal
- Permit all dumpsters in Town: Initiated looking into regulations around permitting
- Improve technology to effectively serve staff and patrons: With the help of volunteers and interns, little progress has been made on this goal





FY2026 Goals

GOAL #1	Continue to Offer Educational Series
Objective	Establish content Create a schedule
How will you measure success/achievement/completion?	Establishing list of instructors Number of participants at speaker series
Timing	Ongoing

GOAL #2	Introduce the Loan Septic Program
Objective	Schedule information session regarding new program Make pamphlets to distribute information
How will you measure success/achievement/completion?	Number of participants that sign up for program
Timing	Ongoing

GOAL #3	Improve Technology to More Effectively Serve Staff and Patrons
Objective	Migrate from paper based permitting to online process. Digitize paper files, beginning with septic records
How will you measure success/achievement/completion?	All paper permits will be accessible online
Timing	Ongoing





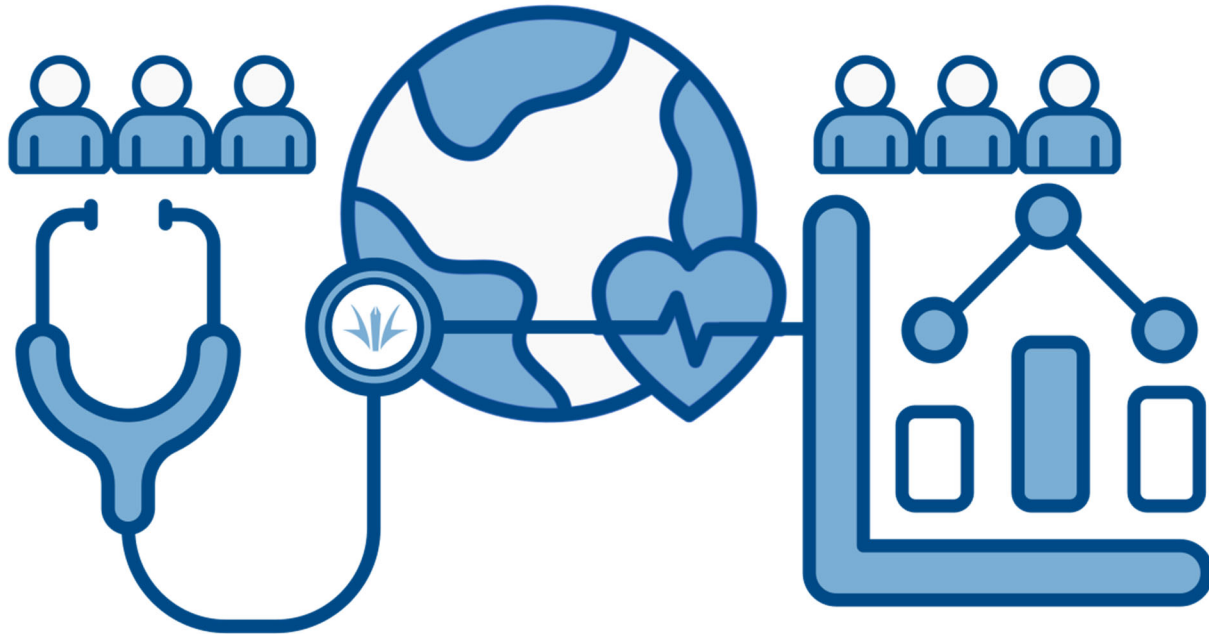
Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Septic Disposal System Construction (New) Plan Review	59		7	
Septic Title 5 Inspection Report Review	71	35	10	
Soil Evaluation Inspections	38	25	5	
Septic Disposal Installer License	39	25		
Septic Disposal System Hauler License	9			
Septic Title 5 Inspector License	9	9		
Septic Operation & Maintenance Provider License	6	4		
Food/Retail Service Permits	35	35	19	
Temporary Food/Retail Service Permits	42	50	0	
Seasonal Food Service Permits	4	4	1	
Keeping of Animal Permits		30	30	
Stable/Coop Permits		30	30	
Wells Permits	3	3		
Public Swimming Pools Permits	4	4	0	
Recreational Camps Permits	2	2	0	
Tobacco Sales Permits	5	5	0	
Complaints-Housing/Nuisance	8	5	4	



Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Health Salaries	105,262	125,580	131,849	136,955	5,106	3.87%
Health Expenses	36,443	41,016	43,010	43,010	-	0.00%
<i>Total</i>	<i>141,705</i>	<i>166,596</i>	<i>174,859</i>	<i>179,965</i>	<i>5,106</i>	<i>2.92%</i>





Council on Aging

Contact	Phone & Email	Location
Theresa Woodbury Director	978-626-5240 twoodbury@hamiltonma.gov	Senior Center 299 Bay Road 1st Floor

Mission Statement & Departmental Activities

“The mission of the town of Hamilton Council on Aging is to create a friendly and safe community for seniors by providing social services, transportation, education, health, recreation and leisure-time activities and resources that support their well-being and independence, and to assist seniors by advocating for supportive services which increase their ability to remain independent.”

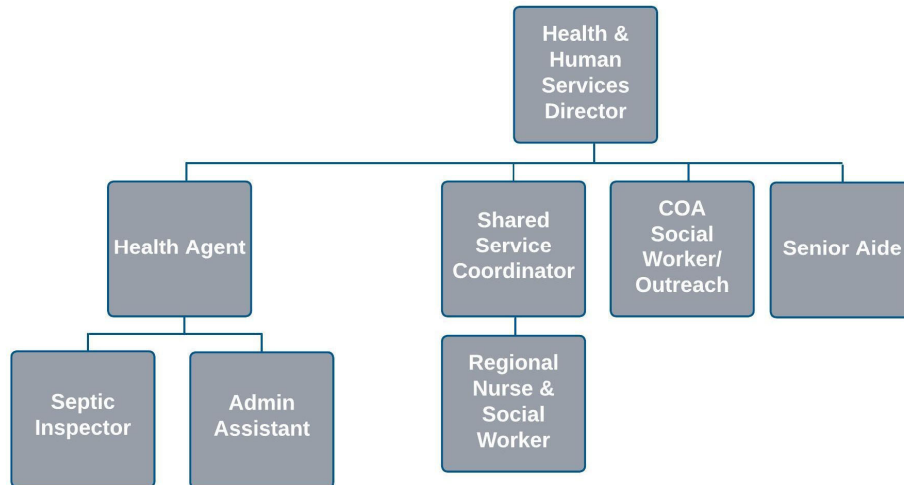
Brief Description of the Department

Hamilton Council on Aging programs and services are based at the Hamilton Senior Center, located at 299 Bay Road, Hamilton MA, 01982. The Senior Center is open five days person week: Monday-Thursday from 8:00 am- 4:30 pm and Fridays from 8:00 am- 1:00 pm. Meals are served Tuesday, Wednesday, and Thursday in a congregate style. We provide a Mobile Market on the first and third Monday of every month in collaboration with Acord Food Pantry. A variety of exercise and health programs are held weekly including: a Fit over 50, Yoga, and exercise equipment. We offer health and well-being services as well including blood pressure clinics, fall prevention workshops, and de-cluttering workshops. Senior Center staff inform and advocate with seniors for benefits including SNAP (food stamps), Medicare and additional health insurance, housing applications, referrals for Meals on Wheels, home-based services, utility cost assistance, and fuel assistance. The Council on Aging publishes a monthly newsletter in collaboration with Wenham that highlights upcoming events and information for seniors. We have a SHINE Coordinator on staff that is willing to help residents with signing up for Medicare, Supplemental Plans and Drug plans.





Organizational Chart



Year in Review

As our programming continues to grow, so does our attendance. We reached our highest attendance in a single month in August, with over 470 total participants; which is consistently between 80 and 100 programs on a monthly basis. Programs ranging from social services like Accord, flu clinics and SHINE appointments; health and wellness programs like yoga, balance and Fit over 50; leisure activities such as themed lunches and field trips; also educational pursuits such as Kev Tech and special lectures; and recreation activities like pickleball, bocce (yes, even indoors during the winter) and ping pong. Of these 90 programs, the median attendance is 13. Our outreach worker, Tim, works tirelessly to find new and exciting program each month. He is an asset to the Department and the Town.

More information may be found on the Town website @ <https://www.hamiltonma.gov/government/council-on-aging/>

FY2024 Accomplishments

- Increase participation: Participation has increased by 5% since the start of FY2024
- Offer more collaborative programs with Wenham: Have had conversations with Wenham about offering programs such as speaker series at both sites
- Offer increased transportation: Working with the board to gather more information on area volunteer driving programs
- Form a partnership with the Friends of the Hamilton Council on Aging: The Friends group has been up and running, starting fundraising





FY2025 Goal Updates

- Increase participation by offering one additional program each month: Participation continues to grow as new programs are added. Since the beginning of FY2025 we have had ~400 residents participate in activities monthly
- Meet monthly to discuss upcoming programs: Meetings have been scheduled with Wenham and the Community House to discuss collaboration
- Plan a shared program with Wenham offered between the two towns
- Collaborate with FISH Program & Wenham for use of transportation: FISH rides have been increasing. In the last six months we have offered eight rides
- Collaborate with Wenham to use van on specific days: Talking with Wenham to see if this is a possibility



FY2026 Goals

GOAL #1	Install Foldaway Wall Within Center
Objective	Secure a contractor Complete the installation
Measurement	Executed Contract Functioning fold-away wall
Timing	December 2025



GOAL #2	Continued Expansion of Programming
Objective	Increase the number of health and wellness speakers Increase physical activities
Measurement	1-2 speakers per month 1 additional physical activity a week.
Timing	Ongoing

GOAL #3	Continue Support for Volunteer Growth and Programming
Objective	Assist with marketing existing and new programs Meet and discuss best practices with volunteers Cultivate new volunteers with different skills to offer the community
Measurement	Increase online presence of month newsletter by 10% Increase outreach efforts to obtain volunteers
Timing	Ongoing

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
My Senior Center Activities	900	960	450	1100
My Senior Center Logins	4647	5027	2728	5500
My Senior Center Unduplicated People	375	425	248	500

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Council on Aging Salaries	87,420	95,060	106,969	114,233	7,264	6.79%
Council on Aging Expenses	24,845	26,392	27,200	28,200	1,000	3.68%
Veteran's Operating Expenses	36,028	50,401	40,000	52,921	12,921	32.30%
Veteran's Administration Fee	15,000	17,250	20,000	22,750	2,750	13.75%
Total	163,293	189,103	194,169	218,104	23,935	12.33%



CULTURE & RECREATION



Library

Contact	Phone & Email	Location
Kim Butler Library Director	978-468-5577 kbutler@hwLibrary.org	Hamilton Wenham Public Library 14 Union Street

Mission Statement & Departmental Activities

The Hamilton-Wenham Public Library is a vital civic anchor for the community. The Library connects people to information and resources, supports literacy and education, promotes lifelong learning through diverse programs, and is a welcoming space for all.

Brief Description of the Department

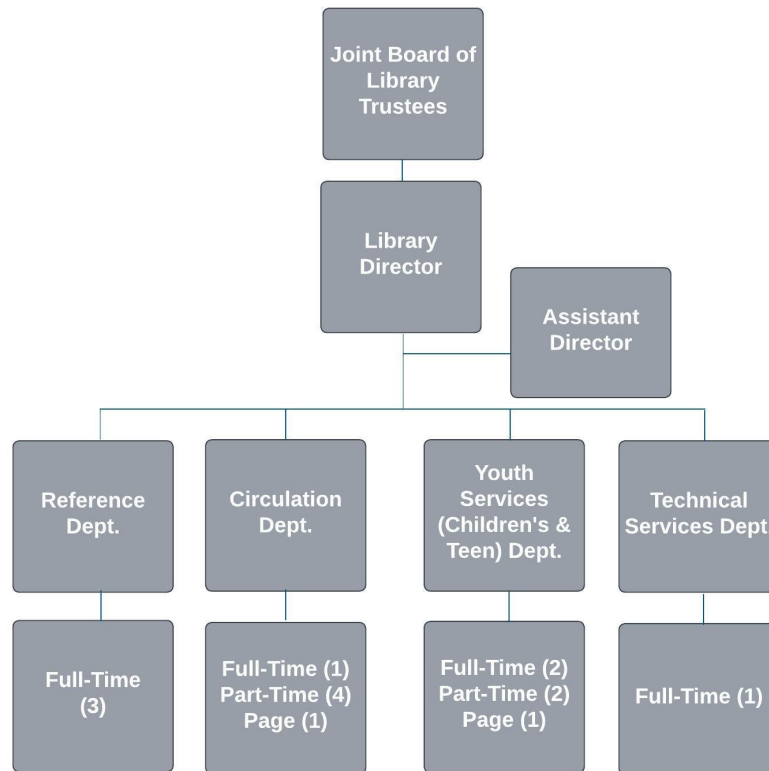
The Hamilton-Wenham Public Library is a cherished institution and a source of great pride to both the communities of Hamilton and Wenham. The Library offers many services to the public, including but not limited to:



- Circulation of materials in many different formats to different age groups including books, audiobooks, DVD’s, CD’s, electronic resources, e-books, and games
- Library cards are made available to residents of the town Hamilton and/or the town of Wenham
- Meeting Rooms – the Library has multiple meeting room space for Library programs, use by the general public and town departments
- Study Rooms – the Library has four private study room spaces available on a first come, first served basis
- Electronic resources for all ages including access to full-text articles and newspapers, language learning, eBooks and eAudiobooks, streaming video and music, digital magazines, resume preparation, driving tests, genealogy, crafting, test taking and more
- InterLibrary loan services provide access to Library materials from across our consortium (35 libraries) and the states of Massachusetts and Rhode Island through Commonwealth Catalog.
- Fax and copy machine for a nominal fee
- Seventeen public access computers provide internet service and also access to Microsoft Office products. Wi-Fi is also available throughout the building
- Programs for children, teens, and adults which include story times, music programs, summer reading, author talks, art programs, and others



Organizational Chart



Year in Review

FY2024 was a year of a lot of technology upgrades at the Library bringing us more up to date to better serve our community; these upgrades included faster and further reading Wi-Fi and increased security. We also implemented the second year of our Access for All grant through the federal Library Services and Technology Act which included the expansion of home delivery to all residents of Hamilton and Wenham.

In 2024 we said goodbye to Assistant Director Jane Wolff and Circulation Assistant Viktoria Paget who both left to pursue opportunities at other local libraries. We also said goodbye to two members of the Joint Board of Trustees – Dede Johnson and Cara Fauci. We thank all of them for their years of service to the Library and the communities.

More information may be found on the Hamilton Wenham Public Library website @ <https://hwlibrary.org/>



FY2024 Accomplishments

- Technology – complete upgrade of Library switches and installation of a firewall to protect Library data; complete upgrade to Library Wi-Fi that is faster speed and covers the entire Library building; purchase and installation of four new public computers for the children’s room; purchase of a new 3D printer with funding from the Friends of the Library
- Implementation of new online staff scheduling software
- Expansion of home delivery service to serve both Hamilton and Wenham
- Update and installation of new Library sign on the corner of Union and Linden Streets
- Implementation of new Merrimack Valley Library Consortium (MVL) eCard program and Library app

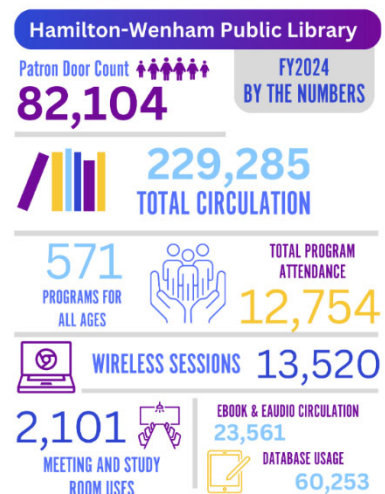


FY2025 Accomplishments To Date

- Completion of two-year Library Services and Technology Grant – Access for All
- Purchase and installation of self-checkout kiosk
- Installation of new AED by Wenham Fire Department
- Planning for a spring 2025 Community Wide read event (March-May 2025)

FY2025 Goal Updates

- Explore options to expand Library hours to meet the needs of the community – as of January 6, 2025 the Library is now open at 9:30am Monday through Friday
- Develop a branding kit to be used on all marketing materials – the Library electronic newsletters all have the same format and branding to make them easier for subscribers to know and recognize Library content
- Evaluate funding of collections and shift resources as needed to meet patron demands – analyzed collection circulation vs dollars spent and shifted additional funds to econtent to reflect high patron demand and to reduce waiting lists
- Use the Preservation Study done in 2021 to develop a Local History collection development plan – the Joint Board of Library Trustees approved a new policy in early FY2025





FY2026 Goals

GOAL #1	Engage the Community by Providing a Place with Services that Connect People and Help Build Bridges
Objective	Increase patron access to the Library by developing a plan to improve marketing the Library's online personalized recommendations program Increase community awareness of Library resources and materials by holding a quarterly option for building tours or open houses featuring unique Library services
Measurement	Increased patron access Hosting building tours or open houses
Timing	FY2026

GOAL #2	Facility – Maintain, Preserve, and Improve the Library's Physical Space to Create a Convenient, Accessible and Vital Space for Contemporary Needs
Objective	The Library grounds will be maintained and treated with pride - Work with the towns to fund paving the parking lot as well as adding additional signs for staff parking to ease congestion Implement more sustainable options for patrons and Library staff by working with staff to reduce use of paper handouts and forms
Measurement	Progress with grounds maintenance, parking areas, and additional signage
Timing	FY2026

GOAL #3	Collection - Provide the Communities with a Diverse, Up-to-Date, and Relevant Collection
Objective	Develop a plan to make the local history collection more accessible to the community by exploring funding to identify and start digitizing collections most important to the community Establish a formal gift/donation program and policy for the Library - The director will work with the board of trustees on a gift and donation policy for community members that want to make memorial donations
Measurement	Collection development and development of gift/donation policy
Timing	FY2026



GOAL #4	Technology – Support Technology Access and Digital Literacy
Objective	Plan and implement a new Library website - Research website development and host companies in order to plan for associated costs Plan and implement a new Library website - Work with staff to assess structure of a new website
Measurement	Progress toward launching new Library website
Timing	FY2026

Trends/Metrics

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Circulation (All Collections)	215,855	205,250	111,412	220,000
Visitors (Door Count)	73,609	82,104	41,486	84,000
Program Attendance	14,070	12,754	866	14,000
Library Card Holders	8,228	8,890	9,120	9,500
Meeting & Study Room Use	543	901	421	1,000

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Library State Contribution	17,679	19,042	18,562	20,993	2,431	13.10%
Library Assessment	863,647	898,075	916,957	944,466	27,509	3.00%
Library Governmental Fees	-	-	29,805	29,805	-	0.00%
Total	881,325	917,116	965,325	995,264	29,940	3.10%





Recreation

Contact	Phone & Email	Location
Sean Timmons Recreation Director	978-468-5590 stimmons@hamiltonma.gov	Recreation Center 16 Union Street

Mission Statement & Departmental Activities

The mission of the Hamilton-Wenham Recreation Department is to provide a wide variety of programs designed to improve the quality of life for residents by meeting their physical and recreational needs. We promote lifelong lessons through play, education, and community wide events.

Brief Description of the Department

The major function of the Hamilton Wenham Recreation Department is to provide self-supporting programming to residents of all ages within the community. This includes sport and fitness programming, enrichment programming, as well as a robust Patton Park Summer Park Program and Municipal Swimming Pool. The Recreation Department also permits all of the Town’s playing fields and facilities to our youth and adult sport organizations, as well as the Hamilton Wenham Regional High School athletic



teams. All of the department’s programmatic expenses are paid via the Recreation Revolving Fund.

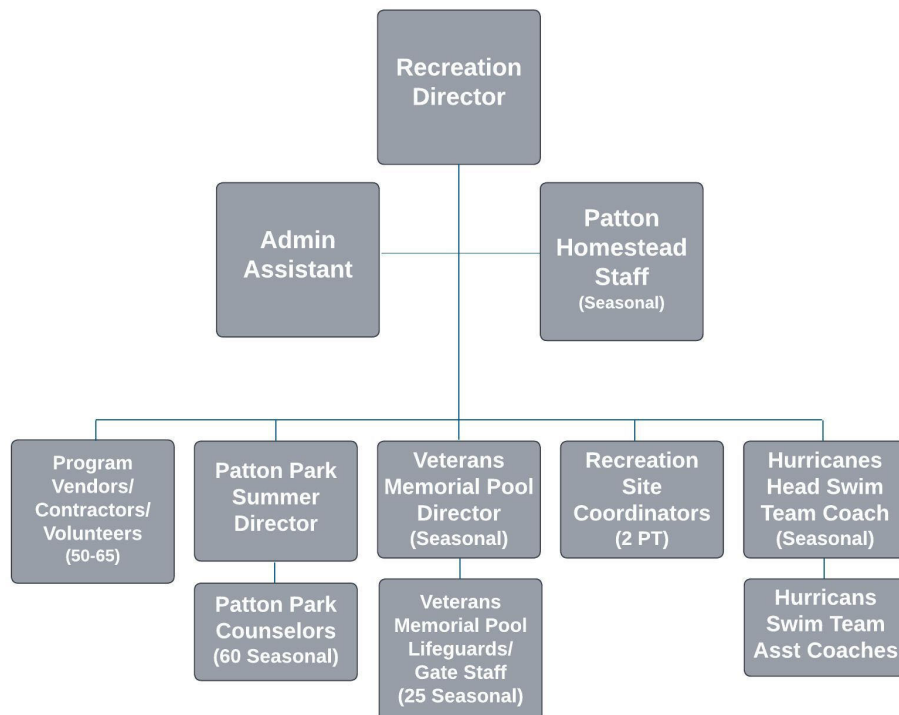
The Recreation Department prides itself on offering a wide variety of safe and affordable programming that community members of all ages can enjoy. Examples of programming include:

- Adult & Seniors - Lap Swim Passes, Pickleball, Walking Passes, Adult Boot Camp, Tennis, Volleyball, Water Exercise, Basketball, Co-Ed Adult Softball, & Art & Enrichment Programming
- Youth – Golf Lessons, Archery, Running Club, Flag Football, Lego Engineering, Babysitting Training, Karate, Ice Skating Lessons, Chess Lessons, Baseball, Gymnastics, Tennis, Card Trading Programs and Events, Softball, World Languages, Pickleball, Field Hockey, After School Programming, School Vacation Programming and Trips
- Pre-school – Soccer for Pre-K/K, Learn to Skate Program, T-Ball, Tiny Tot Basketball, Mini Tennis, Lego Stem, Tennis, Imagination Station
- Specialty Programming/Special Events - Pumpkin Fest, Flashlight Candy Cane Hunt, Gingerbread House Making, Make Your Own Teddy Bear Night, Educational and Enrichment Nights, Family Bingo, Bike/Walk to School Day, Movies & Music at the Homestead, Early Release & No School Programming



- Weekly Summer Programming – During the summer our department offers number of weekly programs for children ages 4-15. This includes our popular Patton Park Summer Park Program in which participants engage in activities such as sports, arts and crafts, special entertainment, swimming, and field trips
- Veterans Memorial Pool – Our department operates a municipal swimming pool during the summer months. In addition to open public swim, we offer swimming lessons, Adult Lap Swim Time, Hurricanes Swim Team, and free senior swim time

Organizational Chart



Year in Review

The Recreation Department continued its upward growth with programming and registrations. This past year the department had 6,800 program registrations, which was an increase of over 1,000 registrations from the previous year. The Department also had over 600 new accounts created on our registration software, which indicates we are reaching a wider base of our communities to participate in our numerous offerings. Our department would not achieve this level of success without all of our incredible staff members, parent volunteers, and collaboration from other Town departments.

More information may be found on the Town website @ <https://www.hamiltonma.gov/government/recreation-department/>



FY2024 Accomplishments

- Completed improvements to the infrastructure, amenities, & technology at the pool for a better guest experience for the summer of 2023 (FY2024)
- Successfully maintained financial stability in the Recreation Revolving Account which allowed the department to complete improvements at the pool for the summer of 2023 (FY2022-2024)
- Working with the DPW, the department will begin the initial phase (engineering) from the findings of the Patton Park Master Plan
- Successfully transitioned the Homestead into the Recreation Department. Offered a number of programs, events, and activities, which we look to build upon heading into spring 2024 and beyond



FY2025 Goal Updates

- Playground Inspections were completed at both the Patton Park Playground and Pingree Park Playground
- Currently undergoing the replacement of the HVAC system at the Recreation Center which was approved by voters at the April 2024 Annual Town Meeting.
- Currently the Patton Park Master Plan is entering the second phase of implementation. This includes technical and detailed plans for drainage, gazebo improvements, and accessible walkways and paths throughout the park. These three items were listed as high priority items in the Master Plan
- The Department has successfully stabilize finances in the Recreation Revolving Fund since the large expenditures in FY2023 & FY2024 for the Capital Improvements at the Veterans Memorial Pool.
- Installed security cameras within Patton Park as well as the Veterans Memorial Pool using ARPA Funds





FY2026 Goals

GOAL #1	Begin Construction/Earthwork on the Patton Park Master Plan
Objective	After completion of the final design (FY25) secure funding to complete the first phase of the Master Plan which include drainage improvements, rehabilitation of the Gazebo, accessible walkways and paths, and improved amenities
Measurement	Approved design and plan using community input that would be ready for the construction phase
Timing	FY2025 & FY2026

GOAL #2	Complete the Joanne Holbrook Patton Pavilion Project at the Patton Homestead
Objective	To complete construction of the pavilion prior with a mix of public/private funds
Measurement	Successful process concluding with the pavilion construction of the pavilion
Timing	By end of 2025 calendar year

GOAL #3	Collaborate successfully with the Schools and various users on the new High School Athletic Facility
Objective	To ensure fair and representative playing time for youth sports groups based on the allocated hours
Measurement	Track hours and use through the 2025 Fall and 2026 Spring and summer seasons
Timing	At the conclusion of the Summer of 2026



Trends/Metrics (Fiscal Year)

Description	FY2023	FY2024	FY2025 (2 nd Qtr.)	FY2026 (Target)
Total Unique Program Registrations and Memberships	5,671	6,802	2,324	7,000
Total Program and Membership Revenue	\$619,204	\$749,995	\$234,370	\$775,000

Trends/Metrics (Summer Operations)

Description	Summer 2023	Summer 2024	Summer 2025 (Target)
Patton Park Summer Program Registrations	2,121	2,224	2,240
Patton Park Campers Per Day	211	214	220
Veterans Memorial Pool - Open Swim Attendance	6,889	7,667	8,000
Veterans Memorial Pool - Average Attendance	102	104	107
Hurricanes Swim Team Participants	84	88	90

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Recreation Salaries	150,467	203,904	213,911	175,722	(38,189)	-17.85%
Recreation Expenses	29,411	21,771	21,050	22,940	1,890	8.98%
Total	179,878	225,675	234,961	198,662	(36,299)	-15.45%





EDUCATION





Education Overview

Overview

The town of Hamilton is a member of the Hamilton-Wenham Regional School District alongside the town of Wenham. The Towns were first regionalized in 1959. The current agreement was first established in 2000 and amended in 2010 and again in 2014. It is governed by a seven-member School Committee that oversees three elementary schools, one middle school, and one high school.



The regional agreement outlines how the annual apportionment of costs are calculated and incurred by each member town for the five schools: Buker Elementary School, Cutler Elementary School, Winthrop Elementary School, Miles River Middle School, and Hamilton-Wenham Regional High School. Our agreement assesses both our Operating and Capital budgets in the same manner. A snapshot of enrollment is reviewed on October 1st of every year to determine how many students are residents of Hamilton and how many are in Wenham for the three school years preceding the budget year to come up with a rolling average. This average is then applied to the net budget to determine each town's portion of the budget. For our FY2026 Budget, we look at the population from October 1, 2022 to October 1, 2024.

Enrollment

School	FY2023	FY2024	FY2025	FY2026 (Projection)
Buker Elementary School	265	259	255	255
Cutler Elementary School	254	255	246	246
Winthrop Elementary School	313	331	329	329
Miles River Middle School	371	378	391	391
Hamilton-Wenham Regional High School	450	442	448	448
Total	1,653	1,665	1,669	1,669



Per Pupil Expenditure

District	FY2021	FY2022	FY2023
Hamilton-Wenham Regional School District	\$20,544.67	\$22,092.33	\$23,724.69
<i>State Average</i>	<i>\$19,066.35</i>	<i>\$20,283.76</i>	<i>\$21,885.22</i>

Circuit Breaker Funding

Fiscal Year	Net Claim	Reimbursement Amount In Following Year	CB Extraordinary Relief	% of Claim	Number of Students
FY2019	\$1,316,439	\$987,334		75%	38
FY2020	\$1,569,912	\$1,177,434	\$134,147	75%	43
FY2021	\$1,748,216	\$1,311,170		75%	44
FY2022	\$1,974,740	\$1,481,062		75%	40
FY2023	\$2,080,549	\$1,468,782		70.6%	42
FY2024	\$2,080,549	\$1,472,360		70.7%	42
FY2025 Projection	\$2,797,884	\$1,885,493		67.4	37
FY2026 Projection	\$2,797,884	\$1,885,493		67.4	37



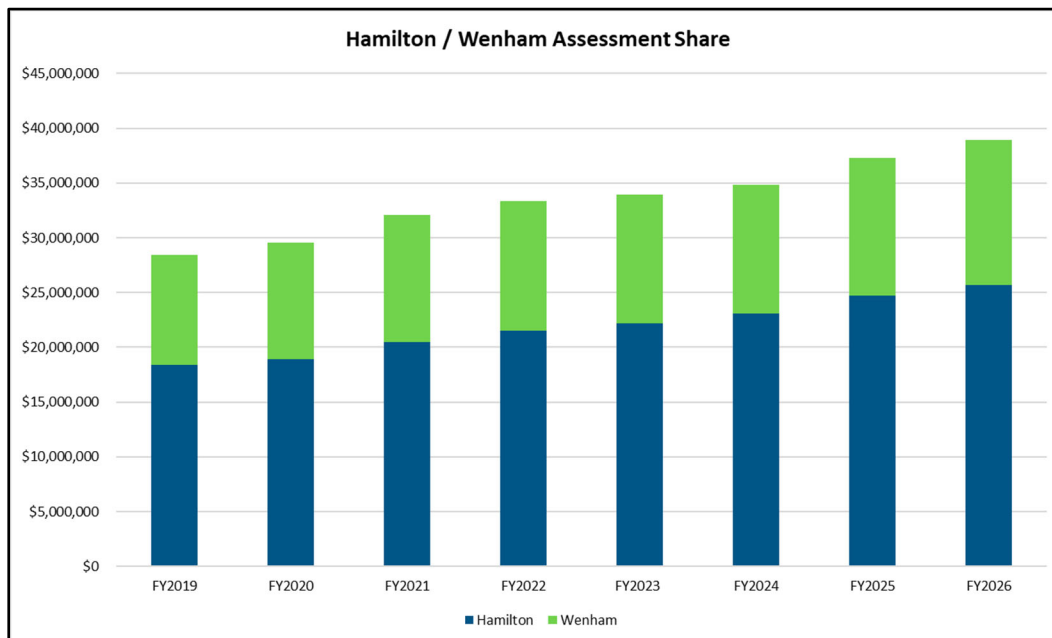


Federal & State Grant Funding

Fiscal Year	Total Award	Total Received
FY2019	\$707,158	\$701,686
FY2020	\$700,227	\$705,630
FY2021	\$1,270,560	\$1,143,459
FY2022	\$1,014,837	\$1,359,357
FY2023	\$823,030	\$1,284,870
FY2024	\$810,756	\$998,862
FY2025 Projection	\$810,756	\$810,756
FY2026 Projection	\$810,756	\$810,756

Assessment Calculation Trends

Fiscal Year	Hamilton %	Hamilton \$	Wenham %	Wenham \$
FY2019	64.65%	\$18,385,495	35.35%	\$10,053,012
FY2020	64.05%	\$18,941,583	35.95%	\$10,631,536
FY2021	63.86%	\$20,491,737	36.14%	\$11,596,796
FY2022	64.44%	\$21,502,184	35.56%	\$11,865,575
FY2023	65.40%	\$22,213,591	34.60%	\$11,752,145
FY2024	66.22%	\$23,089,491	33.78%	\$11,778,360
FY2025	66.29%	\$24,697,482	33.71%	\$12,559,242
FY2026	65.92%	\$25,669,983	34.08%	\$13,271,132





Annual Updates:

Hamilton-Wenham Regional School District



Looking Back: FY2024

Throughout 2024, we have been working hard, planning, and developing plans for a new consolidated elementary school. This new school building will be state-of-the-art while meeting the needs of all our students in grades 1-5. If this project comes to fruition, we will break ground in the summer of 2025 and open the doors in the fall of 2028.

During the summer of 2024, we broke ground for the Athletic Facilities Improvement Project. It will take slightly more than a year to complete but will be an excellent addition for not only school athletics but also for members of our community. Some of the amenities include two turf multipurpose fields, a turf softball field, a new running track, and much-needed tennis courts.

FY2024 Accomplishments

- The District has met and continues to meet all requirements for the Cutler School Building Project prescribed by the Massachusetts School Building Authority (MSBA) during the 2023-24 school year and beyond. Highlights include:
 - ✓ *The School Building Committee voted for a preferred Design option for the new Cutler Elementary School Project*
 - ✓ *Preferred Schematic Report Submitted to the MSBA*
 - ✓ *Preliminary Design Program Submitted to the MSBA*
 - ✓ *Successful submission of Schematic Design to the MSBA*
- We have continued our focus on the MTSS structures at the elementary level and extended MTSS structures into the middle school and high school. The data is overwhelmingly positive as we work to find ways to continue to help more students reach grade-level benchmarks.
- District Elementary Leadership participated in DESE's Evaluation and Select Network, utilizing the IMplement MA Process, the Department of Elementary and Secondary Education's (DESE's) inclusive and robust four-phase process to select and well implement high-quality instructional materials (HQIM), grounded in equity for students and aligned to the DESE Educational Vision. Over the course of the school year, guidance from the IMplement MA Process informed the work of the Elementary Math Curriculum Council.
- Developed a written procedure and process for cataloging, prioritizing, and funding capital investments.
- Utilize quarterly data meetings to support the continuous monitoring of student progress.





FY2024 Statistics

1. **Enrollment:** As of October 1, 2024, the HWRSD serves 1,706 students, mainly in grades PreK-12. Forty-one (41) of these students are served out-of-district, 63 students are School Choice-In, and 23 are tuition-in Pre-K students.
2. **Staffing:** The HWRSD staff comprises approximately 295 Full-Time Equivalent (FTE) Positions. Professional Teaching Staff, 182 total, make up 62% of these FTEs. Teaching assistants, 57 total, make up 19% of these FTEs. The remaining 56 positions are distributed among administrators, administrative assistants, LPNs, tutors, crossing guards, lunch monitors, and custodial/maintenance functions.
3. **Financials:** The FY2025 Total Expenditures Budget was approved by both Hamilton and Wenham Town Meeting for the amount of \$46,636,014. The FY26 budget request will be presented in detail on the HWRSD Website: www.hwschools.net.



FY2025 Goals & Objectives

GOAL #1	Student Learning: Multi-Tiered System of Support (MTSS)
Objective	The Superintendent will continue to work to develop and support all building-level leaders in implementing and executing a grade-appropriate Multi-Tiered System of Support (MTSS) by the end of June 2025, with a focus on improving instructional leadership at all buildings.
GOAL #2	Professional Practice: Evaluate & Update Current Districtwide Multi-Hazard Response Plans
Objective	The Superintendent will work to review and update the district multi-hazard response plan that has not been reviewed or updated in many years. The process will be complete by the end of May 2025 in time for submission to the MA DESE for the September 1, 2025, due date.



GOAL #3	District Improvement: Complete Educational Plan for Buker Pre-K & Kindergarten
Objective	By June 30, 2025, the Superintendent will create an Educational Plan to address the potential relocation of Kindergarten and PreK to the Buker school building, contingent on the approval of the HW Elementary School Project.

GOAL #4	District Improvement: Manage Multiple Building / Construction Projects
Objective	The Superintendent will continue to manage both the Athletic Facilities Improvement Project and the Cutler Elementary Project throughout the 2024-2025 school year by attending all meetings with the OPM, Architects, Contractors, Sub-Contractors, and other local entities, gathering information as needed, hosting visioning sessions, and keeping transparency with the communities.





HWRSD Recognitions & Thanks

HWRSD would like to recognize and celebrate the retirements of following employees. We thank them for their many years of service!

Name	Position	Service Years	Location
<i>Deborah Clapp</i>	Science Teacher	24	Hamilton-Wenham HS
<i>Beth Dahlmer</i>	Occupational Therapy Teacher	16	Winthrop Elementary
<i>Karen D'Alfonso</i>	Special Education Physical Therapist	19	Winthrop Elementary
<i>Leslie Grant</i>	School Psychologist	28	Districtwide
<i>Jacqueline Johnson</i>	Art Teacher	16	Winthrop/Buker Elementary
<i>Anne Page</i>	History Teacher	19	Hamilton-Wenham HS
<i>Ramon Ruiz</i>	School Psychologist	16	Districtwide
<i>Mark Williams</i>	Grade 5 Teacher	26	Winthrop Elementary





HWRSD School Committee Members & Staff

School Committee Members

- Dana Allara, *Chair*
- Amy Kunberger, *Vice Chair*
- David Polito, *Secretary*
- Julia Campbell, *Assistant Secretary*
- David Frenkel
- Jennifer Carr
- Trenton Honda

Central Office Administration

- Eric Tracy, *Superintendent*
- Vincent Leone, *Assistant Superintendent of Finance & Administration*
- Jennifer Clifford, *Director of Teaching and Learning*
- Curtis Wightman, *Director of Facilities, Maintenance & Operations*
- Stacy Bucyk, *Director of Student Services*
- Risa Hassel, *Director of Human Resources*





Annual Updates:

Essex North Shore Agricultural & Technical School



Overview

Essex North Shore Agricultural and Technical School (ENSATS) is Massachusetts' premier regional technical and agricultural high school, serving 17 member communities on the North Shore and 41 surrounding communities. Our mission is to create a culture of excellence, encourage continuous growth, and promote professionalism and citizenship for all students, as they develop into architects, artisans, and authors of the 21st century community.

Twenty-six career, technical, and agricultural programs are available to students from member communities whereas students from surrounding communities select from seven agricultural areas.

Enrollment at ENSATS is 1,857 for the 2024-2025 school year. We espouse the development of student qualities, ensuring that all of our graduates are future-ready. Our goal is for students to be collaborative, culturally proficient, entrepreneurial, kind, responsible, and persevere.

ENSATS at a glance	
<i>As of October 1st 25 Total Hamilton Student Population</i>	
Grade	9 - 8
Grade	10 - 7
Grade	11 - 4
Grade	12 - 6

CREATE. ENCOURAGE. PROMOTE. DEVELOP.

School Programming

- Agricultural Programs:** Arboriculture, Companion Animals, Equine Science, Landscape & Turf Management, Natural & Environmental Sciences, Sustainable Horticulture, Veterinary Science and Livestock and Poultry
- Construction Related Programs:** Carpentry, Construction Craft Laborers, Electrical, HVAC/Refrigeration, Plumbing
- Health Services Programs:** Dental Assisting, Early Education & Care, Health Assisting
- STEAM:** Advanced Manufacturing, Design & Media Communications, Engineering & Automation Technology, Metal Fabrication & Joining Technologies, Information Technology Services, Biotechnology
- Service Programs:** Automotive Technology, Cosmetology, Culinary Arts & Hospitality, Marketing



Looking Back: FY2024

We create opportunities for students throughout our region to have access to high quality career technical and agricultural education. Partnering with our districts, we have enrolled 33 additional students in our CTAE After Dark Partnership Program into high-demand career areas as a model for the state's Career Technical Initiative. Participating students are from Beverly, Gloucester, Marblehead, and Swampscott. The programs include Constructional & Craft Laborers, Health Assisting Horticulture, and Advanced Manufacturing. The CTAE After Dark Partnership Program is workforce based, developed to meet the needs of our local and regional labor markets. We continue to expand the communities who participate in this program.

Our Cooperative Education Program places upperclassmen in positions where they work among professionals in their field. These opportunities often lead to full-time employment upon graduation as we continue to work with our industry leaders to meet the needs of the current workforce and strengthen the economic pathways for our students. There are currently 6 students from Hamilton participating in our Cooperative Education Program. Our graduates enter the workforce with industry recognized credentials and hours toward professional licensure, which gives them an advantage and adds to future work readiness. Business, industry, and labor representatives serve on our Program Advisory Committees to ensure that we meet all industry standards.

Over 65% of our students enroll in post-secondary apprenticeship programs or college, with many having earned articulated college credit. The remaining 35% enter the workforce or military upon graduation. Many students continue their education in our NightHawks program. Several of our programs offer valued services to the residents of our communities, including the Maple Street Bistro and Café, Salon 565, Pet Grooming, Automotive Technology, and Blooming Designs & More. Angell at Essex is a full service animal clinic providing veterinary services to the community.

Our CTAE students participate in community outreach projects within our 17 district communities. These projects are for local municipalities and non-profit organizations. Essex Tech provides students with extracurricular activities including 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 employability skills across their career and technical disciplines.



From School Year 2023 to School Year 2024, we have received several millions of dollars in competitive grant funding to increase educational opportunities for our students, secure capital equipment, provide student support, and expand and improve CTAE programs. We have embarked on a large South Campus expansion that includes a large Geo-Thermal HVAC project at Gallant, the inclusion of the STEAM Academy, completion of a new HVAC-R system at the Alumni Gymnasium, paving project, and the Larkin Cottage is expected to be complete this school year.

We welcome tours for community officials and encourage you to follow us on social media.

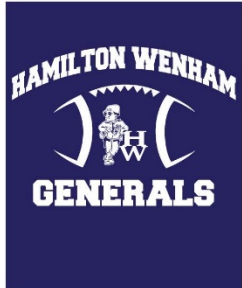
Heidi T. Riccio, Ed.D, Superintendent-Director

Charles Rowe, Automotive Technology, Grade 10 / Hamilton



Budget Summary & Timeline

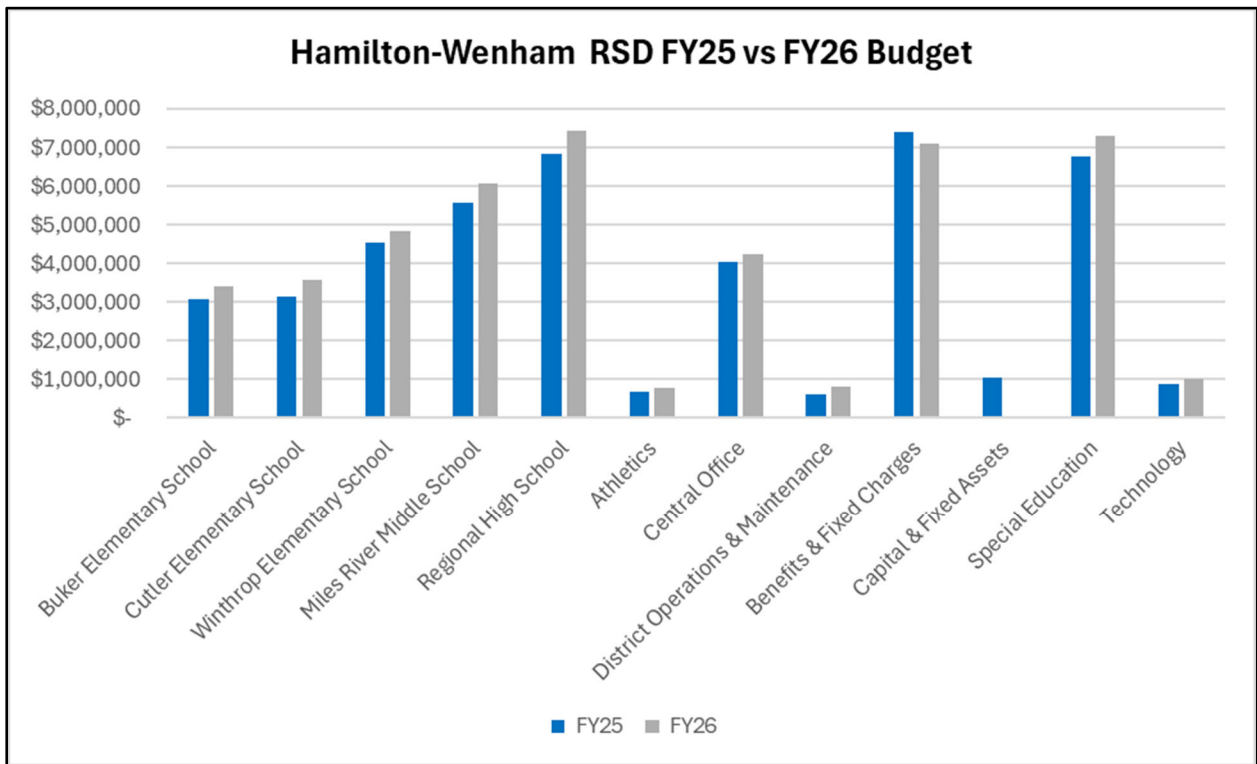
FY2026 Budget Summary Discussion



The FY2026 Budget cycle was challenging. With rising inflation and increasing wages, the District had many difficult decisions to keep the budget palatable. During FY2025, the School District settled four of its five union contracts that all impacted the FY2026 Budget. Overall salaries increased by 8.8% going from \$25.3M in FY2025 to \$27.6M in FY2026, or an increase of \$2.2M.



Salaries in the FY2026 account for 59.15% of the total Operating budget. In order to keep the overall budget under override levels, the District deferred utilizing prior year excess funds for capital purchases and upgrades and instead, used those funds to offset the overall budget for one year. This was done in order to lower the overall increase to taxpayers.





FY2026 Timeline

Date	Milestone
Wednesday, September 18, 2024	First Quintuple-Board Chairs Meeting 3:30-5:00 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
Monday, September 23, 2024	Capital Planning/Finance Subcommittee Meeting (2:30-4:00)
Monday, October 7, 2024	First FY26 Budget Meeting 10:00 - 11:30 (<i>Super., Assist. Super., Town Man./Adm. & Fin Dir.</i>)
Thursday, October 10, 2024	Distribution of the Draft FY26 Budget Calendar to School Committee
Monday, October 21, 2024 - Friday, November 1, 2024	Leadership Team Develops Building Based Level Service Budget
Thursday, October 24, 2024	Distribution of the Final FY26 Budget Calendar
Monday, October 28, 2024	FY26 Budget Process Roll Out to Leadership Team
Tuesday, October 29, 2024	Capital Planning/Finance Subcommittee Meeting (3:30-4:30)
Thursday, October 31, 2024	District submits FY24 E&D to MA DOR for Certification
Monday, November 4, 2024 - Wednesday, November 13, 2024	One-on-One Level Services Assessment and Proposals by Responsibility Center (<i>Principals & Hiring Managers to Super. & Assist. Super.</i>)
Wednesday, November 6, 2024	Distribution of Resident Enrollment Data to Towns Budget 101 Session 4:00 - 5:30
Tuesday, November 12, 2024	Capital Planning/Finance Subcommittee Meeting (3:30-4:30)
Wednesday, November 13, 2024	Second Quintuple-Board Chairs Meeting 4:30-6:00 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
Wednesday, November 20, 2024	First Quintuple-Board Meeting 6:30-8:30 (All Members)
Thursday, November 21, 2024	FY26 Capital Budget Recommendation, and FY26 Preliminary Budget (Super. to School Committee)
Wednesday, November 27, 2024	Second FY26 Budget Meeting 9:00 - 10:30 (<i>Super., Assist. Super., Town Man./Adm. & Fin. Dir.</i>)
Thursday, December 5, 2024	FY26 Budget Review School Committee Meeting (5 Principals to School Committee)
Wednesday, December 18, 2024	Capital Planning/Finance Subcommittee Meeting (3:00-4:30)
Thursday, December 19, 2024	FY26 Budget Review School Committee Meeting (Athletics, IT, FMO, to School Committee)
Thursday, January 2, 2025	FY26 Budget Review School Committee Meeting (Student Services, T&L, & Central Office to School Committee) SC Approves Superintendent TENTATIVE FY26 Budget Proposal
Monday, January 6, 2025	Assist. Super. delivers adopted Tentative FY26 Budget to Towns SC advertises FY26 Budget Public Hearing #1 & #2



Date	Milestone
Wednesday, January 8, 2025	Third Quintuple-Board Chairs Meeting 4:30-6:00 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
Monday, January 13, 2025	Capital Planning/Finance Subcommittee Meeting (3:00-4:30)
Wednesday, January 15, 2025	Second Quintuple-Board Meeting 6:30-8:30 (All Members)
Thursday, January 16, 2025	SC holds FY26 Budget Public Hearing #1 Presentation/Review of any additional budget items requested by School Committee members
Thursday, January 23, 2025	Presentation/Review of any additional budget items requested by School Committee members
Thursday, February 6, 2025	SC holds FY26 Budget Public Hearing #2 SC Adopts Final FY26 Budget
Monday, February 10, 2025	Assist. Super. delivers adopted Final FY26 Budget to Towns
Thursday, February 13, 2025 <i>off cycle week</i>	Backup Date for Final FY26 Budget Vote by School Committee
Saturday, April 5, 2025	Annual Town Meeting





Historical Expenditures

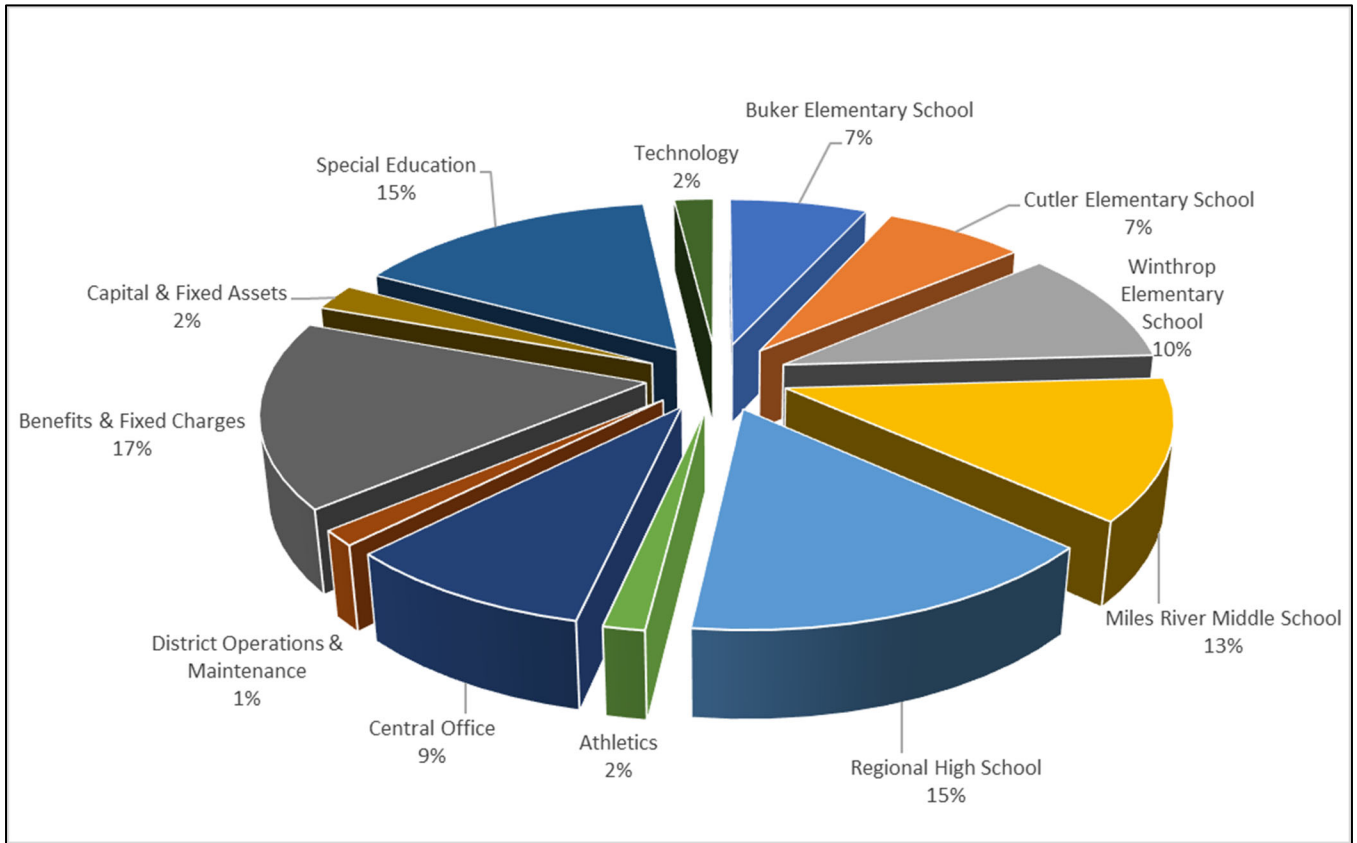
Distribution of Budget Expenditure (By School)

Summary By Site & Support Program	FY24	FY24	FY25	FY25	Change YoY		
	FTE	Budget	FTE	Budget	FTE	\$	%
Buker Elementary School	36.37	\$ 2,868,181	38.62	\$ 3,058,941	2.25	\$ 190,760	6.65%
Cutler Elementary School	40.68	\$ 3,107,688	37.44	\$ 3,135,412	(3.25)	\$ 27,723	0.89%
Winthrop Elementary School	59.14	\$ 4,205,911	61.79	\$ 4,549,285	2.65	\$ 343,374	8.16%
Miles River Middle School	56.06	\$ 5,245,847	55.81	\$ 5,579,936	(0.25)	\$ 334,089	6.37%
Regional High School	69.68	\$ 6,865,633	67.23	\$ 6,842,789	(2.45)	\$ (22,844)	-0.33%
Athletics	1.75	\$ 594,813	2.00	\$ 665,940	0.25	\$ 71,127	11.96%
Central Office	13.76	\$ 3,972,792	11.86	\$ 4,035,389	(1.90)	\$ 62,597	1.58%
District Operations & Maintenance	3.25	\$ 584,884	3.25	\$ 613,401	-	\$ 28,517	4.88%
Benefits & Fixed Charges	0.86	\$ 6,282,809	0.52	\$ 7,409,887	(0.34)	\$ 1,127,078	17.94%
Capital & Fixed Assets	-	\$ 2,273,287	-	\$ 1,034,622	-	\$ (1,238,665)	-54.49%
Special Education	12.44	\$ 7,128,682	10.00	\$ 6,773,599	(2.44)	\$ (355,083)	-4.98%
Technology	7.00	\$ 940,817	6.00	\$ 870,120	(1.00)	\$ (70,697)	-7.51%
District Totals	300.99	\$ 44,071,344	294.52	\$ 44,569,320	(6.47)	\$ 497,976	1.13%





Distribution of Budget Expenditure (By School) Graphic





Distribution of Budget Expenditure (By DESE Category)

Summary by DESE Category	FY24	FY24	FY25	FY25	Change YoY		
	FTE	Budget	FTE	Budget	FTE	\$	%
Administration	8.04	\$ 1,564,488	8.09	\$ 1,693,765	0.05	\$ 129,277	8.26%
Instructional Leadership	25.73	\$ 2,721,311	26.76	\$ 2,973,878	1.03	\$ 252,567	9.28%
Teachers	153.60	\$ 14,065,389	151.10	\$ 14,277,483	(2.50)	\$ 212,094	1.51%
Other Teaching Services	67.98	\$ 3,175,103	65.02	\$ 3,423,105	(2.96)	\$ 248,001	7.81%
Professional Development	3.50	\$ 629,362	3.50	\$ 607,688	-	\$ (21,674)	-3.44%
Inst. Materials, Equip., & Technology	-	\$ 847,106	-	\$ 881,992	-	\$ 34,886	4.12%
Guidance, Counseling, Testing	15.78	\$ 1,459,404	13.78	\$ 1,370,908	(2.00)	\$ (88,496)	-6.06%
Pupil Services	9.25	\$ 3,609,330	9.50	\$ 3,589,156	0.25	\$ (20,174)	-0.56%
Operations & Maintenance	16.25	\$ 2,848,878	16.25	\$ 2,770,408	-	\$ (78,470)	-2.75%
Benefits & Fixed Charges	0.86	\$ 6,282,809	0.52	\$ 7,409,887	(0.34)	\$ 1,127,078	17.94%
Capital & Fixed Assets Improvements	-	\$ 2,273,287	-	\$ 1,034,622	-	\$ (1,238,665)	-54.49%
Programs with Other School Districts	-	\$ 4,594,877	-	\$ 4,536,428	-	\$ (58,449)	-1.27%
Grand Total	300.99	\$ 44,071,344	294.52	\$ 44,569,320	(6.47)	\$ 497,976	1.13%

Historical Budget Increase Trends

Summary by DESE Category	FY21	FY22	FY22	FY22	FY23	FY23	FY23	FY24	FY24	FY25	FY25	Change YoY		
	Actuals	FTE	Budget	Actuals	FTE	Budget	Actuals	FTE	Budget	FTE	Budget	FTE	\$	%
Administration	\$ 1,063,926	7.47	\$ 1,383,565	\$ 1,149,272	7.84	1,462,438	\$ 1,315,390	8.04	\$ 1,564,488	8.09	\$ 1,693,765	0.05	\$ 129,277	8.26%
Instructional Leadership	\$ 2,344,429	26.27	\$ 2,618,506	\$ 2,526,613	26.25	2,761,992	\$ 2,600,142	25.73	\$ 2,721,311	26.76	\$ 2,973,878	1.03	\$ 252,567	9.28%
Teachers	\$12,679,496	153.70	\$13,183,707	\$13,140,067	157.60	13,931,127	\$13,558,644	153.60	\$14,065,389	151.10	\$14,277,483	(2.50)	\$ 212,094	1.51%
Other Teaching Services	\$ 2,631,831	68.08	\$ 3,014,610	\$ 2,877,674	73.85	3,278,704	\$ 2,903,616	67.98	\$ 3,175,103	65.02	\$ 3,423,105	(2.96)	\$ 248,001	7.81%
Professional Development	\$ 129,123	3.60	\$ 636,021	\$ 506,540	3.50	640,177	\$ 506,504	3.50	\$ 629,362	3.50	\$ 607,688	-	\$ (21,674)	-3.44%
Inst. Materials, Equip., & Technolo	\$ 746,209	-	\$ 854,757	\$ 771,114	-	961,543	\$ 1,126,369	-	\$ 847,106	-	\$ 881,992	-	\$ 34,886	4.12%
Guidance, Counseling, Testing	\$ 1,095,612	13.78	\$ 1,147,345	\$ 1,247,127	16.78	1,481,901	\$ 1,416,744	15.78	\$ 1,459,404	13.78	\$ 1,370,908	(2.00)	\$ (88,496)	-6.06%
Pupil Services	\$ 2,287,046	8.97	\$ 2,864,857	\$ 2,682,409	9.74	3,035,501	\$ 2,997,856	9.25	\$ 3,609,330	9.50	\$ 3,589,156	0.25	\$ (20,174)	-0.56%
Operations & Maintenance	\$ 2,207,181	16.25	\$ 2,366,101	\$ 2,759,241	16.25	2,900,639	\$ 2,806,122	16.25	\$ 2,848,878	16.25	\$ 2,770,408	-	\$ (78,470)	-2.75%
Benefits & Fixed Charges	\$ 4,806,832	0.86	\$ 5,927,024	\$ 4,918,405	0.86	8,146,280	\$ 7,256,466	0.86	\$ 6,282,809	0.52	\$ 7,409,887	(0.34)	\$ 1,127,078	17.94%
Capital & Fixed Assets Improve	\$ 96,774	-	\$ -	\$ 183,195	-	-	\$ 375,092	-	\$ 2,273,287	-	\$ 1,034,622	-	\$ (1,238,665)	-54.49%
Programs with Other School Distric	\$ 4,092,713	-	\$ 4,742,482	\$ 3,699,826	-	4,259,090	\$ 3,945,967	-	\$ 4,594,877	-	\$ 4,536,428	-	\$ (58,449)	-1.27%
Grand Total	\$ 34,181,172	298.98	\$ 38,738,975	\$ 36,461,481	312.67	42,859,392	\$ 40,808,912	300.99	\$ 44,071,344	294.52	\$ 44,569,320	(6.47)	\$ 497,976	1.13%



Major Budget Drivers

Assumptions

Description	Summary
Revenue	<ul style="list-style-type: none">• Chapter 70 funding is set to prior year actuals while Chapter 71 is assumed to be funded at 65%• Utilizing tuition-in revenue received in FY2025 towards FY2026 Budget for the second year in a row• Rising interest rates have increased our interest income budget• Year-over-year Excess & Deficiency is now utilized as an assessment offset only, and will not be utilized for capital purchases or upgrades
Grants	<ul style="list-style-type: none">• Federal Entitlement Grants will be level funded• State and local grants will be level funded
Enrollment	<ul style="list-style-type: none">• Will increase at the elementary level but decrease at the secondary again, while remaining flat overall• School Choice-In will decrease, reducing revenues• Pre-K enrollment has increased, increasing revenues
Circuit Breaker	<ul style="list-style-type: none">• Will be funded at 65%





Budget Drivers

Description	Summary
Salaries	<ul style="list-style-type: none"> Largest year-over-year increase with negotiations in 4 of 5 CBAs. As a result, the FY2026 Budget incorporates 2 years of increases
Transportation	<ul style="list-style-type: none"> Our transportation contracted ends on June 30, 2025, therefore the District will be going out to bid for a new contract starting in FY2026. The District anticipates an increase in costs to transport students and incorporated that increase into the FY2026 Budget
Special Education	<ul style="list-style-type: none"> Out-of-District placements budget increased year-over-year partially due to the prior year's reduction for pre-payments
Professional Development	<ul style="list-style-type: none"> Continued commitment to staff development however, in an effort to close the gap needed to avoid an override the school district lowered its professional development budget. Historically, the District would budget \$250 per teacher FTE as a piece of its overall professional development budget. For FY2026 that amount has been reduced to \$150 per FTE
Pension Appropriation	<ul style="list-style-type: none"> Yet again the School District has seen double digit increases to our pension liability. This appropriation is now well over one million dollars and saw a \$147K increase, which represented 12.4%
Enrollment	<ul style="list-style-type: none"> Residential enrollment for the School District (including both towns) has increased by 13 students compared to the year before. However, when looking at the total student population, year-over-year we've only increase by 2 students as we've experienced a drop in both Tuition-In (5) and School Choice-In (6). An interesting note, year-over-year Hamilton's residential enrollment remained exactly flat at 1,068, meaning Wenham made up the entire year-over-year increase of 13 students. This is one of the contributing factors for the apportionment calculation shift towards Wenham this budget cycle.



Description	Summary
Health Insurance	<ul style="list-style-type: none"> The total health insurance budget is not seeing a major year-over-year increase this budget cycle due to a major reduction in enrollments and savings from the prior year final premium rate increase coming in lower than what was budgeted.

FY2026 Recommended Budget Drivers Detail

Superintendent's FY26 Updated Tentative Budget Request			
Summary of Changes to Expenses (Gross) Over +/- \$10,000 (Operating & Debt)			
Additional FY25 COLA	\$ 1,070,857	Social Security Tax Liability	\$ (10,000)
FY26 COLA	\$ 817,643	School Choice-Out	\$ (10,000)
Step Increment	\$ 347,289	FY25 Planned 1.6 FTE Teacher Reduction Additional Savings	\$ (13,484)
OOD Transportation Contract Increases	\$ 242,315	Graduation Expense Reduction	\$ (16,700)
FY26 New Investment - 2.10 FTE STEM Teacher	\$ 208,791	Planned FY25 Pre-K Teacher Reduction Addition	\$ (17,022)
Extraordinary Maintenance	\$ 200,000	Professional Development	\$ (18,132)
Utilities	\$ 184,522	FY25 Planned Tech Reorg Additional Savings	\$ (25,563)
Net OOD Tuition	\$ 180,906	FY25 Unplanned MS 0.4 FTE Teacher Reduction	\$ (25,587)
Mandatory Essex Retirement Contribution	\$ 146,924	FY25 Turnover Savings	\$ (27,606)
Net Salary Scale Advancement	\$ 102,531	Net All Other Decreases Over \$(10,000)	\$ (31,309)
General Transportation Contract Increase	\$ 85,250	FY25 Planned MS 1.0 FTE Teacher Reduction Savings	\$ (42,077)
Net All Other Increases Under \$10,000	\$ 78,702	FY26 1.8387 FTE Literacy ESP Reduction	\$ (49,296)
Athletic User Fee Match	\$ 57,710	Health Insurance Premium and Enrollment Changes	\$ (91,447)
Cyber Security Upgrades	\$ 55,000	Salary Savings from Retirements	\$ (101,884)
OPEB Annual Increase	\$ 50,000	Debt Service Payments	\$ (118,787)
FY26 New Investment of a 1.0 FTE Special Education ESP @ HS	\$ 34,811	FY25 Staff Turnover Savings	\$ (192,085)
W/C & Property/Causality Insurance	\$ 34,560	Replacement of Building Equipment Increase (E&D Offset)	\$ (225,000)
Summer School	\$ 33,447	SMART Board Replacement Reduction (FY25 E&D Offset)	\$ (315,000)
Athletic Backfield Mowing	\$ 30,000	Capital Stabilization Transfer (FY25 E&D Offset)	\$ (494,622)
Annual SMART Board Replacements	\$ 26,500	OPEB (FY25 E&D Offset)	\$ (494,623)
Sick-Day-Buy-Back for Retirees	\$ 22,562		\$ (2,320,224)
Tech Infrastructure Upgrades	\$ 22,300		
Increase in Districts Deductible Payment	\$ 21,349		
FY26 Net Longevity COLA Reduction & Eligibility Changes	\$ 19,694		
FY25 Conversion of 0.5 FTE Library ESP to a 0.5 FTE Library Teacher	\$ 19,508		
ELA Curriculum	\$ 16,000		
Printer Management Services	\$ 15,154		
Math Workbooks	\$ 14,217		
Increase in Medicare Tax	\$ 12,378		
New FY25 OP Contract Step Increment	\$ 12,377		
403B Increase from New Contracts	\$ 12,350		
SRO Increase	\$ 12,252		
0.15 FTE Treasury & Payroll	\$ 11,571		
Furniture Replacement	\$ 11,000		
Maintenance Services	\$ 10,797		
	<u>\$ 4,221,267</u>		
Total	\$		1,901,043 4.08%



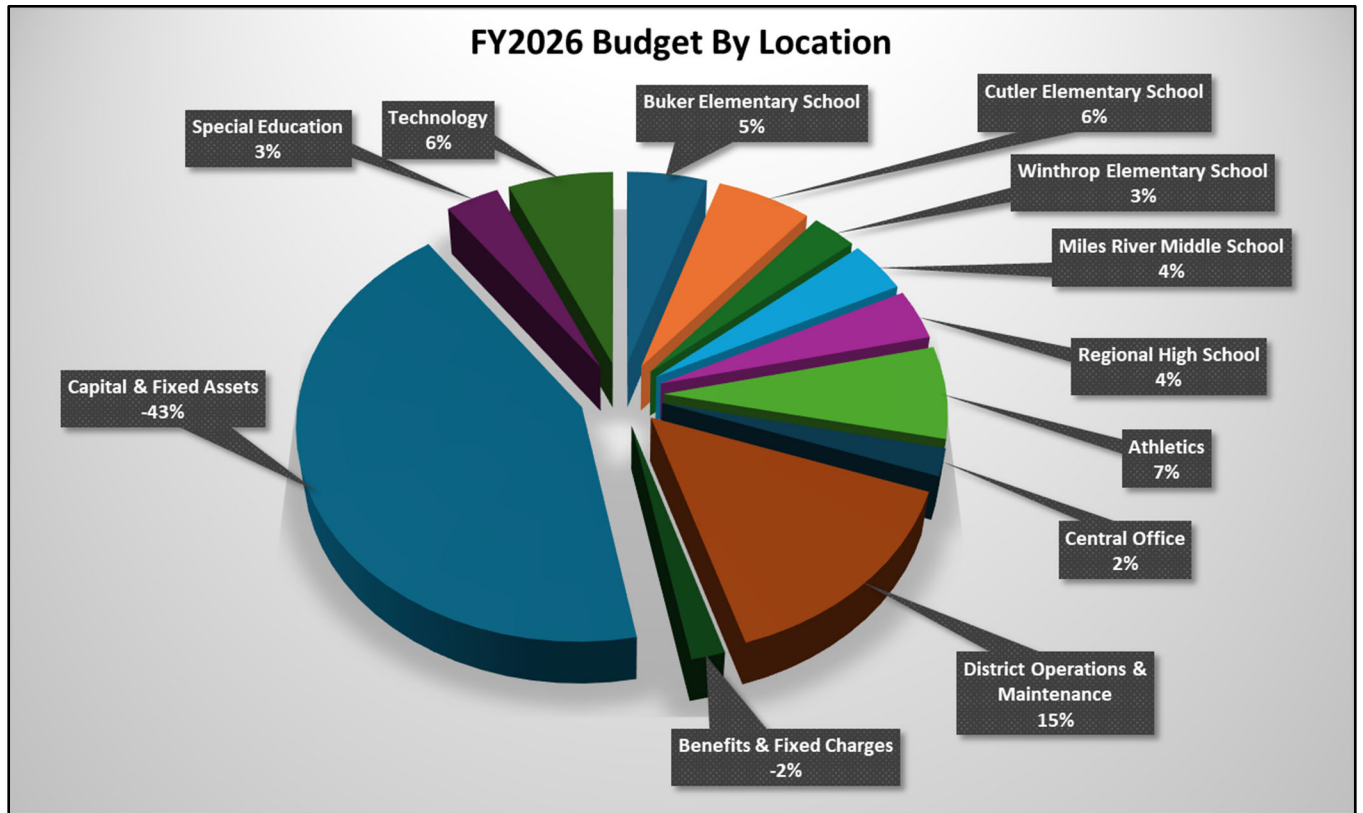
FY2026 Budget Request

Distribution of Budget Expenditure (By School)

Summary By Site / Support Program	FY2025 Budget	FY2026 Budget	\$ Increase	% of Total
Buker Elementary School	3,058,941	3,413,257	354,316	11.58%
Cutler Elementary School	3,135,412	3,569,910	434,498	13.86%
Winthrop Elementary School	4,549,285	4,849,548	300,263	6.60%
Miles River Middle School	5,579,936	6,076,663	496,727	8.90%
Regional High School	6,842,789	7,440,239	597,450	8.73%
Athletics	665,940	773,450	107,510	16.14%
Central Office	4,035,389	4,229,239	193,850	4.80%
District Operations & Maintenance	613,401	824,129	210,728	34.35%
Benefits & Fixed Charges	7,409,887	7,105,060	-304,827	-4.11%
Capital & Fixed Assets	1,034,622	0	-1,034,622	-100.00%
Special Education	6,773,599	7,304,608	531,009	7.84%
Technology	870,120	1,003,048	132,928	15.28%
District Totals	44,569,320	46,589,151	2,019,830	100.00%



Distribution of Budget Expenditure (By School) Graphic





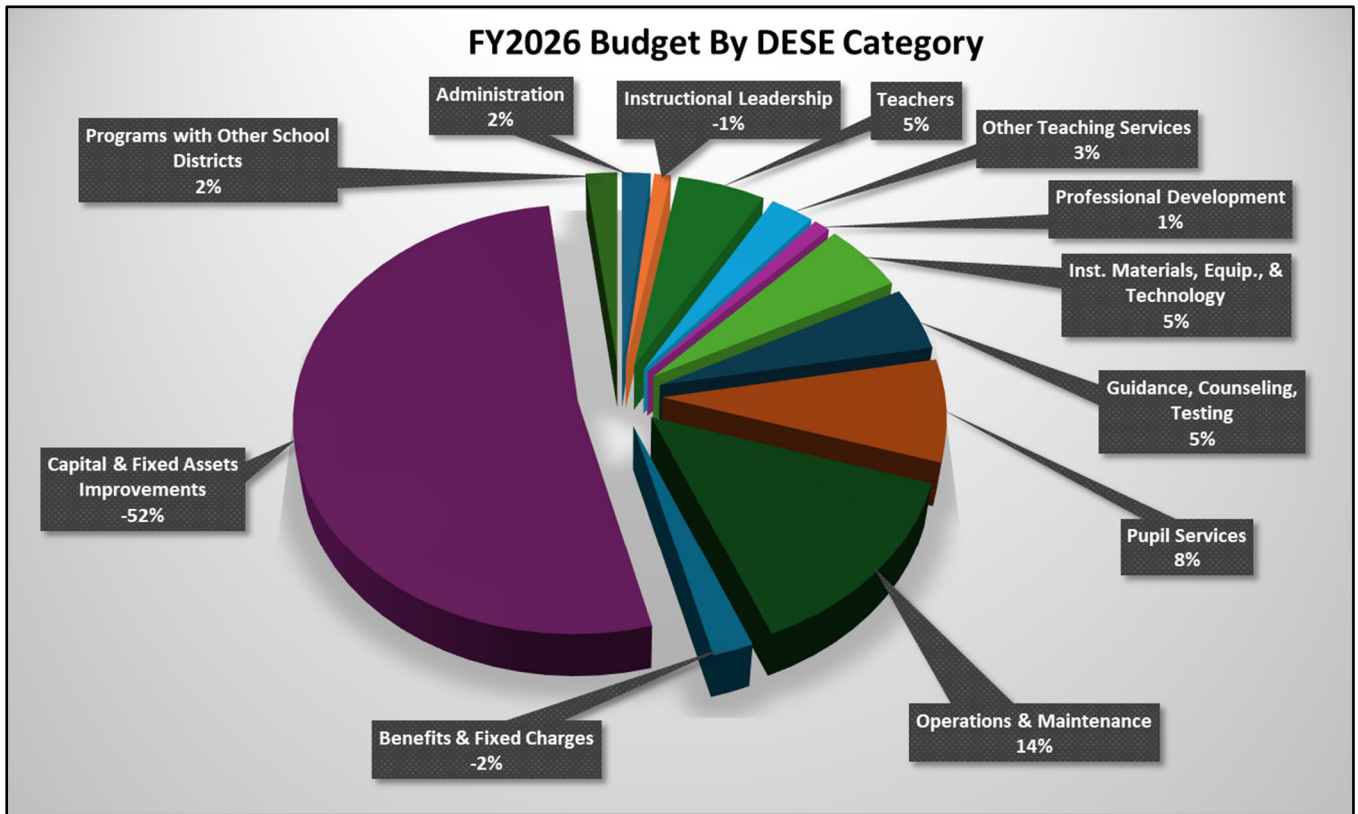
Distribution of Budget Expenditure (By DESE Category)

Summary by DESE Category	FY2025 Budget	FY2026 Budget	\$ Increase	% of Total
Administration	1,693,765	1,751,675	57,910	3.42%
Instructional Leadership	2,973,878	2,914,113	-59,766	-2.01%
Teachers	14,277,483	15,785,610	1,508,127	10.56%
Other Teaching Services	3,423,105	3,604,719	181,614	5.31%
Professional Development	607,688	619,799	12,111	1.99%
Inst. Materials, Equip., & Technology	881,992	970,540	88,548	10.04%
Guidance, Counseling, Testing	1,370,908	1,496,047	125,139	9.13%
Pupil Services	3,589,156	4,121,033	531,877	14.82%
Operations & Maintenance	2,770,408	3,513,222	742,814	26.81%
Benefits & Fixed Charges	7,409,887	7,105,060	-304,827	-4.11%
Capital & Fixed Assets Improvements	1,034,622	0	-1,034,622	-100.00%
Programs with Other School Districts	4,536,428	4,707,334	170,906	3.77%
District Totals	44,569,320	46,589,151	2,019,830	100.00%





Distribution of Budget Expenditure (By School) Graphic





Hamilton's Total Education Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
HW Regional School District	21,839,706	22,694,537	23,375,176	24,456,892	1,081,716	4.63%
Essex NS Agreement & Tech	290,037	291,073	402,150	424,070	21,920	5.45%
Debt / Tech High School	26,575	24,209	24,209	59,531	35,322	145.90%
Debt Winthrop / Roof	83,172	82,229	83,592	84,295	703	0.84%
Debt Feasibility / Athletic Fields	-	-	1,044,124	844,686	(199,438)	-19.10%
Debt Buker / Winthrop Boiler	-	-	-	5,837	5,837	100.00%
Debt Winthrop / Fire Supp	-	-	-	13,548	13,548	100.00%
Debt Buker / Winthrop Boiler	76,191	75,888	81,272	79,434	(1,838)	-2.26%
Debt Winthrop / Fire Supp	83,597	92,879	89,989	61,085	(28,904)	-32.12%
FY21 Capital Projects	128,646	143,959	139,713	124,206	(15,507)	-11.10%
Total	22,527,924	23,404,774	25,240,225	26,153,584	913,359	3.62%





Hamilton Enrollment

Actual Pupil Enrollment (October 1st)

Grade	FY2024	FY2025
Buker Elementary School		
K	5	9
1	11	5
2	22	12
3	7	18
4	9	7
5	15	8
Sub Total	69	59

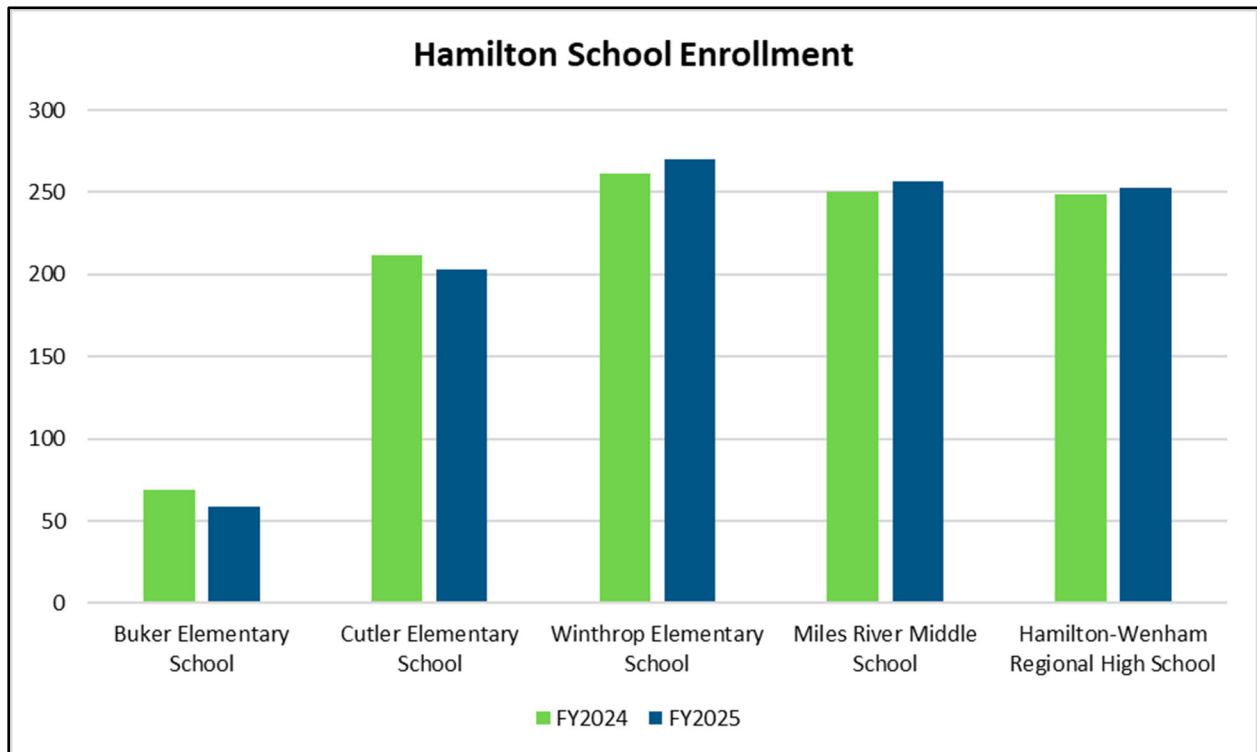
Cutler Elementary School		
K	42	26
1	31	43
2	36	32
3	31	36
4	33	30
5	39	36
Sub Total	212	203

Winthrop Elementary School		
PK	9	8
K	34	44
1	56	34
2	38	56
3	48	38
4	41	50
5	35	40
Sub Total	261	270



Grade	FY2024	FY2025
Miles River Middle School		
6	94	85
7	77	94
8	79	78
<i>Sub Total</i>	250	257

Hamilton-Wenham Regional High School		
9	74	68
10	50	74
11	60	49
12	65	62
<i>Sub Total</i>	249	253
Total	1,041	1,042





Budget vs Actual

Summary by DESE Category	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget
Administration	1,462,438	1,315,390	1,564,488	1,358,842	1,693,765
Instructional Leadership	2,761,992	2,600,142	2,721,311	2,639,555	2,973,878
Teachers	13,931,127	13,558,644	14,065,389	13,713,020	14,277,483
Other Teaching Services	3,278,704	2,903,616	3,175,103	3,056,395	3,423,105
Professional Development	640,177	506,504	629,362	517,342	607,688
Inst. Materials, Equipment & Technology	961,543	1,126,369	847,106	1,055,943	881,992
Guidance, Counseling, Testing	1,481,901	1,416,744	1,459,404	1,389,944	1,370,908
Pupil Services	3,035,501	2,997,856	3,609,330	3,333,445	3,589,156
Operations & Maintenance	2,900,639	2,806,122	2,848,878	3,615,744	2,770,408
Benefits & Fixed Charges	8,146,280	7,256,466	6,282,809	5,514,415	7,409,887
Capital & Fixed Assets Improvements	-	375,092	2,273,287	2,243,706	1,034,622
Programs with Other School Districts	4,259,090	3,945,967	4,594,877	4,506,592	4,536,428
Grand Total	42,859,392	40,808,912	44,071,344	42,944,493	44,569,321



NON-DEPARTMENTAL





Debt Service

Overview

The sale of municipal bonds is an alternative form of financing capital projects authorized under Massachusetts General Laws, Chapter 44, Sections 7 & 8. Bonds are sold through a competitive bidding process or are directly negotiated with banks and brokerage firms. Once sold, the funds are available in their entirety to the municipality with repayment of the principal plus interest spread over several years.

The process begins during the planning stages for the capital project when it is determined how the project will be financed. If the town finds that raising the amount of the project cannot be done through taxation and estimated receipts, either because of the size of the project or because of Proposition 2 ½ limitations, then financing through a bond issue may be the only other alternative. This provides the town with the opportunity and means to spread the cost of the project over a number of years; and therefore, over a number of appropriations supporting debt service and interest. Bond principal and interest costs can be determined in a general way for planning purposes.

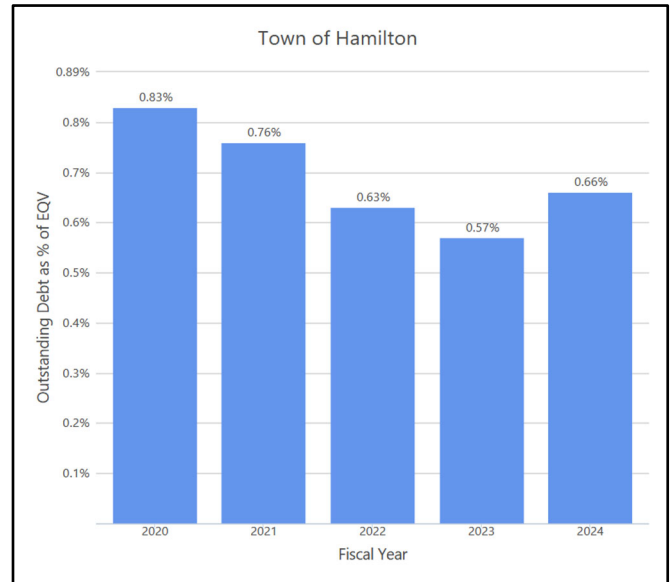
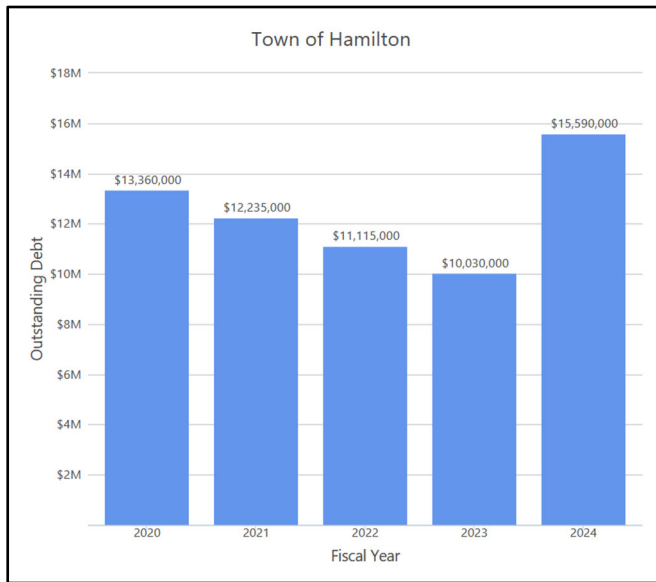
Long-term debt is strictly controlled in Massachusetts by statute. One of the planning stages is to determine whether the project falls into one of the categories contained in M.G.L. Chapter 44, Section 7 or 8. Section 7 lists those purposes for which a community may borrow inside the debt limit, while section 8 lists those purposes allowable outside the debt limit. The debt limits are defined in M.G.L. Chapter 44, Section 10. This statute limits debt authorized by the town to not more than 5% of their equalized valuation (EQV), which in Hamilton's case is \$117,856,615¹ as of June 30, 2024. Currently the Town has \$15,590,000 in total outstanding debt or 0.82% of EQV, which is well within the legal limit.

The following table and bar graphs summarize debt as a percentage of EQV².

Description	2020	2021	2022	2023	2024
Outstanding Debt Amount	\$ 13,360,000	\$ 12,235,000	\$ 11,115,000	\$ 10,030,000	\$ 15,590,000
Per Capita Outstanding Debt	\$ 1,633	\$ 1,511	\$ 1,381	\$ 1,327	\$ 2,068
Percent of Assessed Valuation	0.78%	0.70%	0.62%	0.50%	0.69%
Percent of Equalized Valuation	0.83%	0.76%	0.63%	0.57%	0.82%

¹ Massachusetts Division of Local Services Data Analytics and Resources Bureau. Town of Hamilton Equalized Values (EQV), <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=PropertyTaxInformation.EQV.EQV&rdScrollX=0&rdScrollY=0>, Accessed 03/2025.

² Massachusetts Division of Local Services Data Analytics and Resources Bureau. Town of Hamilton Total Outstanding Long Term Debt and GF Debt Service, https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Dashboard.Cat_6_Reports.LongTermDebt351, Accessed 03/2025.



Division of Local Services

Overall, the Town's ratio of debt to property value is approximately .8%, which is considered low by Standard & Poor's (S&P) rating agency. During the Town's last rating, S&P cited the debt ratio as a positive credit factor. The outside debt limits set forth in the statute may be increased to 10% and 5% respectively, with Emergency Finance Board (EFB) approval.

Local Debt Service Approval Process

Local legislative decisions are made by an Open Town Meeting consisting of all the registered voters in Town. Subject to the legislative decisions made by the Town Meeting, the affairs of the Town are generally administered by a five-member Select Board. The Town Manager, appointed by the Select Board, handles day-to-day matters. All debt authorization must be approved by a 2/3rd majority and any debt excluded from the limitation of Proposition 2½ must be approved by a majority at a regular/special Town election.



Current Debt Service³

As of June 30, 2024, the Town had \$15,590,000 long-term debt outstanding of which \$8,940,900 was for water projects. Additionally, the Town had a total authorized and unissued debt of \$100,000 to support water line inventory.

Bonds and Notes Payable – Governmental Funds

Project	Maturity Date	Interest Rate %	Outstanding at June 30, 2023	Issued	Redeemed	Outstanding at June 30, 2024
Public Safety Building - Refunding	9/15/2025	2.00 - 4.00	\$ 810,000	\$ -	\$ (275,000)	\$ 535,000
Fire Truck	5/15/2027	2.00 - 4.00	280,000	-	(70,000)	210,000
Landfill Capping	5/15/2030	2.00 - 4.00	595,000	-	(85,000)	510,000
Sagamore Hill Land Acquisition	3/15/2032	2.00 - 3.00	740,000	-	(85,000)	655,000
Chebacco Road Paving	11/1/2034	2.00 - 5.00	745,000	-	(65,000)	680,000
Town Hall Renovation - CPA	1/15/2044	4.00 - 5.00	-	399,000	-	399,000
Town Hall Renovation - General	1/15/2044	4.00 - 5.00	-	3,660,100	-	3,660,100
Total Governmental Funds			\$ 3,170,000	\$ 4,059,100	\$ (580,000)	\$ 6,649,100

Bonds and Notes Payable – Water Enterprise Fund

Project	Maturity Date	Interest Rate %	Outstanding at June 30, 2023	Issued	Redeemed	Outstanding at June 30, 2024
Water System Reconstruction	05/15/35	2.00 - 4.00	\$ 2,965,000	\$ -	\$ (250,000)	\$ 2,715,000
Water System Reconstruction	03/15/37	2.00 - 3.00	1,330,000	-	(95,000)	1,235,000
Water Distribution System	11/1/39	2.00 - 5.00	1,060,000	-	(65,000)	995,000
Water Distribution System Phase IV	11/1/39	2.00 - 5.00	1,360,000	-	(80,000)	1,280,000
Water Treatment Plant	11/1/39	2.00 - 5.00	145,000	-	(10,000)	135,000
Water Treatment Plant	1/15/2044	4.00 - 5.00	-	1,114,000	-	1,114,000
Water Treatment Plant II	1/15/2044	4.00 - 5.00	-	1,000,000	-	1,000,000
Water Phase V Planning	1/15/2029	5.00	-	266,900	-	266,900
Water Phase V Implementation	1/15/2034	5.00	-	200,000	-	200,000
Total Enterprise Funds			\$ 6,860,000	\$ 2,580,900	\$ (500,000)	\$ 8,940,900

³ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 55-56.



Current Debt Service Payment Schedule⁴

The Town financials depicting activity through June 30, 2024, noted approximately 20 years of principal and interest payments for the General Fund and 20 years for the Water Enterprise Fund as shown below.

Debt Service Principal and Interest Obligations – Governmental Funds

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 784,100	\$ 242,277	\$ 1,026,377
2026	775,000	219,753	994,753
2027	510,000	200,228	710,228
2028	435,000	182,703	617,703
2029	435,000	164,875	599,875
2030	430,000	147,748	577,748
2031	345,000	131,645	476,645
2032	345,000	117,795	462,795
2033	265,000	103,915	368,915
2034	265,000	92,375	357,375
2035	260,000	80,833	340,833
2036	205,000	72,000	277,000
2037	200,000	63,800	263,800
2038	200,000	55,800	255,800
2039	200,000	47,800	247,800
2040	200,000	39,800	239,800
2041	200,000	31,800	231,800
2042	200,000	23,800	223,800
2043	200,000	15,800	215,800
2044	195,000	7,800	202,800
Total	<u>\$ 6,649,100</u>	<u>\$ 2,042,545</u>	<u>\$ 8,691,645</u>

⁴ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Page 55-56.



Debt Service Principal and Interest Obligations – Water Enterprise Fund

<u>Fiscal Year Ending June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 690,900	\$ 291,175	\$ 982,075
2026	685,000	270,873	955,873
2027	680,000	247,873	927,873
2028	675,000	223,573	898,573
2029	670,000	198,372	868,372
2030	620,000	174,855	794,855
2031	620,000	156,163	776,163
2032	615,000	136,663	751,663
2033	615,000	117,138	732,138
2034	615,000	97,463	712,463
2035	595,000	77,331	672,331
2036	345,000	59,233	404,233
2037	345,000	48,775	393,775
2038	250,000	38,245	288,245
2039	250,000	30,529	280,529
2040	250,000	22,776	272,776
2041	105,000	16,800	121,800
2042	105,000	12,600	117,600
2043	105,000	8,400	113,400
2044	105,000	4,200	109,200
Total	\$ 8,940,900	\$ 2,233,033	\$ 11,173,933

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Interest	76,478	58,678	66,734	53,153	(13,581)	-20.35%
Police Station/Fire Station	280,000	275,000	270,000	265,000	(5,000)	-1.85%
Fire Ladders & Pumper	70,000	70,000	70,000	70,000	-	0.00%
Landfill	85,000	85,000	85,000	85,000	-	0.00%
Landfill	-	-	-	-	-	0.00%
Chebacco Rd Paving	65,000	65,000	65,000	65,000	-	0.00%
Town Hall	-	-	28,676	20,000	(8,676)	-30.26%
Interest on BANs	4,644	24,640	-	-	-	0.00%
Total	581,121	578,318	585,410	558,153	(27,257)	-4.66%



Pension, Benefits & Insurance

Salary Reserve

Hamilton prepares its budget with the most up-to-date salary, health benefits, and pension appropriations. There is a salary reserve strategically calculated for unknown negotiation related COLA increases and potential market value fluctuations. The trend has been to utilize these reserves as unknowns become certainties; and, in some cases, where market fluctuations are necessary to supplement wage increases and benefits. The ability to utilize forecasted reserve funds promotes good-faith negotiations and alleviates concerns to support negotiated terms.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Personnel Expenses	-	-	86,246	80,000	(6,246)	-7.24%
<i>Total</i>	-	-	<i>86,246</i>	<i>80,000</i>	<i>(6,246)</i>	<i>-7.24%</i>

Retirement / Pension¹

Hamilton does not withhold or pay into the federal social security system as a pension plan is in place allowing an exception. An employee who does not meet the Essex Regional Retirement System qualifications must contribute to OBRA. OBRA is the mandatory 457 deferred compensation plan to provide a retirement alternative to social security for all non-benefited part-time, seasonal, and temporary employees.

Employees of the Town deemed eligible by the Essex Regional Retirement Board are provided with pensions through the Essex Regional Retirement System (ERRS) - a cost sharing multiple-employer defined benefit pension plan administered by the Essex Regional Retirement Board. Membership in the ERRS is mandatory immediately upon the commencement of employment for all permanent, full-time employees (except for school department employees who serve in a teaching capacity). The ERRS issues a publicly available financial report that can be obtained online at <https://www.essexregional.com/home/pages/annual-audits> or by contacting the ERRS located at 491 Maple Street, Suite 202, Danvers, Massachusetts, 01923.

Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The plan 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 those hired prior to April 2, 2012. For persons who

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Pages 63-67.



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.

Chapter 32 of the MGL assigns authority to establish and amend contribution requirements of the plan. Employers are required to pay an actuarially determined annual appropriation. The total appropriation includes the amounts to pay the pension portion of each member’s retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the plan’s funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The pension fund appropriations are allocated amongst employers based on covered payroll. Active member employees contribute between 5 and 11% of their gross regular compensation. The percentage rate is keyed to the date upon which an employee’s membership commences. Members hired on or after January 1, 1979, contribute an additional 2% of annual regular compensation in excess of \$30,000. Contributions to the pension plan from the Town were \$1,212,195 for the year ended June 30, 2024.

At June 30, 2024, the Town reported a liability of \$11,348,023 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023; and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024. The Town proportion of the net pension liability is a blended rate of the proportionate share of active employer’s covered payroll and direct charges for early retirement incentives. At June 30, 2024, the Town’s proportion was 2.558%, which compared to a proportion of 2.768% at June 30, 2023. For the year ended June 30, 2024, the Town recognized pension expense of \$1,060,525.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Retirement Fund	1,231,493	1,212,195	1,462,523	1,691,946	229,423	15.69%
Total	1,231,493	1,212,195	1,462,523	1,691,946	229,423	15.69%

Health & Life Insurance

Hamilton receives Health and Life Insurance benefits through MIIA. MIIA is a partner with Blue Cross Blue Shield of Massachusetts. This partnership provides local government employees and retirees access to an extensive network of quality hospitals, physicians, and essential health care providers.

Currently, 45 active employees access these health benefits at a 75%/25% split between Town and employee. Health insurance premiums are rising more than 18.94% year over year. Hamilton is exploring options to potentially mitigate such increases.



Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Longevity/Stipend/Differential	14,800	12,025	22,866	18,500	(4,366)	-19.09%
Health Insurance	838,922	913,964	1,001,000	1,201,780	200,780	20.06%
Life Insurance	17,777	17,265	20,123	22,136	2,012	10.00%
Bill Collection / Data Expense	2,669	2,779	3,150	3,465	315	10.00%
Total	874,168	946,033	1,047,139	1,245,881	198,741	18.98%

Other Insurance

Hamilton secures workers compensation and other insurance coverages through MIIA. MIIA has a dedicated team of risk managers who assist with MIIA Rewards, Grants & Flex Grant Opportunities. They are also involved in building inspections, valuations, and recommendations. AON is the Workers Compensation team collaborating with MIIA to evaluate claims.

The coverage for Hamilton is in line with all other MA Municipalities.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
P&C Insurance	140,894	162,840	176,000	193,600	17,600	10.00%
Insurance Deductible	14,940	1,000	15,000	15,000	-	0.00%
Workers Comp Insurance	41,732	35,383	56,375	45,905	(10,470)	-18.57%
Fire & Police Insurance	83,297	85,793	94,372	95,809	1,437	1.52%
Surety Insurance	974	974	1,300	1,300	-	0.00%
Unemployment Comp	4,492	3,526	35,000	30,000	(5,000)	-14.29%
Total	286,328	289,516	378,047	381,614	3,566	0.94%

OPEB Contribution²

The Town provides health and life insurance coverage for its retirees and their survivors (hereinafter referred to as the Plan) as a single employer defined benefit Other Postemployment Benefit (OPEB) plan. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions. Changes to plan design and contribution rates must be accomplished through the collective bargaining process. The Plan is administered by the Town Treasurer as having been duly designated as the Trustee by the Plan trust agreement.

² Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2024. Pages 57-62.



An employee hired before April 2, 2012, shall become eligible to retire under the plan upon attainment of age 55 as an active member and completion of 10 years of service, or an employee shall be able to retire with 20 years of service regardless of age. Those hired on or after April 2, 2012, shall be eligible to retire upon attainment of age 60 with 10 years of creditable service. The benefit terms provide for payment of 55% of health insurance premiums for non-Medicare-eligible retirees and 55% of supplemental health insurance premiums for Medicare-eligible retirees. The benefit terms also provide for payment of 75% of premiums for \$15,000 of life insurance benefits for retirees. Dental insurance coverage is also offered but at no cost to the Town. The costs of administering the Plan are paid by the Town.

The contribution requirements of Plan members and the Town are established and may be amended by the Town. The required health insurance contribution rates of Plan members and the Town are 45% and 55%, respectively. For the fiscal year ended June 30, 2024, employer contributions totaled \$378,292. The Plan did not receive contributions from any other sources. As of July 1, 2023, the latest actuarial valuation, a total of 60 active members and 45 retired members participated in the plan.

The following table depicts the current OPEB liability as of June 30, 2024.

	Total OPEB Liability	Increase (Decrease) Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2023	\$ 5,925,404	\$ 1,198,272	\$ 4,727,132
Changes for the Year:			
Service Cost	132,390	-	132,390
Interest	361,914	-	361,914
Difference Between Expected and Actual Experience	41,767	-	41,767
Changes of Assumptions	(488,688)	-	(488,688)
Contributions - Employer	-	378,292	(378,292)
Investment Income	-	150,134	(150,134)
Benefits Payments	(253,292)	(253,292)	-
Net Changes	<u>(205,909)</u>	<u>275,134</u>	<u>(481,043)</u>
Balances at June 30, 2024	<u>\$ 5,719,495</u>	<u>\$ 1,473,406</u>	<u>\$ 4,246,089</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability			25.76%

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
OPEB	125,000	125,000	125,000	125,000	-	0.00%
<i>Total</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>	<i>125,000</i>	<i>-</i>	<i>0.00%</i>



Medicare/FICA

According to the IRS, the Federal Insurance Contributions Act (FICA) outlines mandatory Medicare taxes for both employees and employers. At present, the tax rate for Medicare is 1.45% employee and 1.45% employer for a total of 2.9%. Additional Medicare taxes may apply for employees whose annual wages exceed \$200,000.³

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Medicare	78,609	83,701	102,969	119,690	16,721	16.24%
<i>Total</i>	<i>78,609</i>	<i>83,701</i>	<i>102,969</i>	<i>119,690</i>	<i>16,721</i>	<i>16.24%</i>

³ IRS. Topic No. 751, Social Security and Medicare Withholding Rates. <https://www.irs.gov/taxtopics/tc751>.



Other Non-Departmental Categories

Celebrations

Hamilton maintains a small annual allocation to support Townwide celebration events such as the 4th of July activities and other advertising expenses.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Prior Year Encumbrance	463	350	-	-	-	0.00%
Advertising / Printing	-	-	200	200	-	0.00%
4th of July Celebrations	8,950	9,200	9,398	9,680	283	3.01%
Groundskeeping Supplies	2,844	1,991	3,000	3,000	-	0.00%
Food Supplies	1,596	1,437	2,000	2,000	-	0.00%
Total	13,853	12,978	14,598	14,880	283	1.94%

State Assessments

Massachusetts charges assessments to its municipalities for various expenses, including but not limited to MBTA services, county government expenses and environmental charges. Hamilton, according to the Governor’s FY2026 Budget will be assessed \$268,066¹.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
State Mosquito	57,220	58,057	58,063	62,794	4,731	0.00%
State Air Pollution	2,933	2,974	2,976	3,125	149	5.00%
State Metro Area Plan Council	4,223	4,369	4,434	4,656	222	5.00%
State RMV Non-Renewal	3,040	3,040	4,280	4,494	214	5.00%
State MBTA	174,520	182,742	182,742	191,879	9,137	5.00%
Total	241,936	251,182	252,495	266,948	14,453	5.72%

¹ Massachusetts Department of Revenue Division of Local Services, Preliminary Municipal Cherry Sheet Estimates, <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=CherrySheets.CSbyProgMunis.MuniBudgEst>, Accessed 03/2025.



Transfers & Other Financing Uses

Transfers to Other Funds / Accounts

Hamilton annually contemplates transfers of funds to support certain financial strategies. Each transfer is determined based on compliance with financial policies as they relate to each individual fund.

Budget

Account Description	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Proposed Budget	FY2025 vs. FY2026 Variance	
Capital Stabilization	75,000	-	235,000	235,000	-	0.00%
Enterprise	63,500	-	-	-	-	0.00%
OPEB Trust Fund	125,000	125,000	125,000	125,000	-	0.00%
General Stabilization	20,000	57,541	82,781	-	(82,781)	-100.00%
Agency Fund (HDC)	55,000	58,000	58,000	78,702	20,702	35.69%
Form-Based Zoning	-	-	125,000	-	(125,000)	-100.00%
Total	338,500	240,541	625,781	438,702	(187,079)	-29.90%



CAPITAL OUTLAY





Capital Narrative

Hamilton's Capital Planning Process

The town of Hamilton is governed by its Town Bylaws, which have established a shared responsibility for annual capital planning process between the Town Manager, Finance Director, the Finance Committee, and the Capital Management Committee. Further, Hamilton's Capital Planning policy delineates funding options, timeline, and process instructions surrounding capital development. The policy also provides a definition for a capital project as "a tangible asset or project estimated to cost over \$25,000 and to have, or to extend, five or more years of useful life".

Since the creation of the Capital Planning Policy and the Capital Committee in 2019, the Town has created and maintained a five-year Capital Plan, which is reviewed and updated annually by each department head and then reviewed jointly by Capital Committee liaisons with the department heads, to develop the operating year capital plan for the following fiscal year. The operating year capital plan is then forwarded to the Town Manager as part of the annual budget process. The Town Manager works with the Capital Committee and Finance Director to identify the capital items and financing for each of those items proposed in the budget for the ensuing year.

Once the operating year capital plan is included into the budget with recommendations for funding sources, the Finance and Advisory Committee and Select Board each review the proposal as part of the budget review process and make their recommendations for any changes to the Town Manager.

The Annual Town Meeting occurs on the first Saturday of April. Department Heads and staff are generally permitted to begin the procurement process for capital items that are approved by the Town Meeting, when the new fiscal year begins on July 1st.

The graphic on the subsequent page summarizes the Town's capital planning process.



Hamilton's Capital Process Calendar

September - October

Department Heads and other staff review their capital requests against the previous year's five-year capital plan and develop updated requests for the following fiscal year.

November 15

Department Heads and other staff submit capital requests no later than October 1 annually to the executive office.

November-December

Department Heads meet with their Capital Committee Liaisons to discuss capital requests. Capital Committee submits Capital Priorities to the Town Manager.

January 15

Town Manager and Finance Director identify financing for the Capital Priorities for inclusion into the budget process. Budget and Capital Plan are submitted to the Select Board and Finance and Advisory Committee.

February - April

The Select Board approves the budget and capital proposals for inclusion on the Annual Warrant and submits them to the Finance and Advisory Committee for recommendation to the Annual Town Meeting.

First Saturday in April

Town Meeting approval of upcoming year's budget is followed by department head preparation for acquisition and/or project management plan (if needed), and development activities *beginning* on July 1.

July 1 - Ongoing

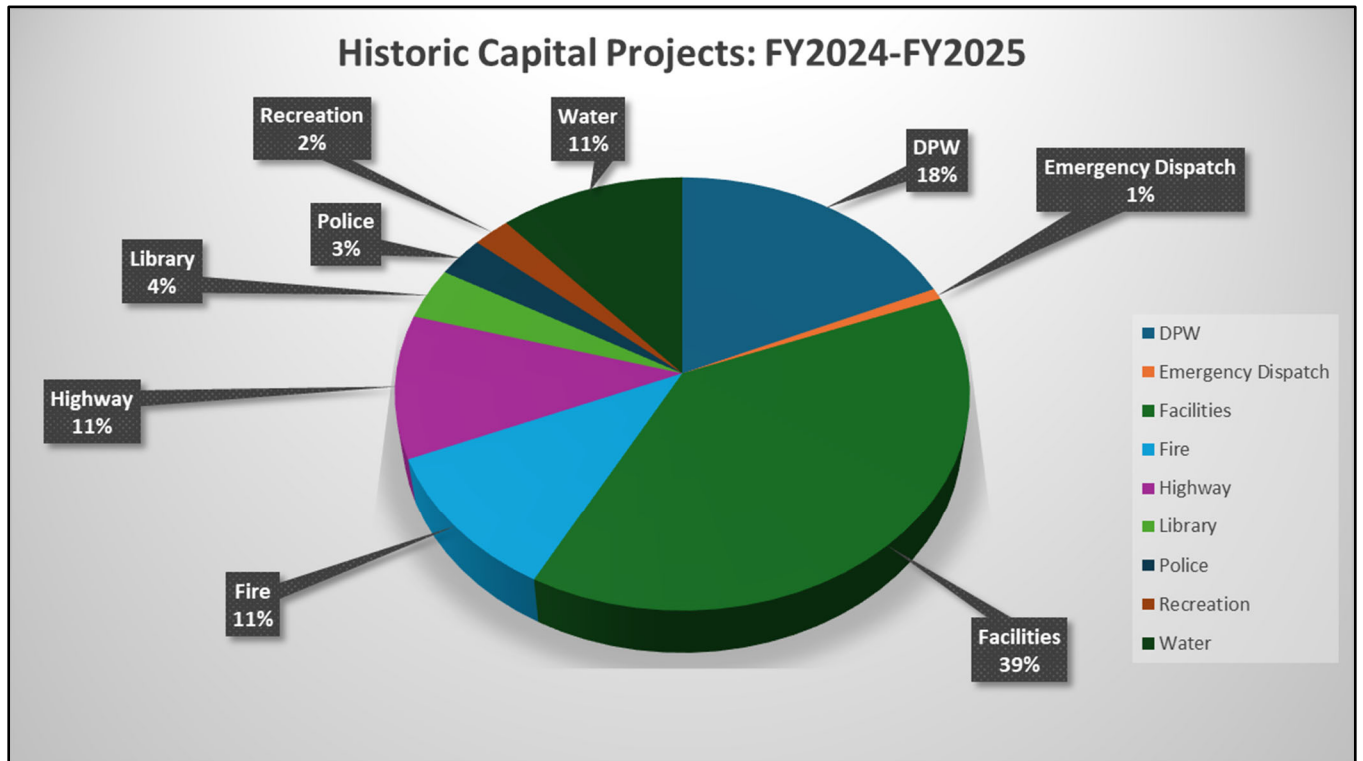
Beginning of fiscal year; monitoring of new and ongoing projects as needed.



Historic Capital Projects

Annually the town of Hamilton reviews, recommends, and funds a list of capital projects. Over the past two years, roughly 24 projects have been approved and funded using a combination of general fund appropriations, Free Cash, and special funds totaling \$7,016,838. A variety of capital improvements have been made including repairs to municipal buildings such as the Town Hall and school facilities, as well as several vehicle and equipment replacements. These capital improvements have strengthened the Town's service delivery and benefited numerous Town departments and the community as a whole.

The pie chart below details total historic capital investments by department over the two - year period.



Capital project details are listed on the following pages for FY2024 and FY2025.



Capital Projects FY2024

2024 Project Description	2024 Funding
DPW - Sander	\$215,000
Police - Radio Upgrade	\$70,000
Highway - Roads and Sidewalk Repairs	\$250,000
DPW - Fuel Station	\$395,000
DPW - Garage Doors	\$70,000
Library - HVAC	\$200,000
Library - Security	\$13,050
Facilities - Town Hall Renovation (add funds)	\$2,500,000
Police - Police Cruiser	\$70,000
Fire - Fire Engine	\$760,000
Emergency Dispatch - ECO Cameras	\$58,000
Water – Department Truck	\$105,000
Water - Media	\$200,000
Water - Phase 5 Implementation	\$500,000
Total	\$5,406,050

Capital Projects FY2025

2025 Project Description	2025 Funding
DPW - Snow Blower with Attachment	\$210,000
DPW - 2015 Chevy 2500 Pickup Truck	\$80,200
DPW - 2011 GMC Dump Truck	\$95,000
DPW - 2013 International Sander	\$220,000
Highway - Roads and Sidewalk Repairs	\$250,000
Highway – Sidewalks	\$250,000
Facilities - PSB HVAC/Upgrades	\$50,000
Facilities - Fuel Facility Canopy/Fire Suppression	\$167,000
Recreation - HVAC Replacement	\$163,125
Library - Exterior Paint & Shingle Repair	\$55,463



2025 Project Description – Cont.	2025 Funding
Police - SUV Cruiser	\$70,000
Total	\$1,610,788



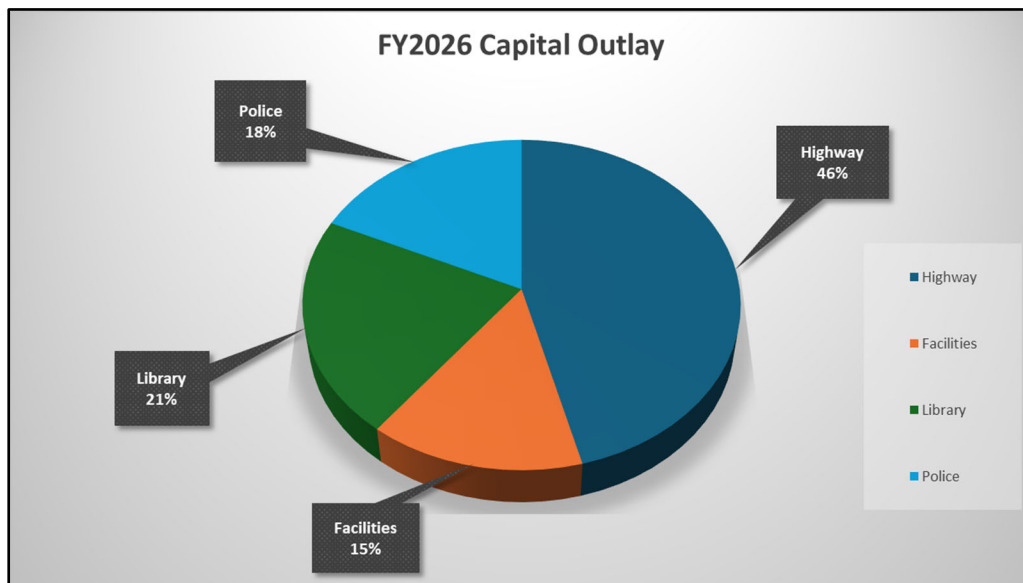
FY2026 Capital Outlay

The town of Hamilton’s FY2026 proposed Capital Improvement Plan (CIP) includes seven projects estimated to cost a total of \$762,125. Capital expenditures will be supported solely by Free Cash in the coming year and will allow the Town to maintain and improve its capital assets, which represent millions of dollars of taxpayer investment.

The following table summarizes the proposed projects noting the department, project title, funding source, and funding amount.

Capital Projects FY2026

2026 Project Description	Funding Source	2026 Funding
Highway – Roads and Sidewalk Improvements	Free Cash	\$350,000
Facilities/Buildings – COA Building Improvements	Free Cash	\$61,000
Facilities/Buildings – Public Safety Building Improvements	Free Cash	\$20,000
Facilities/Buildings – Patton Park Restrooms	Free Cash	\$30,000
Library – Replace 2 nd HVAC Condenser	Free Cash	\$163,125
Police – SUV Cruiser	Free Cash	\$71,000
Police – Replace Portable Radios	Free Cash	\$67,000
Total		\$762,125





Long Term Capital Improvement Plan (CIP)

The following list provides a general overview of capital projects anticipated over the next several years. This information is estimated and is subject to change as priorities are identified alongside more accurate totals and funding sources. Additionally, the anticipated impact of capital needs relating to Hamilton's share of the regional school district has also been included.

Estimated Capital Projects FY2026-FY2029 (Town)

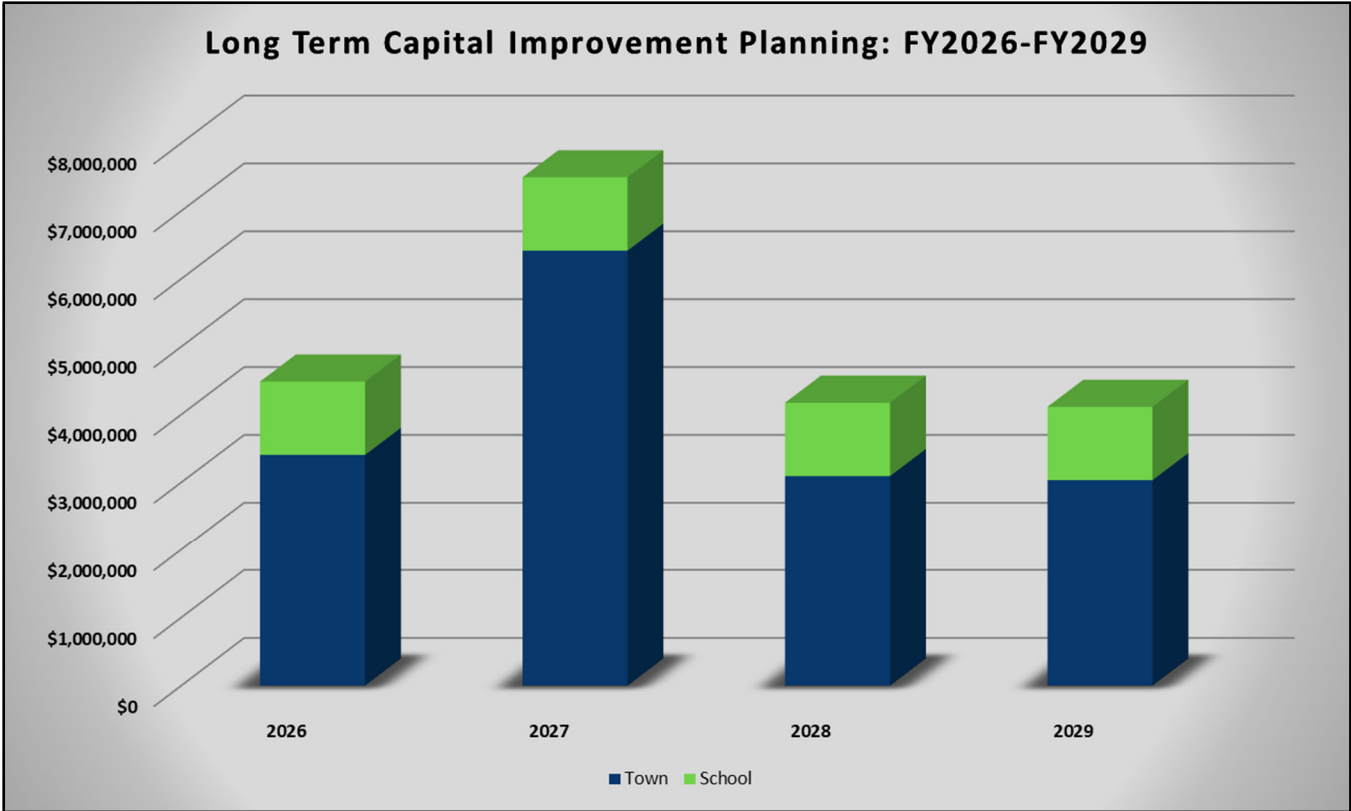
Project Description	Request Year	Funding Source	Funding
DPW - 2006 Backhoe Replacement	2026	Operating / Free Cash	\$130,000
Facilities – COA Building Improvements	2026	Operating/Free Cash	\$55,000
Fire - Command Vehicle	2026	Pending	\$85,000
Highway - Road and Sidewalk repairs	2026	Free Cash	\$350,000
Library - Replace All Carpet	2026	Pending	\$57,082
Police - Replace Portable Radios	2026	Operating/Free Cash	\$67,000
Police - Patrol SUV (Fleet of 8)	2026	Operating/Free Cash	71000
Water - Phase 5 water System Improvements	2026	Enterprise	\$2,500,000
Water- Pickup Truck with Liftgate	2026	Enterprise	\$90,000
DPW - 2013 John Deere Mower	2027	Pending	\$17,500
DPW – 2015 Snow Fighter Replacement	2027	Pending	\$230,000
Facilities - PSB Roof Replacement	2027	Pending	\$230,000
Fire - Pickup Truck	2027	Pending	\$80,000
Highway - Downtown Improvements	2027	Pending	\$2,500,000
Highway - Road and Sidewalk repairs	2027	Free Cash	\$350,000
Library – HVAC (2 units)	2027	Pending	\$163,125
Library – Repave parking lot	2027	Pending	\$97,875
Library - Replace All Carpet	2027	Pending	\$57,081
Police - Replace analog Cruiser Radios	2027	Pending	\$35,000
Police - Patrol SUV (Fleet of 8)	2027	Operating/Free Cash	71000



Project Description – cont.	Request Year	Funding Source	Funding
Water - Water System Upgrades (Tanks/Wells)	2027	Enterprise	\$2,583,334
DPW - 2001 John Deere Tractor	2028	Pending	\$28,375
Highway - Road and Sidewalk repairs	2028	Free Cash	\$350,000
Police - Replace Tasers	2028	Pending	\$60,000
Police - Patrol SUV (Fleet of 8)	2028	Operating/Free Cash	71000
Water - Water System Upgrades (Tanks/Wells)	2028	Enterprise	\$2,583,333
DPW - 2002 John Deere Tractor	2029	Pending	\$28,375
Highway - Road and Sidewalk repairs	2029	Free Cash	\$350,000
Police - Patrol SUV (Fleet of 8)	2029	Operating/Free Cash	71000
Water - Water System Upgrades (Tanks/Wells)	2029	Enterprise	\$2,583,333
Total Estimated Town Long-Term Capital			\$15,945,413

Estimated Capital Projects FY2026-FY2029 (School)

Project Description	Request Year	Funding Source	Funding
District Furniture	2026-2028	School Committee	\$360,000
HS Floor replacement - Asbestos Removal	2026-2028	School Committee	\$300,000
Security Infrastructure	2026-2029	School Committee	\$400,000
Landscape Maintenance Equipment	2026-2027	School Committee	\$120,000
HS/MS Library Media Renovation	2026-2029	School Committee	\$2,000,000
HS Roof Replacement	2027-2028	School Committee	\$3,000,000
Kitchen Equipment Replacement	2026-2029	School Committee	\$380,000
Total Estimated School Long-Term Capital			\$6,560,000
Hamilton Share (65.92%)			\$4,324,352





APPENDICES





Glossary of Terms

Abatement – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

Accounting System – The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

Accrued Interest – In an original governmental bond sale, accrued interest is the amount of interest which has accumulated on the bonds from the day they are dated, up to but not including, the date of delivery (settlement date).

Amortization – The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

Arbitrage – As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).



Audit Report – The product of an audit prepared by an independent auditor. The report often includes (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations.

Authentication – see Certification.

Available Funds – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

Balance Sheet – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Basis of Accounting – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual method of accounting. Their revenues are recognized when they become measurable and available, as net current assets, with the following guidelines: Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash, as well as amounts received during the first 60 days of the following fiscal year. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments) – Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the cost it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors apportion the betterment over 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.



Bond Anticipation Note (BAN) – Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long- term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years, but with the reduction of principal after two years (Chapter 44, § 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Chapter 44, §§ 7 and 8). BANs are full faith and credit obligations.

Bond Authorization – see Debt Authorization.

Bonds Authorized and Unissued – Bonds which a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the Treasurer and Mayor or Selectmen.

Bond Counsel – An attorney or law firm engaged to review an opinion upon legal aspects of a municipal bond or note issue.

Bond Issue – Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bonds Payable – The face value of bonds issued and unpaid.

Bond Premium – The excess of the price at which a bond is acquired or sold over its face value. An example is a \$1,000 bond which sells for \$1,010. The premium equals \$10.

Budget – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.

Capital Budget – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$50,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

Capital Improvement Program – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.



Capital Outlay Expenditure Exclusion – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

Cash Management – The process of managing monies of a local government to insure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification – The action of a bank or trust company (or DOR’s Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Cherry Sheet – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year’s state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive “offset items” which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)

Cherry Sheet Offset Items – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.

Classification of Real Property – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate – In accordance with Chapter 40, § 56, the Selectmen vote to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set



as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.

Collective Bargaining – The negotiations between an employer and union representative regarding wage, hours, and working conditions.

Conservation Fund – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

Debt Authorization – Formal approval to incur debt by municipal officials, in accordance with procedures stated in Chapter 44, specifically §§ 1, 2, 3, 4a and 6-15.

Debt Burden – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

Debt Limit – The maximum amount of debt which a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default – Failure to pay principal or interest when due.

Encumbrance – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds – An accounting mechanism which allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund, all costs of service delivery, direct, indirect, and capital costs, are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at year end. According to Chapter 44, § 53F½, all the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs) – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs.



The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts – Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.

Excess and Deficiency – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of Selectmen and council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

Exemptions – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and certain financial hardships.

Expenditure – The spending of money by the town or city for programs within the approved budget.

Federal Aid Anticipation Note (FAAN) – A short-term loan issued to be paid off at the time of receipt of a federal grant. FAANs are full faith and credit obligations.

Fiduciary Funds – Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds. Non-expendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Financial Advisor – An individual or institution which assists municipalities in the issuance of tax-exempt bonds and notes. This function in Massachusetts is performed either by the public Finance Department of a commercial bank or a non-bank advisor.

Fiscal Year – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016. This, however, no longer coincides with the fiscal year followed by the federal government, for beginning in 1976 the federal fiscal year was changed to begin on October 1 and end on September 30.

Fixed Costs – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)



Float – The amount of money making up the difference between the bank balance for a local government account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget – The target set for each school district defining the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

Free Cash – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR’s Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community’s Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5 percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community’s fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.

Full Faith and Credit – A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the General Fund and Enterprise Funds. Communities whose accounting records are organized according to the Uniform Massachusetts Accounting System use multiple funds.

General Fund – This non-earmarked fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process.

General Obligation Bonds – Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.



Governing Body – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

Indirect Cost – Costs of a service not reflected in the service’s operating budget. A determination of these costs is necessary to analyze the total costs of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Judgment – An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.

Land Fund – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Chapter 94C, § 47. Funds from this account may be expended by the police chief without further appropriation.

Legal Opinion – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

Levy Ceiling – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

Levy Limit – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year’s levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line-Item Budget – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.



Local Aid – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the “Cherry Sheet.” Most of the Cherry Sheet aid programs are considered revenues of the municipality’s or the regional school district’s General Fund and may be spent for any purpose subject to appropriation.

Local Appropriating Authority – In a town, the town meeting has the power to directly levy a property tax. In a city, the city council has the power.

Local Receipts – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

M.G.L. (or G.L.) – Massachusetts General Laws, Annotated

Massachusetts Clean Water Trust – formerly the Massachusetts Water Pollution Abatement Trust – established in 1989 to improve the water quality in the Commonwealth through the provision of low-cost capital financing to cities, towns and other eligible entities.

Massachusetts Municipal Depository Trust – Founded in 1977, it is an investment program in which municipalities may pool excess cash. It is under the supervision of the State Treasurer.

Massachusetts School Building Authority – a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth’s public schools

Maturity – The date upon which the principal of a bond becomes due and payable.

Minimum Required Local Contribution – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody’s Investment Services, Inc. – One of the leading municipal bond rating agencies.

Municipal(s) – (As used in the bond trade) “Municipal” refers to any governmental unit below or subordinate to the state. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts, special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year.

Municipal Finance Oversight Board – A board authorized by M.G.L. to review and approve applications by municipalities to exceed their statutory debt limit, define the term of borrowing for certain purposes and designate issues of “Qualified Bonds” under chapter 44a.



Net School Spending (NSS) – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

New Growth – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

Note – A short-term loan, typically of a year or less in maturity.

Notice of Sale – A detailed statement which is published to advertise the sale of municipal bonds by competitive bid.

Objects of Expenditures – A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses” or “capital outlay.”

Official Statement – A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The Official Statement is sometimes published with the Notice of Sale. It is sometimes called an Offering Circular or Prospectus.

Operating Budget – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)

Overlay – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

Overlay Deficit – A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus - Any balance in the overlay account of a given year more than the amount remaining to be collected or abated can be transferred into this account (see Overlay). Within ten days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available for transfer. Overlay surplus may be appropriated for any lawful



purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e. it becomes a part of free cash.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (see Underride)

Override Capacity – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Par Value – The face amount of a bond, e.g. \$1,000 or \$5,000.

Parking Meter Receipts Reserved for Appropriation – This fund allows a community to charge for parking and to reserve these proceeds in a separate account. In accordance with Chapter 40, § 22A, the process may be used to offset certain expenses for the acquisition, installation, maintenance and operation of parking meters and the regulation of parking and other traffic activities.

Paying Agent – A bank or other institution which acts as the agent for a municipality in making bond interest and principal payments.

PERAC - The Public Employee Retirement Administration Commission – created for and dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

Performance Budget – A budget which stresses output both in terms of economy and efficiency.

Personnel Services – The cost of salaries, wages, and related employment benefits.

Premium – The amount by which the price exceeds the principal amount of a bond or par value.

Principal – The face amount of a bond, exclusive of accrued interest.

Program Budget – A budget which relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services – The cost of services that are provided by a vendor.

Ratings – Designations used by credit rating services to give relative indications of quality. Moody’s ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard & Poor’s ratings include AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD and D.

Refunding – System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.



Reserve Fund – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for “extraordinary and unforeseen” expenditures. Other uses of the fund require budgetary transfers by Town Meeting. In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

Residential Factor – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. If local officials choose a low residential factor, (for example the statutory minimum set by the Commissioner of Revenue) residential property owners will pay a proportionately lower share of the total levy (split or multi-tax rate). A residential factor of “1” will result in the taxation of all property at the same rate (single tax rate).

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and for enterprise deficits (operating loss).

Revaluation (or recertification of property values) – The Assessors of each community are responsible to develop a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors’ analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

Revenue Anticipation Borrowing – Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Chapter 44, § 4, towns, cities and districts may borrow up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN) – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond – A bond payable from and secured by specific revenues and thereby not full faith and credit obligations.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may



be administered by a single department or board. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lot Fund – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.

Sale of Real Estate Fund – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

Security – For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond – A bond of an issue which has maturities scheduled annually over a period of years.

Special Assessment – see Betterments.

Special Exclusion – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. see Proposition 21/2 chapter in this Manual.

Stabilization Fund – An account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the Stabilization Fund.

Standard & Poor's Corporation – One of the leading municipal bond rating agencies.

State Aid Anticipation Note (SAAN) – A short-term loan issued in anticipation of a state grant or aid.

State House Notes – Notes for towns, cities, counties, and districts certified by the Director of Accounts. State House Notes are generally less costly and easier to issue than conventional issues for borrowings. Therefore, these notes are more commonly used for temporary loans and smaller long-term issues.

Surplus Revenue – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tailings – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A,



§ 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

Tax Rate – The amount of tax stated in terms of a unit of the tax base, for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet) – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

Tax Title – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October first following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer).

Term Bond – Bonds the entire principal of which matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

Trust Fund – In general, a fund held for the specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Override – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

Underwriter – For municipal debt issues, a commercial bank or securities dealer which purchases all or part of a new issue to sell the securities to investors. A group of underwriters is called a syndicate.

Unfunded Pension Liability- Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town's employees and the assets the town's retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.

Uniform Massachusetts Accounting System (UMAS) – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern



municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)

Water Surplus – For water departments operating under Chapter 41, § 69B, any revenues in excess of estimated water receipts or unspent water appropriations close to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

Waterways Improvement Fund – An account into which 50 percent of the proceeds of the boat excise are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in Chapter 40, § 5G.

Yield – The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)



Budget Policies

CAPITAL PLANNING

PURPOSE

To effectively maintain the Town's infrastructure and protect the value of its capital assets, this policy outlines guidance for planning, reviewing, and coordinating capital improvements. Adherence to this policy will help the Town meet its capital needs despite limited resources.

APPLICABILITY

This policy establishes a framework for long-term capital improvements, sets guidelines and expectations for all Town departments in planning for and requesting capital projects, and outlines consensus budgetary goals for the Board of Selectmen, Town Manager, and Finance and Advisory Committee.

POLICY

The Town will maintain its physical assets by providing funding in the operating budget to protect its capital investments and minimize future maintenance and replacement costs. To provide and preserve the infrastructure needed for achieving the highest levels of public services and quality of life possible within available financial resources, the Town will maintain an annually updated, five-year plan for capital improvements. The Town will emphasize preventive maintenance as a cost-effective approach to capital reinvestment and replace exhausted goods as necessary.

The Town Manager is charged to oversee Hamilton's capital improvement program. This involves identifying and prioritizing projects, analyzing funding, and creating a long-term financial plan achievable within the Town's budget limitations.

A. Definition of a Capital Improvement

A capital improvement is a tangible asset or project estimated to cost over [\$25,000] and to have, or to extend, [five] or more years of useful life. These include:

- Real property acquisitions, construction, and long-life capital equipment
- Major improvements to physical infrastructure, including streets, sidewalks, stormwater drains, and water distribution systems
- Major renovations of existing capital items that extend their useful lifespans, as distinguished from normal operating expenditures
- Planning, feasibility studies, and designs for potential capital projects
- Items obtained under a long-term capital lease
- Bulk purchases of similar items, like software or furniture, with expected useful lifespans of five or more years that, when aggregated, have total costs exceeding the capital threshold

B. Inventory

To support a systematic acquisition and replacement schedule, the Finance Director will annually update and maintain a detailed inventory of all capital assets, which shall include dates built, acquired or last improved, original cost, current condition, expected and remaining useful lifespans, depreciated value, extent of use, and any scheduled replacement or expansion dates.



C. Evaluation of Capital Projects

As part of the annual budget process, the Town Manager will solicit capital project requests from department heads. The Town Manager will then evaluate and prioritize the requests using the criteria below:

1. Eliminates a hazard to public health and safety
2. Required by state or federal laws or regulations
3. Uses outside financing sources, such as grants
4. Supports adopted plans, goals, objectives, and policies
5. Stabilizes or reduces operating costs
6. Makes better use of a facility or replaces a clearly obsolete one
7. Maintains or improves productivity or existing standards of service
8. Directly benefits the Town's economic base by increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value
10. Increases operational or personnel costs

D. Multiyear Capital Plan

The Town Manager will annually update and propose to the Finance and Advisory Committee and Board of Selectmen a five-year capital improvement plan, including the upcoming fiscal year's capital budget and a four-year projection of capital needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources.

Throughout the year, the Finance Director will monitor active capital projects to ensure they remain properly funded, and will report any capital plan amendments to the Town Manager and Board of Selectmen.

E. Capital Financing

Long-term debt is an appropriate funding source for certain types of projects, while short-term debt and current revenues should be used for assets with short useful lifespans. The Town will strive to maintain [three to five] percent of the general fund operating budget, net of debt, on capital investment allocations. Funding shall be derived from a combination of property taxes and the general [and capital] stabilization fund[s].

The capital improvement plan shall be prepared and financed in accordance with the following policies:

- Special revenue sources (e.g., grants, trust funds) shall be evaluated as funding options whenever practical.
- The annual operating costs of each proposed capital project, as well its debt service costs, shall be identified before any long-term, bonded capital project is recommended.
- Short-term debt may be used to fully finance purchases with useful lifespans of less than 10 years.
- Major capital projects, such as new construction or major renovations to existing facilities, may be accomplished through capital or debt exclusions.



- Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.
- To the fullest extent feasible, all capital projects associated with the Town's water enterprise fund shall be financed from user fees.

F. Capital Project Closeouts

The Town will endeavor to close out all capital projects within six months of completion or discontinuation. As they are closed out, the Finance Director will work with the Treasurer/Collector to recommend one of the following:

- For bonded projects with residual balances less than \$50,000, the Board of Selectmen approve applying the balances to debt service.
- For bonded projects with residual balances in excess of \$50,000, appropriating the balances for other capital projects for which the Town may borrow for an equal or greater term as the original loan was issued.
- For projects funded with available revenue (tax levy or reserves) having residual balances, reallocating the balances for other capital projects or closing the balances to the appropriate fund surplus.

REFERENCES

[M.G.L. c. 44, § 20](#)

[M.G.L. c. 44, § 33B](#)

Division of Local Services (DLS) Best Practice: [Presenting and Funding Major Capital Projects](#)

DLS Financial Management Guidance: [Capital Improvement Planning Manual](#) and [Capital Improvement Planning Guide – Developing a Comprehensive Community Program](#)

EFFECTIVE DATE

This policy was adopted on [date].