



Town of Hamilton

FY2025 Annual Budget



Table of Contents

Introductory Information	1
Budget Message	2
Community Profile	14
Organization-Wide Goals	18
Town-Wide Organization Chart.....	19
Position Summary Schedule	20
Budget Process & Calendar	21
Shared Services Overview	26
Financial Overview	27
Revenue Narrative	28
Combined Financial Schedule.....	33
Fund Balance Summary.....	35
Stabilization Funds	36
Balance Sheet (Prior Year).....	38
Schedule of Revenue & Expenditures (Prior Year).....	39
Departmental.....	43
General Government	44
Town Manager	45
Human Resources	49
Finance Department.....	53
Assessors	56
Treasurer / Collector	59
Town Clerk	63
Planning & Inspectional Services.....	68
Conservation Commission.....	72



Public Safety	76
Police Department	77
Animal Control	81
Emergency Communications	84
Fire & Emergency Management	87
Public Works	91
Department of Public Works	92
Water Department	101
Energy Manager	106
Health & Human Services	110
Public Health Department	111
Council on Aging	114
Culture & Recreation	117
Library	118
Recreation	124
Education	130
Education Overview	131
Budget Summary & Timeline	134
Major Budget Drivers	138
Historical Expenditures	142
FY2025 Budget Request	145
Enrollment	149
Budget vs. Actual	151
Non-Departmental	152
Debt Service	153
Pension, Benefits & Insurance	158
Other Non-Departmental Categories	163
Transfers & Other Financing Uses	164



Capital Outlay	165
Capital Narrative	166
FY2025 Capital Outlay	169
Long-Term Capital Improvement Plan.....	170
Appendices	172
Glossary.....	173
Budget Policies	188



Introduction



Budget Message

On behalf of the Select Board, I am pleased to present the Fiscal Year 2025 Proposed Budget, which incorporates the latest information available regarding revenue projections and departmental expenditure requests.

The Select Board's Recommended Operating Budget totals \$42,463,196, which is an increase of \$2,715,290 (6.83%) from the current operating budget. Of that, the Town of Hamilton operating budget is \$17,222,971, the Hamilton-Wenham Regional School District budget is \$24,813,866 and the Essex North Shore Agricultural and Technical School budget is \$426,359. Major budget drivers for FY2025 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	FY2025	% of Total
General Government	\$2,631,702	6.2%
Public Safety	\$4,095,600	9.65%
Public Works	\$2,398,505	5.65%
Health and Human Services	\$379,152	0.89%
Culture & Recreation	\$1,189,806	2.80%
Schools	\$25,240,225	59.44%
Unclassified	\$4,917,418	11.58%
Capital	\$1,610,788	3.79%
Total Operating Budget	\$42,463,196	100%

The town of Hamilton Fiscal Year 2025 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.

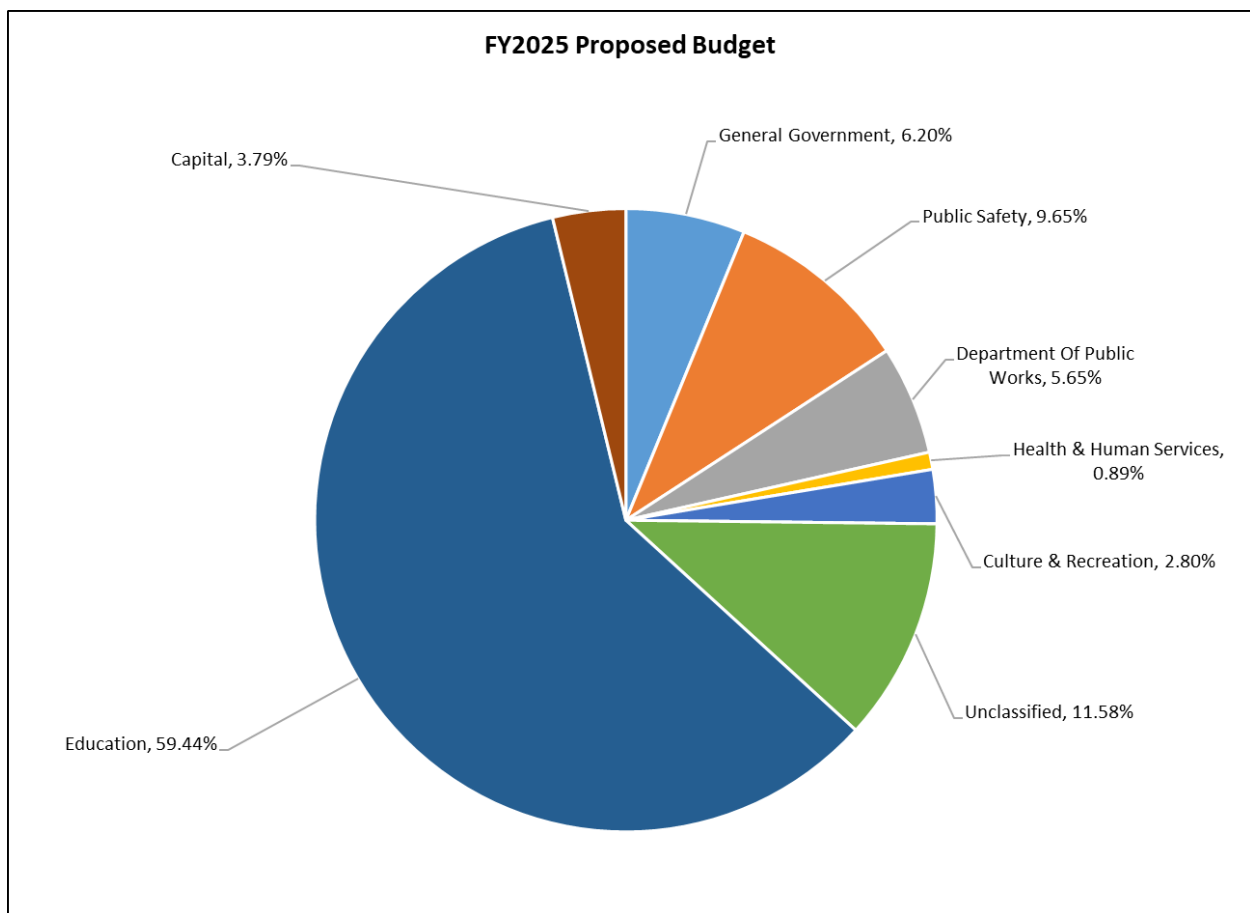
The Town Manager and Finance Director then prepare the fiscal year operating and capital budgets for presentation to a Joint Meeting of the Select Board and Finance and Advisory Committee, during which the two boards can ask questions of department heads, offer comments, and suggest changes. The Town 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 6, 2024, 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 FY2025 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, on October 16, 2023, the Select Board adopted the following budget goals for the FY2025 budget:

- To avoid an override situation 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 FY2024 revenue and excess free cash from FY2023 is insufficient for funding the entire FY2025 budget, then identifying 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 FY2025 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 FY2025, due to increasing costs in their operating plans related to collective bargaining and inflationary impacts to goods and services.

Health Insurance – The Town’s insurer has increased our rates for employee and retiree health insurance by 10% over the current fiscal year.

State Aid – Due to inflation, the state’s revenues are falling short of current year projections and as a result, the state has adjusted its projection for state aid to municipalities. In response, the Town is conservatively forecasting a slight decrease to the town of Hamilton in state local aid.

New Growth – Several on-going construction projects in Town and a stable market for home renovations has allowed the Town to conservatively project a small increase in local “new growth” in our real estate tax projections.

Compensation – The Town has been negotiating in good faith with all five of its collective bargaining units. Based on those negotiations, national inflation, and cost of living increases, we are projecting the largest single-year increase in employee compensation in the last decade. However, the negotiated package will provide fiscal certainty for the next two fiscal years following FY2025 and will stabilize our labor force for the foreseeable future.

ARPA – The town of Hamilton was fortunate to be awarded a total of \$2,406,499 in American Rescue Plan Act (ARPA) funds in 2022.

Since that time, the Town has been able to use the majority of those funds on its public health response to the COVID 19 pandemic program, as well as in making needed improvements to the Town’s public drinking water infrastructure. The Town has also utilized some of those funds to provide employee pandemic stipends, supplement its Master Planning process and provide a partial match to a state grant for a new outdoor performance and gathering pavilion at the Patton Homestead.

Of the \$2.4 million that was originally awarded to the Town, the Town has spent or authorized the use of \$1,734,250 (with \$1,515,000 of that for water infrastructure projects). The use of those ARPA funds on necessary projects has allowed the Town to not have to raise or borrow those funds within the Town’s general fund.

Currently, there is a total of \$590,749 in unencumbered ARPA funds, that can be authorized for use by the Select Board, to offset other one-time expenses, and alleviate the need to either raise taxes or borrow funds for other needed projects in FY2025.

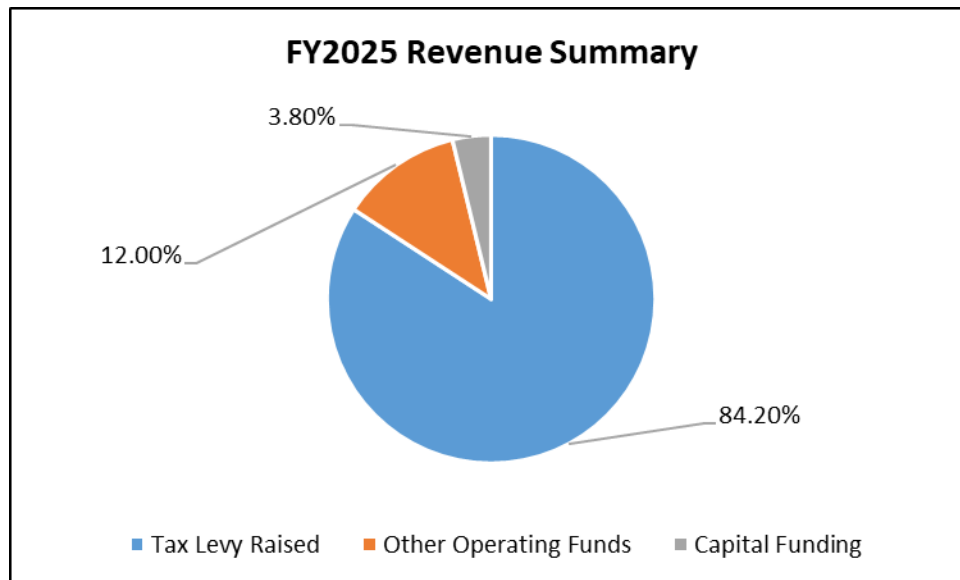


Budget in Brief

Similar to prior year budgets, the FY2025 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 FY2025 recommended budget, further detail is available in the Financial Overview section of this document.

Revenues

Revenue Description	FY2025	% of Total
Tax Levy Raised	\$35,756,108	84.2%
Other Operating Funds	\$5,096,230	12.00%
Capital Funding	\$1,610,788	3.80%
Total Revenue	\$42,463,196	100%





General Government

The total FY2025 General Government Operating Budget is \$2,631,702, which is an increase of \$253,002 (10.64%) from FY2024. The balance of the document that follows this Budget Message provides detail regarding changes to departmental budgets.

Compensation – At the time this Budget Message and Budget Document were printed the Town remained engaged in negotiations with five bargaining units. With an anticipated COLA increase comes increased costs for overtime worked in the Fire, Police, and Highway Departments. Further information will become available once settlements have been reached. Please note, salary budgets have been estimated and remain pending given the current negotiation status.

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 FY2025. 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 which 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 FY2025 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.

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.

The only increases in Town staffing being proposed for FY2025 are in the General Government categories for Town Manager and Planning and Inspections, where the Select Board has identified a need for grants



and communication assistance; and the Town has to plan for a retirement in the Planning and Inspections Department in FY2025.

The Town Manager is proposing a part-time (20-24 hours/week) grants and communication staff position to oversee grant applications, management, and reporting to granting agencies. This position, Grants and Special Projects Coordinator, would also 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.

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 FY2025, the HWRSD is projecting an operating budget assessment for Hamilton of \$24,813,866 in FY2025, an increase of \$1,725,374 or 7.47% over the current year. ENSAT is projecting an operational budget of \$426,359 for FY2025, an increase of \$118,901 or 38.67%, which is directly related to an upward enrollment trend by Hamilton students at the regional technical school.

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 each of the previous two fiscal years, the FY2025 budget does not request any further personnel resources in the public safety departments. Operational budget increases in these departments are confined to 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 is looking ahead to the Town Hall renovation project, which will begin in the current fiscal year and run through FY2025 and into FY2026.

There are no significant changes or increases to the DPW operating budgets proposed for FY2025, though as with all departments, staff wage increases and inflationary impacts on supplies, equipment, and energy costs have affected the overall DPW budget.

Health and Human Services- The Health and Human Services departments includes the budgets for the Health Department, under guidance provided by the Board of Health and the Senior Center operations, with the 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. There are no staffing changes proposed for FY2025.

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.

Operational increases, as in most other departments, were confined to wage and expense increases caused by inflation and the cost of living.

In addition to the budget for the Health Department, the town of Hamilton 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, the town of Hamilton is the lead entity in a grant that provides regional public health nurse support, regional public health social worker support and will soon 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, utility, and other associated costs.

The Recreation budget also includes a line item for the part-time Patton Homestead Director, which is supported solely by the town of Hamilton, and who coordinates Patton Homestead activities and programs for the Recreation department.

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 also manages 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-third of the operating budget of the Public Library.

Capital Budget – The FY2025 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 department 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 and 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 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 FY2025 Capital Budget proposes spending in the public works, police, recreation, and library departments to meet critical infrastructure needs or maintenance, improvement, or replacement of the Town’s physical properties. The FY2025 Capital Budget relies on funding from the Town’s Free Cash (Unexpended Fund Balance), ARPA, and a transfer from the Assessor’s Overlay 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.





FY2024 Goals & Accomplishments

Fuel facility- A new fuel facility in the Public Works yard was installed in November and December of 2023. This will allow Town vehicles to fuel quickly and efficiently and the Town to better track fuel usage and costs.

GFOA Budget- In FY2023, the Town began the effort of creating this new budget document, which you are now reviewing. Due to staff changes, the effort to transition to this new budget tool was interrupted and resumed in FY2024. This new budget document uses the government finance sector's best practices for providing transparency in government funding; 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. The Government Finance Officers Association (GFOA) approved budget form is the industry standard. Our goal is to eventually enter this document into the GFOA Distinguished Budget Award program.

Self-Evaluation and Transition Plan (SET-P)- Beginning in FY2023, and continuing to completion in the current year, the town of Hamilton sought a grant and technical assistance to review all Town facilities and programming for compliance with the latest Americans with Disabilities Accessibility (ADA) standards. That effort led to the successful completion of a self-evaluation and transition plan (SET-P). Having identified our deficiencies against ADA will allow the Town to pursue grants and other funding opportunities to help us bring our Town's facilities and programs into compliance with this important accessibility statute.

Deputy Fire Chief- In an effort to enhance stability, plan for future growth of Fire service programming, and provide a succession plan for future Fire service leadership, the FY2024 budget included funding for the new position of a full-time Deputy Fire Chief, expanding the number of full-time firefighters, and providing security for future fire department operations.

Shared Conservation Agent- Hamilton and Manchester-by-the-Sea have agreed to share the services of a full-time Conservation Agent, in an effort to provide more stability to the position in both towns, after the recent departures of the part-time agents in both communities. Hamilton in particular has had three part-time conservation agents in the past four years as two previous agents sought full-time opportunities in other communities.

Secondary Water Treatment- This project was in the planning stages in 2020 and was stalled first by the COVID-19 pandemic and then by increasing costs and supply chain shortages. However, the fall of 2023, the Town completed the installation of a new Secondary Treatment facility at the Town's water plant, with the goal of improving water quality and removing PFAS chemicals from the Town's drinking water. The new Secondary Treatment facility came online in December 2023, placing the town of Hamilton well ahead of most of our neighbors when it comes to ensuring clean and safe drinking water for our residents.



Town Hall offices relocated- In preparation for a \$6.5 million Town Hall renovation and improvement project and a companion decarbonization project, which will be funded through grants and an Energy Services Contract (ESCO) financing mechanism, all staff that has traditionally worked out of Town Hall, except for DPW staff, have been moved out of Town Hall to new temporary offices. The Town expects to operate in this manner for the next two years, as the Town Hall and grounds become a construction zone.

Town Master Plan- After beginning the Town's first Master Plan since 2004 in late 2022, the Master Plan Steering Committee and the Town's planning consultant, Barrett Planning Group, completed the Hamilton Master Plan and Implementation Plan in December 2024. The new Master Plan will be used to inform and guide Town planning and investment decisions for the next 15 - 20 years.

Major Upcoming Issues or Projects for FY2025

Looking forward to FY2025, primary upcoming issues and projects include:

- Town Hall Renovation begins – The Town Hall renovation will finally be underway in FY2025, with the expectation that once construction work begins the project will take about 18 months to complete.
- Cutler School Building Committee – Town staff and elected officials continue to work with the Cutler School Building Committee to bring forward a new school project to the voters of Hamilton and Wenham, likely in 2025.
- Patton Park renovations – The Select Board will be considering the use of some remaining federal ARPA funds to begin Patton Park improvements, in a first phase that will be informed by the recent Patton Park Master Plan.
- Patton Pavilion at Patton Homestead – The Town is excited to be working toward the development of an outdoor performance and recreation pavilion at the historic Patton Homestead on Asbury Street. The Town received a Massachusetts Cultural 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 has been fundraising the remainder of the matching funds needed.

Financial Condition & Outlook

Hamilton is in very good financial condition boasting 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 being the elementary school water infrastructure, whose costs will likely have to be managed through debt-exclusions and water rate increases, as the means to cover what are sure to be significant capital investments.

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.

Conclusion

As we finish out FY2024 and prepare to begin FY2025, our budget is balanced, as proposed, and we will achieve the goals and objectives as set by the Select Board. The FY2025 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 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



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 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 2021 Community Survey 5-year estimates data states that the median age of Hamilton residents is 41.5 years. Additionally, 18.5% of residents are aged 65 and older, which is comparable to the State average of 18%. 23.7% of Hamilton residents are under 18 years. Of the Town's residents, 7.1% are veterans as compared to 4.3% Statewide. 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 \$116,699, compared to the State median of \$89,026. 7.4% of residents live in poverty, which is lower than the State poverty average of 10.4%. Approximately 68.7% 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 81.9% home ownership rate compared to the State average of 62.2%. Married couples comprise 75% of the Town's households. The median value of an owner-occupied housing unit is \$589,900 which is significantly higher than the State median value of \$424,700. The median gross rent in Hamilton is \$1,356 per month compared to \$1,694 in Essex County.

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



Of the Town's class of workers ages 16 and older, 61.5% are employed by a private company; 11.2% work for a local, state, or federal government agency; and 13.8% 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 28.9% and professional, scientific, and management, and administrative and waste services category 23.1%. There are smaller percentages of workers in other categories including construction 7.4%; arts, entertainment, recreation, and accommodation and food services 6.9%; finance and insurance, and real estate and rental and leasing 6.8%; and manufacturing 6.2%.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 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,



² U.S. Census Bureau, Hamilton town, Essex County, Massachusetts, [Hamilton MA Demographics](#), Accessed Dec. 18, 2023.



Finance & Advisory Committee, Library Trustees, Recreation Board, Planning Board, School Committee, Sewer Commission, and Zoning Board of Appeals.³

Finances



The FY2024 Town operating budget is approximately \$14.1 million, which represents a minimal increase from the FY2023 operating budget of \$13.4 million. In FY2024, Free Cash was certified at 6.2 million, which was 17% of the budget. As last reported to the Division of Local Services in FY2022, the Town had total outstanding debt in the amount of \$11.1 million and the General Stabilization Fund was reported as \$3.8 million, which was 11% of the budget.

The Town's FY2023 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.

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

Hamilton had an FY2024 residential and CIP single tax rate tax rate of \$15.11 per \$1,000 valuation. This represents a small decrease over the FY2023 tax rate of \$16.34. The average annual single family tax bill in FY2024 was \$12,056. Of the FY2024 total tax levy of approximately \$33 million, residential taxes comprised 96% and CIP 4%, which was very similar to the FY2023 tax levy distribution.

Hamilton-Wenham Public Schools

Hamilton's Public Schools are comprised of the Hamilton-Wenham Regional School District, which serves, according to DESE School and District data reported for 2002-2023, 1,653 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 FY2024 operating budget for the Hamilton-Wenham Regional School District is approximately \$44 million with Hamilton being assessed about \$23 million. This represents an increase of about \$1 million over the FY2023 operating budget. Major notable increases include a \$1.7M transfer into the Capital Stabilization Fund and \$701,000 allocated to infrastructure improvements.⁴

⁴ Town of Hamilton Division of Local Services, Municipal Financial Dashboard, [DLS Town of Hamilton Dashboard](#), Accessed Dec. 18, 2023.



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 FY2025 budget:

To avoid an override situation 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

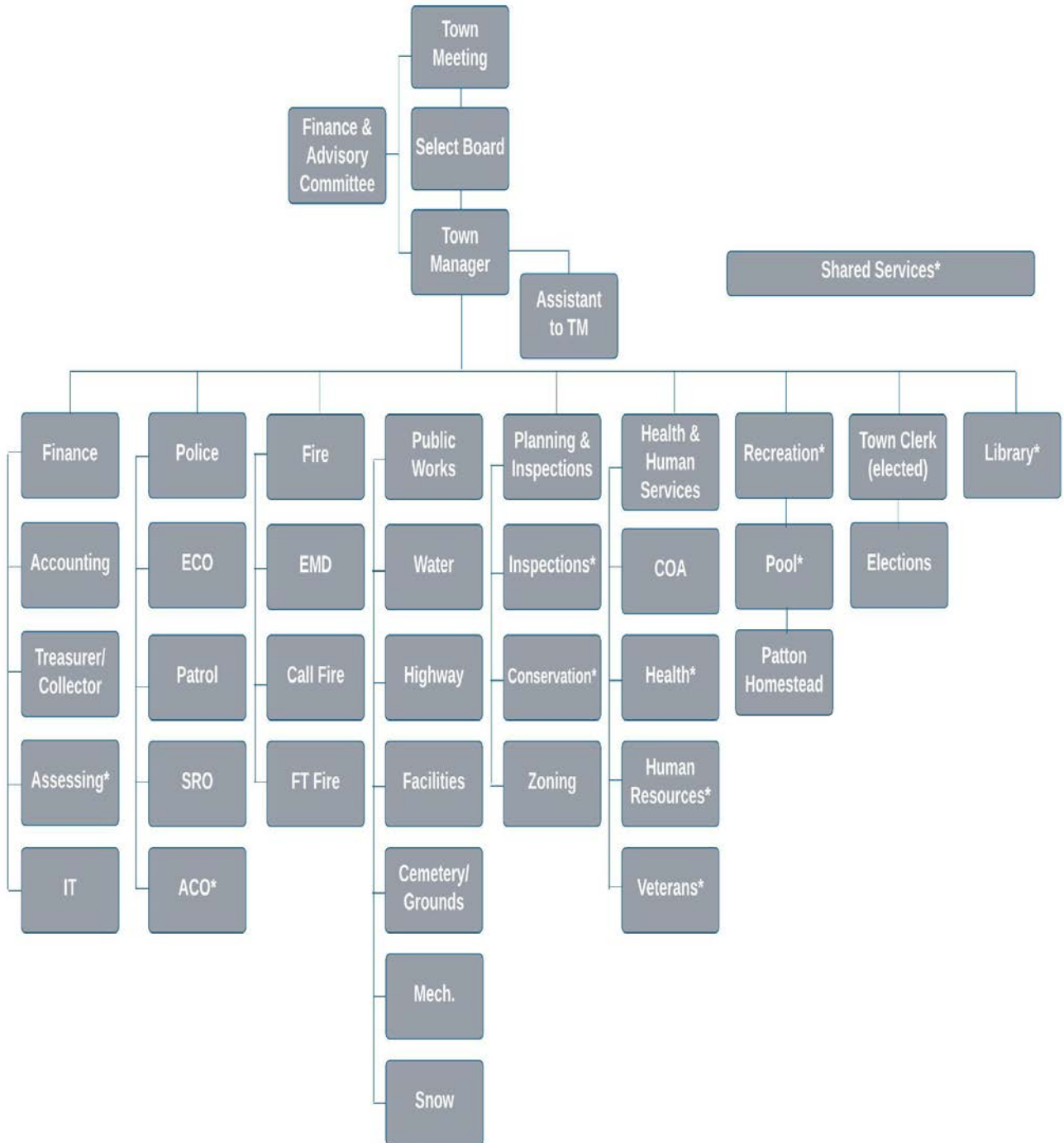
To identify options for specific expense reductions and/or new revenue sources to balance projected expenses with funding

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 2023, 2024 and 2025

Description	FY2023	FY2024	FY2025 Budget
Town Manager	3	3	3.5
Finance	7.5	7	7
Town Clerk	2	2	2
Planning & Inspectional Services	3	3	3.5
Conservation	.5	.5	1
Police	14.5	15.5	15.5
Fire	5	6	6
Department of Public Works	15	15	15
Health	2.5	1.5	1.5
Council on Aging	1.5	1.5	1.5
Library	n/a	n/a	n/a
Recreation	2	2.5	2.5
Emergency Communications	4	4	4
Patton Homestead	.5	0	0
Total # of FTEs	61	61.5	63



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.



Budget Calendar

Date	Milestone
9/25/2023	First FY25 Budget Meeting between HWRSD and Town Admin
9/29/2023	GFOA Department Summary Requests
10/2/2023	Select Board Meeting/FinCom Joint Meeting - Budget Goals
10/4/2023	First FY25 Quintuple Board Chairs Meeting
10/11/2023	FinCom Meeting
10/16/2023	Select Board Meeting
10/23/2023	Budget Instructions and Request Templates Distributed to All Department Heads
10/26/2023	Finance Director completes Revenue Projections
11/6/2023	Budget Request input into Munis by All Department Heads
11/6/2023	Special Town Meeting
11/8/2023	Capital Requests to CapCom Liaison for independent review with Dept. Head, CapCom Liaison, and FinCom Liaison
11/8/2023	FinCom Meeting
9/25/2023	Department Specific Budget Hearings/Reviews with Finance Director, Town Manager, FinCom Liaison
11/13 - 11/17/23	Department Budget Meetings
TBD	Distribution of Manpower Sheets to All Department Heads
11/16/2023	School Superintendent Presents Budget to School Committee
11/17/2023	Capital Requests to Finance Director and Town Manager for Review
11/20/2023	Second FY25 Quintuple Board Chairs Meeting



Date (Cont.)	Milestone
11/20/2023	Select Board Meeting
11/22/2023	FinCom Meeting
11/27/2023	Second FY25 Budget Meeting between HWRSB and Town Admin
11/29/2023	First FY25 Quintuple Board Meeting
11/29/2023	Five Chairs Meeting - 4:00 PM
TBD	Planning Board to Submit Zoning Articles to SB
12/4/2023	Select Board Meeting
12/13/2023	FinCom Meeting
12/18/2023	Select Board Meeting
12/18/2023	CapCom Draft Capital Plan delivered to Town Manager
12/22/2023	ATM Articles Due to Town Manager from Town Departments
12/27/2023	FinCom Meeting
1/3/2024	CapCom Final Review & Recommendation to Town Manager
1/8/2024	Select Board Meeting
1/8/2024	Select Board Meeting - Open Warrant for ATM
TBD	Joint Meeting with Wenham to discuss Joint Programs Budget
1/10/2024	Third FY25 Quintuple Board Chairs Meeting
1/10/2024	FinCom Meeting
1/18/2024	School Committee holds 1st Public Hearing on School Budget



Date (Cont.)	Milestone
1/18/2024	Presentation of Town Budget and Capital Plan to BOS and FinCom
1/22/2024	Select Board Zoning Article Referrals
1/22/2024	Select Board Meeting
1/24/2024	FinCom Meeting
1/30/2024	Second FY25 Quintuple Board Meeting
2/5/2024	Select Board Meeting
2/5/2024	Select Board Completes Budget Reviews
2/5/2024	Board and Committee Reports due to Town Clerk, Town Manager
2/5/2024	Draft Warrant Articles to FinCom and Town Counsel
2/8/2024	School Committee Vote to adopt School Budget
2/12/2024	HWRSD to deliver final adopted FY25 budget to Towns
2/14/2024	FinCom Meeting
2/20/2024	Select Board Meeting
2/20/2024	Select Board Meeting/Public Hearing - Close ATM Warrant (to include certified citizen petitions)
2/20/2024	Select Board Vote on Budget and Place Ballot Questions on Ballot
2/28/2024	FinCom Meeting
3/4/2024	Select Board Meeting
3/4/2024	Joint SB/FinCom Meeting to Finalize Warrant/Vote Recommendations
3/13/2024	FinCom Meeting



Date (Cont.)	Milestone
3/13/2024	FinCom Votes Book of Recommendations to Supplement Warrant
3/18/2024	Select Board Meeting
3/20/2024	ATM Warrant & Ballot Published (Sent to Printer)
3/20/2024	FinCom Book of Recommendations Published (Sent to Printer)
TBD	ATM Script Drafted with Finance Director, Town Manager, Town Counsel, and Town Moderator
3/27/2024	FinCom Meeting
3/27/2024	ATM PowerPoint Information due to Town Manager's Office
3/29/2024	Warrant and Book of Recommendations Mailed to Residents
3/29/2024	ATM Warrant Posted by Town Clerk
TBD	ATM Script Finalized with Finance Director, Town Manager, Town Counsel, and Town Moderator
4/2/2024	Final Day for ATM PowerPoint Info
4/6/2024	Annual Town Meeting



Shared Services Spotlight





Financial Overview



Revenue Narrative

Overview

The town of 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	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Budget
Total Property Tax Levy	\$31,640,281	\$32,676,917	\$33,713,163	\$35,756,108
State Aid	\$966,473	\$1,034,954	\$1,095,293	\$1,104,468
Local Receipts	\$2,571,659	\$2,919,429	\$2,186,982	\$2,817,065
Other Available General Funds	\$39,021	\$990	\$1,139,563	\$500,000
Free Cash	\$684,674	\$570,905	\$1,153,591	\$1,826,241
Enterprise Fund Allocated Expenses	\$405,833	\$449,893	\$459,313	\$459,313
Total Revenue	\$36,307,941	\$37,653,089	\$39,747,905	\$42,463,196

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 FY2025, 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 2 ½, 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 2 ½ 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	FY2022 Recap	FY2023 Recap	FY2024 Expected	FY2025 Estimate
Prior Year Levy Limit	\$29,991,463	\$31,148,104	\$32,098,162	\$33,138,688
2.5 % Increase	\$749,787	\$778,703	\$802,454	\$828,467
New Growth	\$406,854	\$171,355	\$250,000	\$250,000
Debt Exclusions	\$780,967	\$799,403	\$897,154	\$1,788,953
Less Unexpended Levy Capacity	(\$98,970)	(\$48,159)	(\$84,607)	
Less Allowance for Abatement	\$0	\$0	\$0	(\$250,000)
Total Property Tax Levy	\$31,830,101	\$32,849,406	\$33,963,163	\$35,756,108

State aid represents about 2.75% of the Town’s anticipated revenues in FY2025. State aid is broken down into several categories, primarily Unrestricted General Government Aid (UGGA) and State-Owned Land. UGGA represents approximately 73% 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 5.66% a year, with the project FY2025 estimates increasing only 2.6% over FY2024.



Description	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Estimate
Unrestricted General Government Aid	\$738,402	\$778,276	\$803,181	\$827,276
Veterans Benefits	\$23,013	\$22,708	\$27,021	\$31,721
Exempt: VBS and Elderly	\$21,327	\$20,164	\$21,292	\$20,400
State Owned Land	\$163,076	\$209,322	\$233,622	\$234,732
Public Libraries	\$15,409	\$18,421	\$19,352	\$18,908
Total State Aid	\$961,227	\$1,048,891	\$1,104,468	\$1,133,037

Note: The table above includes estimated receipts as documented in the FY2025 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 FY2025. 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 44% of total local receipts. Other significant local receipts include multiple inter-municipal Agreements.

Description	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Estimate
Motor Vehicle Tax	\$1,187,917	\$1,354,881	\$1,050,000	\$1,236,855
MA Rev Meals Tax	\$61,550	\$78,178	\$58,000	\$63,683
Boat Excise	\$2,268	\$2,437	\$1,900	\$2,207
Penalties & Interest On Taxes	\$105,322	\$100,540	\$71,000	\$103,288
In Lieu Of Tax	\$73,906	\$20,963	\$33,000	\$20,963
Other Charges For Services	\$348,732	\$162,218	\$371,682	\$473,515
Fees	\$2,275	\$2,115	\$750	\$2,007
Selectmen Rental Income	\$45,338	\$37,408	\$39,000	\$38,324
Revenue Library	\$16,866	\$17,679	\$12,000	\$15,520
Cemetery Revenue	\$23,000	\$28,075	\$12,000	\$21,060
Other Departmental Revenue	\$225,182	\$244,678	\$156,550	\$220,517
Building Permits	\$366,798	\$411,306	\$263,000	\$406,248
Other Licenses And Permits	\$66,094	\$61,179	\$57,600	\$64,718



Fines And Forfeitures	\$4,127	\$4,223	\$5,000	\$4,181
Earnings On Investments	\$15,404	\$357,936	\$50,000	\$128,414
Non-Recurring Revenue	\$7,290	\$6,844	\$0	\$6,848
Recurring Misc Rev	\$19,592	\$28,772	\$5,500	\$8,718
Total Property Tax Levy	\$2,591,659	\$2,919,429	\$2,186,982	\$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.

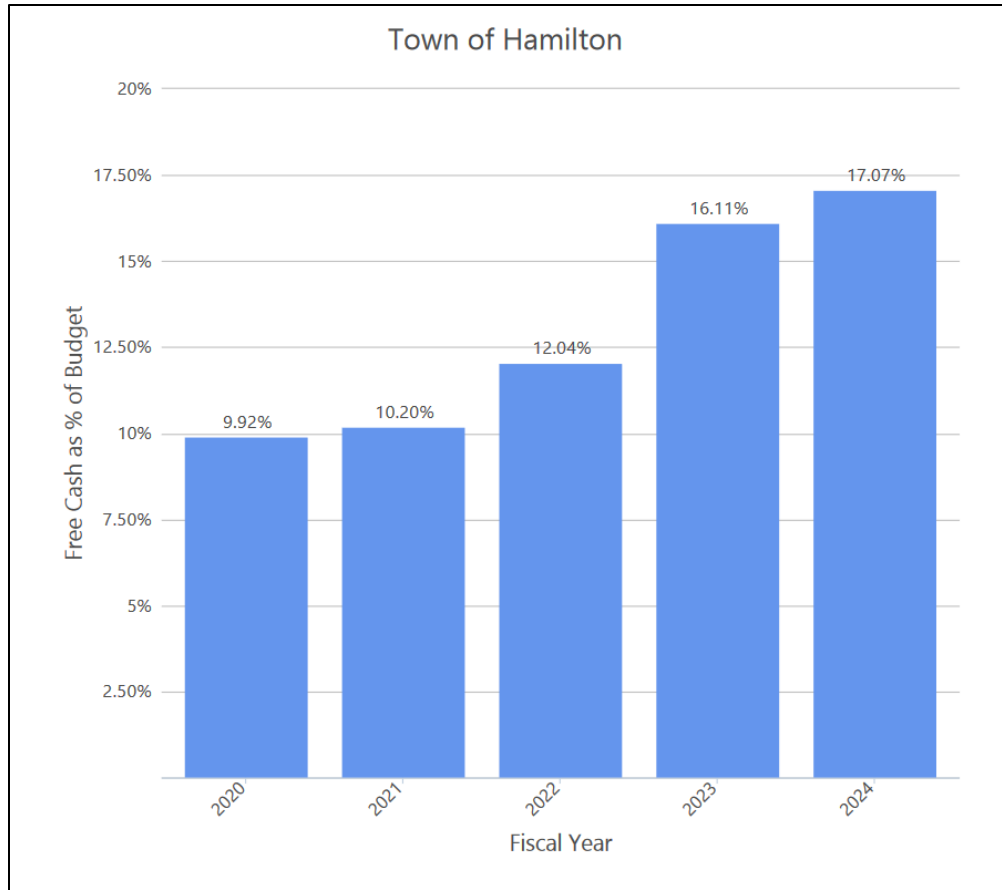
Each fiscal year, the enterprise fund is charged indirect costs associated with certain services supported by the general fund such as a portion of salaries for 15 employees (for example, the Director of Public Works), shared facilities, insurance, employee benefits, and debt service.

Expense	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Budget
Debt Service	\$0	\$0	\$0	\$0
Salaries, Benefits, Facilities, OPEB and Other Indirect Costs	\$405,833	\$449,893	\$459,313	\$503,647
Total	\$405,833	\$449,893	\$459,313	\$503,647

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 FY2025 Budget includes \$2.3 million in other sources of available funds.

Description	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Estimate
Free Cash	\$684,674	\$570,905	\$1,153,591	\$1,826,241
ARPA Funds	\$0	\$0	\$350,000	\$250,000
Capital Stabilization	\$0	\$0	\$645,431	\$0
Other Small Reserves	\$39,021	\$990	\$144,132	\$250,000
Total Available General Funds	\$723,695	\$571,895	\$2,293,154	\$2,326,241



Combined Financial Schedule

Revenue & Other Financing Sources

REVENUE & OTHER FINANCING SOURCES					
		FY24 Budget	FY25 Budget	\$ Change	% Change
OPERATING					
Prior Year Levy Limit		\$ 32,098,162	\$ 33,138,688	\$ 1,040,526	3.24%
Proposition 2.5%		\$ 802,454	\$ 828,467	\$ 26,013	3.24%
New Growth		\$ 250,000	\$ 250,000	\$ -	0.00%
Debt Exclusions		\$ 897,154	\$ 1,788,953	\$ 891,799	99.40%
Less Unused capacity		\$ (84,607)	\$ -	\$ 84,607	-100.00%
Less Allowance for Abatement		\$ (250,000)	\$ (250,000)	\$ -	0.00%
	TOTAL TAX LEVY RAISED	\$ 33,713,163	\$ 35,756,108	\$ 2,042,945	6.06%
State Aid		\$ 1,095,293	\$ 1,104,468	\$ 9,175	0.84%
Motor Vehicle Excise Tax		\$ 1,050,000	\$ 1,236,855	\$ 186,855	17.80%
All Other Local Receipts (not incl. meals tax)		\$ 1,078,982	\$ 1,490,253	\$ 411,271	38.12%
Meals Tax		\$ 58,000	\$ 63,683	\$ 5,683	9.80%
Local Receipts		\$ 2,186,982	\$ 2,817,065	\$ 630,083	28.81%
Water Enterprise - (not incl. shared debt)		\$ 457,313	\$ 457,313	\$ (0)	0.00%
Transfer from Trust		\$ 2,000	\$ 2,000	\$ -	0.00%
Transfers/Other Available Funds		\$ 459,313	\$ 1,174,766	\$ 715,453	155.77%
	TOTAL OPERATING FUNDING	\$ 37,454,752	\$ 40,852,407	\$ 3,397,656	9.07%
CAPITAL					
Free Cash		\$ 1,153,591	\$ 1,110,788	\$ (42,803)	-3.71%
ARPA Funds		\$ 350,000	\$ 250,000	\$ (100,000)	-28.57%
Capital Stabilization		\$ 645,431	\$ -	\$ (645,431)	-100.00%
Other Available Funds		\$ 144,132	\$ 250,000	\$ 105,868	73.45%
	TOTAL CAPITAL FUNDING	\$ 2,293,154	\$ 1,610,788	\$ (682,366)	-29.76%
	TOTAL REVENUE & FINANCING SOURCES	\$ 39,747,906	\$ 42,463,196	\$ 2,715,290	6.83%



Expenditures & Other Financing Sources

		FY24 Budget	FY25 Budget	\$ Change	% Change
OPERATING					
	General Government	\$ 2,378,699	\$ 2,631,702	\$ 253,002	10.64%
	Public Safety	\$ 3,921,655	\$ 4,095,600	\$ 173,944	4.44%
	Department Of Public Works	\$ 2,330,985	\$ 2,398,505	\$ 67,520	2.90%
	Health & Human Services	\$ 370,192	\$ 379,152	\$ 8,960	2.42%
	Culture & Recreation	\$ 1,157,859	\$ 1,189,806	\$ 31,947	2.76%
	Unclassified	\$ 3,985,515	\$ 4,917,418	\$ 931,903	23.38%
	Education	\$ 23,396,950	\$ 25,240,225	\$ 1,843,275	7.88%
	TOTAL OPERATING EXPENDITURES	\$ 37,541,856	\$ 40,852,407	\$ 3,310,552	8.82%
CAPITAL					
	Capital Improvements from Release of Overlay Funds	\$ -	\$ 250,000	\$ 250,000	0.00%
	Capital Improvements from ARPA Funds	\$ 350,000	\$ 250,000	\$ (100,000)	-28.57%
	Capital Improvements from Free Cash Funds	\$ 1,096,050	\$ 1,110,788	\$ 14,738	1.34%
	Capital Improvements from Debt Funds	\$ 760,000	\$ -	\$ (760,000)	-100.00%
	TOTAL TOWN CAPITAL EXPENDITURES	\$ 2,206,050	\$ 1,610,788	\$ (595,262)	-26.98%
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 39,747,906	\$ 42,463,196	\$ 2,715,290	6.83%



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 FY2023 audit reports an unassigned fund balance for the General Fund of \$9,016,103¹, which represents approximately 25.11% of General Fund expenditures and transfers out. The Town’s audited financial statements are available on the Town website. The increase in unassigned fund balance in Fiscal Years 2022 and 2023 reflects favorable budgetary results and reduced use of reserves for General Fund expenditures.

General Fund / Other Governmental Funds – Year Ended June 30, 2023

Description	Beginning Balance	Ending Balance	\$ Change	% Change
General Fund	\$11,731,858	\$13,086,061	\$1,354,203	11.54%
Community Preservation	\$1,570,825	\$2,012,376	\$441,551	28.11%
American Recue Plan Act	\$0	\$0	\$0	0%
Nonmajor Governmental Funds	\$2,696,740	\$2,919,040	\$222,300	8.24%
Total Net Position General Funds	\$15,999,423	\$18,017,477	\$2,018,054	12.61%

Enterprise Funds – Year Ended June 30, 2023

Description	Beginning Balance	Ending Balance	\$ Change	% Change
Water Enterprise Fund	\$5,945,954	\$7,254,858	\$1,308,904	22.01%
Total Net Position Enterprise Funds	\$5,945,954	\$7,254,858	\$1,308,904	22.01%

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2023. Page 4



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 2/3 majority vote at the Annual or Special Town Meeting. In both FY2023 and FY2024, Hamilton appropriated \$20,000 and \$57,541, 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	FY2022 Actual	FY2023 Actual	FY2024 Expected	FY2025 Estimate
General Stabilization	\$1,823,478	\$1,919,513	\$2,035,056	\$2,104,232
Capital Stabilization Fund	\$1,465,840	\$1,526,299	\$925,634	\$1,150,131
Recreation Fields Stabilization Fund	\$572,765	\$613,508	\$630,888	\$630,888
Total Stabilization Funds	\$3,862,083	\$4,059,320	\$3,591,578	\$3,885,251



Balance Sheet¹

Governmental Funds – Year Ended June 30, 2023

	General	Community Preservation	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 10,078,097	\$ -	\$ -	\$ -	\$ 10,078,097
Investments	3,420,233	-	-	-	3,420,233
Receivables, Net of Allowance for Uncollectible Amounts:					
Real Estate and Personal Property Taxes	270,795	-	-	-	270,795
Real Estate Tax Deferrals	7,354	-	-	-	7,354
Tax Liens	140,993	-	-	-	140,993
Motor Vehicle and Other Excise Taxes	97,293	-	-	-	97,293
Community Preservation Surcharges	-	3,527	-	-	3,527
Departmental and Other	-	-	-	10,259	10,259
Intergovernmental	-	-	-	187,096	187,096
Lease	922,087	-	-	-	922,087
Tax Foreclosures	358,950	-	-	-	358,950
Restricted Assets:					
Cash and Cash Equivalents	-	2,012,951	1,447,039	3,153,710	6,613,700
Investments	-	-	-	554,657	554,657
Total Assets	\$ 15,295,802	\$ 2,016,478	\$ 1,447,039	\$ 3,905,722	\$ 22,665,041
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Warrants Payable	\$ 277,218	\$ -	\$ 235,127	\$ 248,734	\$ 761,079
Accrued Payroll	214,076	575	-	55,387	270,038
Other Liabilities	19,902	-	-	-	19,902
Unearned Revenue	-	-	1,211,912	-	1,211,912
Advance Deposits	-	-	-	204,535	204,535
Short-Term Notes Payable	-	-	-	467,767	467,767
Total Liabilities	511,196	575	1,447,039	976,423	2,935,233
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	813,402	3,527	-	10,259	827,188
Related to Lease	885,143	-	-	-	885,143
Total Deferred Inflows of Resources	1,698,545	3,527	-	10,259	1,712,331
FUND BALANCE					
Nonspendable	-	-	-	320,963	320,963
Restricted	-	2,012,376	-	2,926,440	4,938,816
Committed	4,055,586	-	-	-	4,055,586
Assigned	14,372	-	-	-	14,372
Unassigned	9,016,103	-	-	(328,363)	8,687,740
Total Fund Balance	13,086,061	2,012,376	-	2,919,040	18,017,477
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 15,295,802	\$ 2,016,478	\$ 1,447,039	\$ 3,905,722	\$ 22,665,041

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2023. Page 16.



Schedule of Revenues, Expenditures, and Changes in Fund Balance¹

General Fund – Year Ended June 30, 2023

	Prior Year Encumbrances and Continuing Appropriations	Original Budget	Supplemental Appropriations and Transfers	Final Budget
REVENUES				
Real Estate and Personal Property Taxes	\$ -	\$ 32,594,723	\$ -	\$ 32,594,723
Motor Vehicle and Other Excise Taxes	-	1,001,700	-	1,001,700
Meals Tax	-	55,000	-	55,000
Tax Liens	-	-	-	-
Payments in Lieu of Taxes	-	33,000	-	33,000
Charges for Services	-	-	-	-
Intergovernmental	-	1,412,325	-	1,412,325
Penalties and Interest on Taxes	-	64,500	-	64,500
Licenses and Permits	-	283,551	-	283,551
Fines and Forfeitures	-	5,000	-	5,000
Departmental and Other	-	204,050	-	204,050
Investment Income	-	10,000	-	10,000
Total Revenues	-	35,663,849	-	35,663,849
EXPENDITURES				
Current:				
General Government	407,347	2,131,668	-	2,539,015
Public Safety	2,450	3,626,448	-	3,626,448
Education	-	22,530,204	-	22,530,204
Public Works	161,794	2,796,323	-	2,958,117
Health and Human Services	774	339,498	-	340,272
Culture and Recreation	200,301	1,192,432	-	1,392,733
Hamilton Development Corporation	-	55,000	-	55,000
Pension Benefits	-	1,253,377	-	1,253,377
Employee Benefits	-	1,206,015	-	1,206,015
Property and Liability Insurance	-	304,591	-	304,591
State and County Charges	-	241,936	-	241,936
Debt Service:				
Principal	-	500,000	-	500,000
Interest	-	91,661	-	91,661
Total Expenditures	772,666	36,269,153	-	37,039,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(772,666)	(605,304)	-	(1,375,520)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ 450,883	\$ -	\$ 450,883
Transfers Out	-	(158,500)	-	(158,500)
Total Other Financing Sources (Uses)	-	292,383	-	292,383
NET CHANGE IN FUND BALANCE	(772,666)	(312,921)	-	(1,083,137)
Fund Balance - Beginning of Year	7,573,222	7,573,222	7,573,222	7,573,222
FUND BALANCE - END OF YEAR	\$ 6,800,556	\$ 7,260,301	\$ 7,573,222	\$ 6,490,085

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2023. Pages 68-71.



General Fund – Year Ended June 30, 2023 (cont.)

Actual	Current Year Encumbrances and Continuing Appropriations	Actual and Encumbrances and Continuing Appropriations	Variance Positive/ (Negative)
\$ 32,639,990	\$ -	\$ 32,639,990	\$ 45,267
1,357,317	-	1,357,317	355,617
78,178	-	78,178	23,178
37,751	-	37,751	37,751
20,963	-	20,963	(12,037)
99,298	-	99,298	99,298
1,310,369	-	1,310,369	(101,956)
100,605	-	100,605	36,105
468,638	-	468,638	185,087
1,965	-	1,965	(3,035)
251,931	-	251,931	47,881
357,936	-	357,936	347,936
<u>36,724,941</u>	<u>-</u>	<u>36,724,941</u>	<u>1,061,092</u>
2,265,754	48,949	2,314,703	224,312
3,570,234	7,862	3,578,096	48,352
22,527,924	-	22,527,924	2,280
2,442,520	491,332	2,933,852	24,265
304,998	732	305,730	34,542
1,169,077	223,193	1,392,270	463
55,000	-	55,000	-
1,231,493	-	1,231,493	21,884
1,075,108	4,492	1,079,600	126,415
281,836	-	281,836	22,755
241,936	-	241,936	-
500,000	-	500,000	-
81,121	-	81,121	10,540
<u>35,747,001</u>	<u>776,560</u>	<u>36,523,561</u>	<u>515,808</u>
977,940	(776,560)	201,380	1,576,900
\$ 450,883	\$ -	\$ 450,883	\$ -
(158,500)	-	(158,500)	-
<u>292,383</u>	<u>-</u>	<u>292,383</u>	<u>-</u>
1,270,323	(776,560)	493,763	1,576,900
<u>7,573,222</u>	<u>-</u>	<u>7,573,222</u>	<u>-</u>
<u>\$ 8,843,545</u>	<u>\$ (776,560)</u>	<u>\$ 8,066,985</u>	<u>\$ 1,576,900</u>



Community Preservation Fund – Year Ended June 30, 2023

	Prior Year Encumbrances and Continuing Appropriations	Original Budget	Supplemental Appropriations and Transfers	Final Budget
REVENUES				
Community Preservation Surcharges	\$ -	\$ 509,854	\$ -	\$ 509,854
Intergovernmental	-	156,960	-	156,960
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	-	666,814	-	666,814
EXPENDITURES				
Current:				
Administrative	-	28,008	-	28,008
Projects, Acquisitions, and Other	155,000	220,407	36,199	411,606
Debt Service:				
Principal	-	85,000	-	85,000
Interest	-	22,200	-	22,200
Total Expenditures	155,000	355,615	36,199	546,814
NET CHANGE IN FUND BALANCE	(155,000)	311,199	(36,199)	120,000
Fund Balance - Beginning of Year	1,560,824	1,560,824	1,560,824	1,560,824
FUND BALANCE - END OF YEAR	\$ 1,405,824	\$ 1,872,023	\$ 1,524,625	\$ 1,680,824



Community Preservation Fund – Year Ended June 30, 2023 (cont.)

Actual	Current Year Encumbrances and Continuing Appropriations	Actual and Encumbrances and Continuing Appropriations	Variance Positive/ (Negative)
\$ 556,917	\$ -	\$ 556,917	\$ 47,063
199,397	-	199,397	42,437
<u>58,762</u>	-	<u>58,762</u>	<u>58,762</u>
<u>815,076</u>	-	<u>815,076</u>	<u>148,262</u>
7,623	-	7,623	20,385
258,702	152,904	411,606	-
85,000	-	85,000	-
<u>22,200</u>	-	<u>22,200</u>	-
<u>373,525</u>	<u>152,904</u>	<u>526,429</u>	<u>20,385</u>
441,551	(152,904)	288,647	168,647
<u>1,560,824</u>	-	<u>1,560,824</u>	-
<u>\$ 2,002,375</u>	<u>\$ (152,904)</u>	<u>\$ 1,849,471</u>	<u>\$ 168,647</u>



Departmental





General Government



Town Manager

Contact	Phone & Email	Location
Joseph J. Domelowicz, Jr. Town Manager	978-626-5202 jdomelowicz@hamiltonma.gov	Town Hall 577 Bay Road

Mission Statement & Departmental Activities

Under the direction of the Select Board, the Town Manager serves as the Chief Administrative Officer and is responsible for on-going 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.

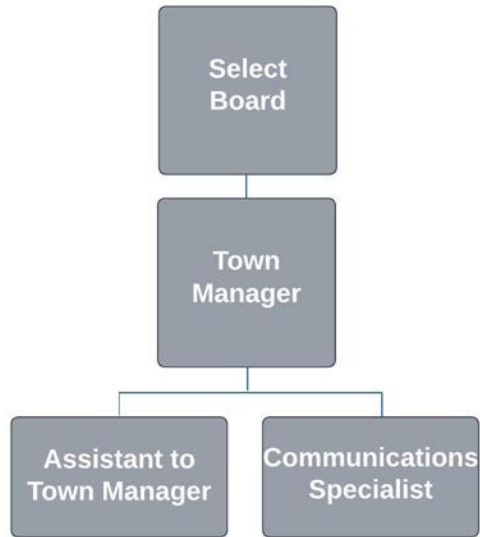
Brief Description of the Department

The Town Manager's Department includes two full-time 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



FY22 Accomplishments

- Implemented evaluation system for department heads
- Completed an initial goal setting for all department heads
- Executed new contracts with three unions and both the Police and Fire Chiefs

FY23 Accomplishments

- Extended two union contracts for two years to bring all unions onto the same schedule
- Secured funding and coordinated the adoption of a Self-Evaluation and Transition Plan for ADA accessibility at all town facilities
- Initiated the adoption of a GFOA style budget document, but due to staff changes had to interrupt that process

FY24 Goal Updates

- Secured funding for a Town Hall Renovation project without a Proposition 21/2 debt-exclusion
- Oversaw the temporary relocation of Town Hall offices to other buildings
- Completing the adoption of the GFOA style budget document for the FY2025 Budget cycle, with the goal of having the document ready for the Annual Town Meeting budget discussion



FY25 Goals

GOAL #1	Improve Communication
Objective	Improve communication with the public about on-going initiatives, programs, and projects
How will you measure success/achievement/completion?	Will utilize Town website, social media, and other multi-media tools to engage with the public; will adopt a tracking system to chart progress to goals and ensure milestones are effectively communicated; will work with Town staff and website host to provide data analytics on usage of the Town website; and will identify staff resources to assist with improved communications both within the organization and to the public
Timing	This objective will be an on-going and evolving process, but most of the stated measurements will be implemented Dec. 31, 2024

GOAL #2	Identify Grant Opportunities
Objective	Develop a plan for better identifying successful grant opportunities; improve grant applications, grant management and reporting
How will you measure success/achievement/completion?	Will create a staff resource to assist department heads and the Finance Department with identifying the most advantageous grant opportunities, organizing improved grant applications, and managing and reporting the success of grant awards
Timing	As part of the FY2025 process, we will identify resources to be able to implement this goal in FY2025



GOAL #3	Regional Water Solution
Objective	Develop a strategy for a regional solution to the Town's water management issues
How will you measure success/achievement/completion?	This will be an ongoing goal of the Town until such a time as the Town has been able to execute a contract or agreement to access a different public water source. However, progress will be measured in the continued work and advancement of the North Water Resilience Task Force
Timing	This goal will be a multi-year effort, extending into the foreseeable future

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Town Manager Salaries	207,788	213,916	224,389	266,389	42,000	18.72%
Town Manager Expenses	197,144	189,911	129,817	132,854	3,037	2.34%
Select Board Salaries	38,522	29,615	44,467	44,467	-	0.00%
Select Board Expenses	291	73	4,800	4,800	-	0.00%
Finance Committee Expenses	180	184	425	435	10	2.35%
Finance Committee Reserve	-	-	100,000	100,000	-	0.00%
Legal Retainer	77,589	84,594	84,000	104,000	20,000	23.81%
Legal Expenses	38,734	91,700	42,000	42,000	-	0.00%
Chebacco Woods Expenses	2,400	225	2,500	2,500	-	0.00%
Total	562,647	610,218	632,398	697,445	65,047	10.29%





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, the Town of Rockport, 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, 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.

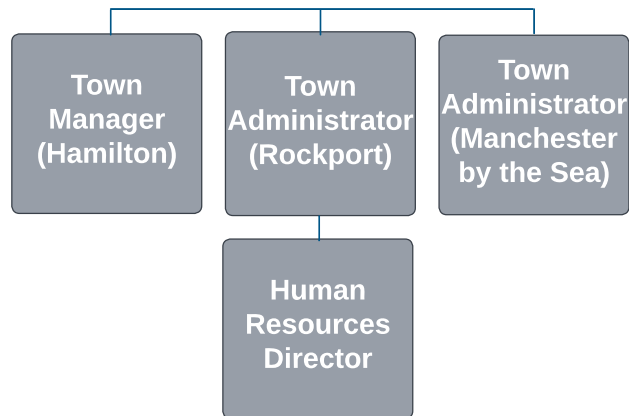
Brief Description of the Department

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 by-laws and policies
- Updating the personnel handbook
- Serves as the primary contact for work-site injuries or accidents
- Legal Compliance
- Maintain interoffice relationships



Organizational Chart



FY22 Accomplishments

- Refinement of Job Descriptions – 3 reclassifications
- Posting of open positions – 14 recruitments
- Recruitment – 12 positions filled
- Established a streamlined onboarding process
- Established a systematic process for departing employees
- Ensuring Town policies and procedures remain consistent with state and federal laws
- Management of all personnel files – Audit in process
- Employee engagement and satisfaction survey
- Initiating personnel investigations – 5 internal personnel issues
- Workers Comp – 3 cases
- Legal Compliance
- Maintain interoffice relationships

FY23 Accomplishments

- Refinement of job description – 2 reclassifications
- Posting of open positions – 12 recruitments
- Refinement of regional job descriptions – 2
- Posting and recruitment of two regional positions
- Recruitment – 10 positions filled
- Revamp of workers comp process
- Uniform application process



FY24 Goal Updates

- Personnel Files: Separate each file into three folders Medical Documents, Compensation/Benefits and Medical
- Update file per retention regulations
- Update contact information forms and emergency contact shared information consent





FY25 Goals

GOAL #1	Organize Filing
Objective	Personnel Files
How will you measure success/achievement/completion?	Organize each file into one of three folders: Medical Documents, Compensation/Benefits, or Medical
Timing	Ongoing

GOAL #2	Update Files per Regulations
Objective	Update file per retention regulations
How will you measure success/achievement/completion?	The project will adhere to the Massachusetts Retention Schedule and will shred any unnecessary documents
Timing	Ongoing

GOAL #3	Revise Contact Information Forms
Objective	Revise the contact information forms and the consent for sharing emergency contact details
How will you measure success/achievement/completion?	Every personnel file will include an updated contact information sheet and authorization to share emergency contact information
Timing	Ongoing

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Human Resources Salaries	92,243	96,699	100,610	100,610	-	0.00%
Human Resources Expenses	390	488	1,808	6,808	5,000	276.55%
Total	92,633	97,187	102,418	107,418	5,000	4.88%



Finance

Contact	Phone & Email	Location
Wendy Markiewicz Finance Director	978-626-5215 wmarkiewicz@hamiltonma.gov	Town Hall 577 Bay Road 2nd Floor

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

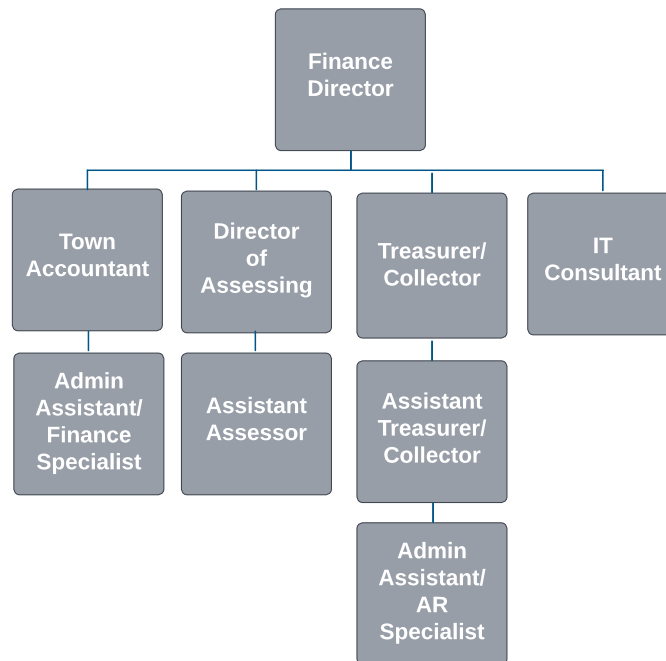


The Finance Department is led by the Town’s Finance Director and oversees all of the financial divisions of the Town, including General Finance, Accounting, Treasurer/Collector, Assessor, and IT. The Finance Department prepares and implements the annual operating and capital budgets. It also provides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





Organizational Chart



FY22 Accomplishments

- Maintained level services and avoided an override
- Renewed financial policies project with anticipated FY2023 adoptions
- Created new workflows between Finance Director and Division Heads
- Strengthened monthly reconciliations between Town Accountant and Treasurer

FY23 Accomplishments

- Maintained level services and avoided an override
- Persevered through Finance Team dissemination

FY24 Goal Updates

- Maintain level services and avoid an override
- Reinstate Finance Team
- Prepare the initial GFOA budget



FY25 Goals

GOAL #1	Maintain Services & Avoid Override
Objective	Maintain level services and avoid an override
How will you measure success/achievement/completion?	Maintain a partnership with all relevant stakeholders, minimize expenditure increases and ensure long-term financial viability
Timing	Ongoing

GOAL #2	Standard & Poor's Credit Rating
Objective	Manage and maintain Standard and Poor's credit rating
How will you measure success/achievement/completion?	Meet financial obligations timely and maintain secure and adequate stabilization funds for potential impacts of foreseeable future events
Timing	Ongoing

GOAL #3	Financial Policy Funding
Objective	Maintain required financial policy funding of all reserve accounts
How will you measure success/achievement/completion?	Secure budget appropriations within the limits of available funds
Timing	Ongoing

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Finance Salaries	209,316	221,811	236,690	236,690	-	0.00%
Finance Expenses	182,589	216,468	256,539	285,143	28,604	11.15%
Finance Capital	3,587	530	3,500	12,000	8,500	242.86%
Total	395,492	438,808	496,729	533,833	37,104	7.47%



Assessors

Contact	Phone & Email	Location
Todd Laramie Director of Assessing	978-468-5574 tlaramie@hamiltonma.gov	Town Hall 577 Bay Road

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





FY23 Accomplishments

- Property visit numbers were brought up closer to state guidelines in preparation for upcoming 5-year Revaluation
- Office purged of old files and paperwork no longer needed per Massachusetts GL, files to be kept were moved to storage

FY24 Goal Updates

- Completed 5-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

FY25 Goals

GOAL #1	Tax Relief Resident Education
Objective	Educating residents of available tax relief options
How will you measure success/achievement/completion?	Have scheduled a lunch and learn talk with COA to discuss State and local Exemptions and Tax Work Off available
Timing	Scheduled for March

GOAL #2	Technology Training
Objective	To get myself and assistant assessor more familiar with Patriot software and the reports we can run to better analyze our data
How will you measure success/achievement/completion?	Already reached out to Patriot to set up some training sessions
Timing	Scheduled to visit their office in March

GOAL #3	Professional Development
Objective	Education
How will you measure success/achievement/completion?	Continue enrolling 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
Timing	Ongoing



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Assessor Salaries	74,388	150,910	181,381	181,381	-	0.00%
Assessor Expenses	35,337	25,463	30,645	30,645	-	0.00%
Total	109,725	176,373	212,026	212,026	-	0.00%





Treasurer/Collector

Contact	Phone & Email	Location
Peggy Mccloughlin Treasurer/Collector	978-626-5217 pmcloughlin@hamiltonma.gov	Town Hall 577 Bay Road

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 with equity and ensure the fiscal stability of the Town by collection 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 and to pay and account for the same according to the order of the Town or of its authorized officers.

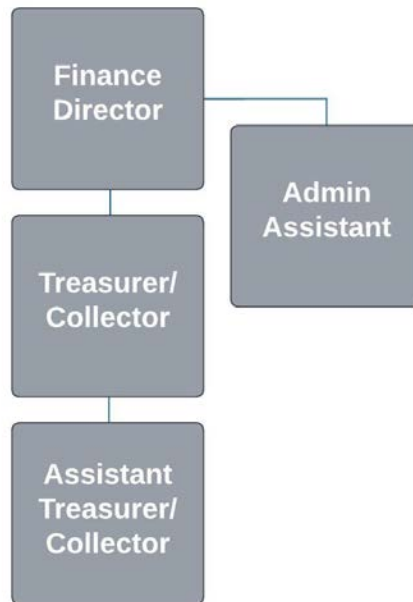
The Treasurer/Collector's Office also pays the bills for all Town departments, is responsible for the collection of taxes and other accounts receivable. In addition, the Office must generate and organize an annual accounting of all receipts and disbursements alongside their official acts.

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



FY22 Accomplishments

- Assistant Collector started certification process
- Transitioning Benefits to Treasurer/Collector's Office
- Transition of cash payments made in Town Clerks Office to Treasurer/Collector's Office

FY23 Accomplishments

- Assistant Collector 1st year complete in certification process
- Tailing letter were mailed advertisement was completed
- Transition of Benefits completed
- Tax Title cleaned up several old balance, still work in progress



FY24 Goal Updates

- Assistant Collector certification process has completed 2nd year
- Admin training as back for payroll is still 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



FY25 Goals

GOAL #1	User Guide Development
Objective	Develop User Guides for all daily, quarterly, and yearly task for each position in our office
How will you measure success/achievement/completion?	Our current guides are outdated and not complete. Smooth transition for employee leaving or retiring to complete task in our department
Timing	End of Fiscal 2025

GOAL #2	Online Employee Payroll & W2's
Objective	Online access for employees' paystubs and W2 information has always been on our radar would like to implement during FY2025
How will you measure success/achievement/completion?	Happy Employees with online access to their payroll information Time saver for payroll not reproducing paystubs or W2's for employees
Timing	Ongoing

GOAL #3	Health Care Employee Cross Training
Objective	Back up for Health care and Benefits
How will you measure success/achievement/completion?	We have completed the benefits transition to the Treasurer/Collector's Office now we need to train back up for this position, so we are always able to assist our employees and retirees
Timing	End of FY2025



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Treasurer / Collector Salaries	189,963	203,209	226,740	226,740	-	0.00%
Treasurer / Collector Salaries	35,325	45,685	51,700	55,150	3,450	6.67%
Total	225,288	248,895	278,440	281,890	3,450	1.24%



Town Clerk

Contact	Phone & Email	Location
Carin Kale Town Clerk	978-469-5570 ext. 3 ckale@hamiltonma.gov	Town Hall 577 Bay Road 1st Floor

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.



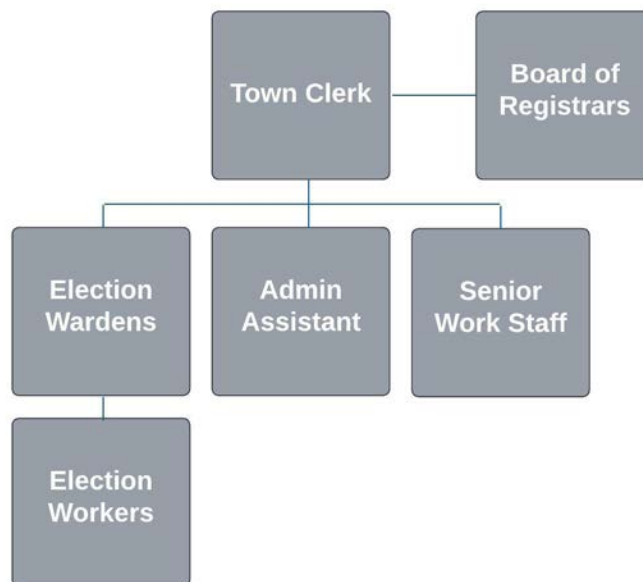
Records Management/Keeper of the Records: The Town Clerk’s Office creates the minutes of Town Meetings, certifies each vote, prepares, and submits all legal filing documents with the Attorney General’s Office, the Department of Revenue (DOR), and the State Legislature when Town Meeting votes to 1) change 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





FY22 Accomplishments

- Developed several standard operating procedures for the Clerk's Office
- Improved the Town Clerk webpage by uploading missing Town Meeting minutes and Election results
- Successfully administered an unexpected Primary and Special Election to fill a vacant State Rep seat
- Modernized Election Day check-in by utilizing electronic poll pads
- Established a new townclerk@hamiltonma.gov email address that routes to Town Clerk and Administrative Assistant
- Reinstated the mailing of "Welcome to Hamilton" packages to new residents
- Led the analysis of 2020 US Census data and subsequent decrease from 3 to 2 voting precincts

FY23 Accomplishments

- Successfully administered the State Primary and State Election including a recount for the Second Essex District State Representative race that resulted in a recount vote tally identical to the election results
- Updated various tracking indexes for documents recorded and/or filed including vital records and other document filings
- Developed a Procedures Manual that includes resources and up to date training materials



FY24 Goal Updates

- Locate and file in one place all by-law changes and approvals from the Attorney General's Office: files have been located and will be moved into the vault
- Create a consolidated listing of all accepted streets and all private streets: a draft has been prepared and will be reviewed
- Coordinate a well-run Presidential Primary (March) and Local Election (April): a calendar of dates and deadlines has been developed, training has begun



FY25 Goals

GOAL #1	Coordinate a well-run State Primary (Sept) and State Election (Nov)
Objective	Track and account for every early and election day ballots mailed, received, and cast at three (3) elections: State Primary, State Presidential Election, and Local Election
How will you measure success/achievement/completion?	The total number of ballots cast and reported to the Secretary of State's Office will reconcile with the number of early ballots and election day voters/ballots
Timing	August - May

GOAL #2	Improve Document/Record Tracking Indexes
Objective	Create or update additional Excel spreadsheets for tracking vital records, land use decisions, and other documents
How will you measure success/achievement/completion?	Spreadsheets will be completed and easy to locate
Timing	July - December

GOAL #3	Develop Written Procedures
Objective	Develop written procedures for planning and executing elections and Town meetings
How will you measure success/achievement/completion?	Written documents are completed
Timing	July - June



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Town Clerk Salaries	126,030	144,732	152,424	153,424	1,000	0.66%
Town Clerk Expenses	14,778	18,213	18,448	16,617	(1,831)	-9.93%
Elections Salaries	7,411	11,397	12,535	18,333	5,798	46.25%
Elections Expenses	19,694	27,121	23,350	31,130	7,780	33.32%
Total	167,913	201,464	206,757	219,504	12,747	6.17%





Planning & Inspectional Services

Contact	Phone & Email	Location
Patrick Reffett Director of Planning & Inspectional Services	978-626-5248 preffett@hamiltonma.gov	Town Hall 577 Bay Road 2 nd Floor

Mission Statement & Departmental Activities

The mission of the Planning & Inspections Department is to manage the various planning and inspectional services functions for the town.

Brief Description of the Department

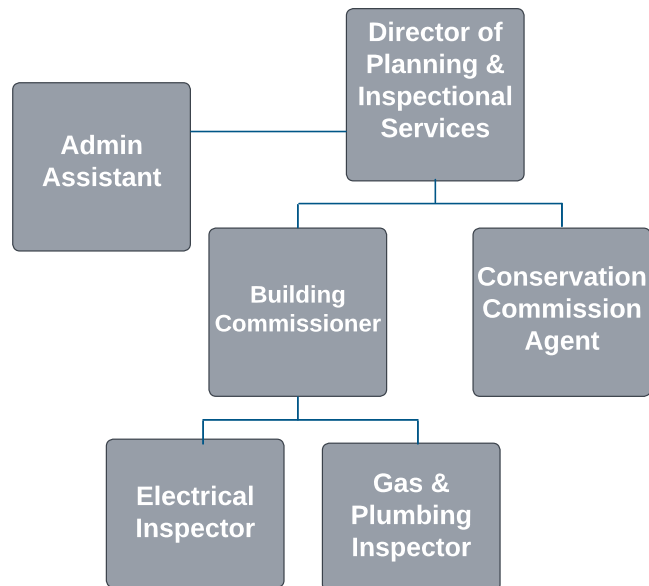
Managing the Planning & inspectional Services Department includes the following:

- Provide planning services for the Town
- Assist various town boards and groups
- Supervise and assist Departmental staff
- Prepare and manage budgets
- Assist in hiring and managing consultants and contractors for Town projects
- Assist the public in gaining a better understanding of planning, zoning, and development permitting and processes
- Promote environmental protection and quality of life





Organizational Chart



FY22 Accomplishments

- Function as Health Dept Director during Covid pandemic
- Hired Conservation Commission Agent
- Manage peer review consultants from hiring to permitting closeout
- Undertook Downtown Parking Study and engage public
- Assist various boards - Select, Planning, Zoning, Town Hall Building, Health, HAHT, CPC, etc
- Building permitting / oversight of substantial completion of 59-63 Willow Street project
- Hired an accomplished, credentialed electrical inspector
- Improved departmental resources - Purchased plotter/copier; on-line permitting vendor; update web info
- Oversight of Canter Brook Senior Housing project completion
- Sought and contracted with on-line permitting vendor

FY23 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

FY24 Goal Updates

- Developing a 3A (MBTA zoning) compliant zoning district for the area surrounding the MBTA Commuter Rail station for consideration by the Planning Board and Town Meeting
- Completing the Hamilton Master Plan update with planning consultants Barret Planning Group



- Passed an Amended Stormwater Management By-Law at Special Town Meeting on November 6, 2024
- Proposed Brown’s Hill Overlay District to the property owners at Gordon Conwell Seminary in preparation for possible Town Meeting consideration

FY25 Goals

GOAL #1	MBTA Zoning Draft
Objective	Complete a draft of a 3A (MBTA Zoning) District to be compliant with state law and proposed to Town Meeting
How will you measure success/achievement/completion?	A 3A compliant zoning by-law will be introduced to Town Meeting for consideration/approval
Timing	December 2024

GOAL #2	Master Plan
Objective	Begin Implementation of the Hamilton Master Plan
How will you measure success/achievement/completion?	Seek appointment of a body within town government to review recommendations of the Master Plan and make suggestions for the FY2026 budget cycle
Timing	January 2025

GOAL #3	Succession Planning
Objective	Successfully plan for the retirement of current Planning and Inspections Director
How will you measure success/achievement/completion?	Recruit and hire new Planning and Inspections Director to begin prior to November 2025, to allow transition period
Timing	July 2025



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Planning Salaries	123,744	126,335	131,071	191,071	60,000	45.78%
Planning Expenses	1,179	11,744	5,700	5,700	(0)	0.00%
Inspectional Salaries	194,622	205,697	212,571	212,571	-	0.00%
Inspectional Expenses	898	2,796	6,550	20,409	13,859	211.59%
Total	320,443	346,573	355,892	429,751	73,859	20.75%





Conservation Commission

Contact	Phone & Email	Location
Kristan Farr Regional Conservation Agent	978-626-5247 kfarr@hamiltonma.gov	Town Hall 577 Bay Road 2nd Floor

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





FY22 Accomplishments

- Met the needs of administering 310 CMR 10.00
- Met the needs of administering the Hamilton Wetlands Bylaw
- Brought a Bylaw update to the Special Town Meeting
- Assisted multiple Town departments relative to wetlands requirements

FY23 Accomplishments

- Successfully passed new Hamilton Conservation By-law at Annual Town Meeting
- Imposed Enforcement Orders as appropriate
- Agent assisted Town and Commission after leaving employ of Town

FY24 Goal Updates

- 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





FY25 Goals

GOAL #1	Streamline Permitting Process
Objective	Streamline permitting process for residents applying to the town for Conservation permits
How will you measure success/achievement/completion?	Will see an improvement in the time from application period to review and decision over past years
Timing	Implement changes in Calendar 2024

GOAL #2	Reorganize Local Conservation Commission Meeting Schedule
Objective	Reorganize local Conservation Commission meeting schedule to accommodate meetings in two towns
How will you measure success/achievement/completion?	The Town of Hamilton Conservation Commission meeting schedule and Manchester-by-the-Sea meeting schedule will align so as to allow the Regional Conservation Agent to not have to attend more than three-night meetings per month
Timing	Implement changes during Calendar 2024

GOAL #3	CMR 310
Objective	Administer CMR 310
How will you measure success/achievement/completion?	Success measured by case closeouts: whether or not appeals were sought; limited superseding orders of conditions
Timing	Ongoing

GOAL #4	Data Management System
Objective	Full implementation/actualization of Data Management system
How will you measure success/achievement/completion?	Applicability of system to staff and potentially public as well as ease of retrieve- ability of information
Timing	July 1, 2024 (FY25 start)



GOAL #5	Professionalization
Objective	Professionalize office/ department
How will you measure success/achievement/completion?	Webpage currency – and completeness; data retrievability; number of appeals; ability to extend involvement beyond caseload
Timing	Ongoing and variable dependent

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Conservation Salaries	30,805	29,098	33,595	77,250	43,655	129.94%
Conservation Expenses	1,341	1,575	2,425	2,425	-	0.00%
Total	32,146	30,673	36,020	79,675	43,655	121.20%





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 1 st Floor

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.

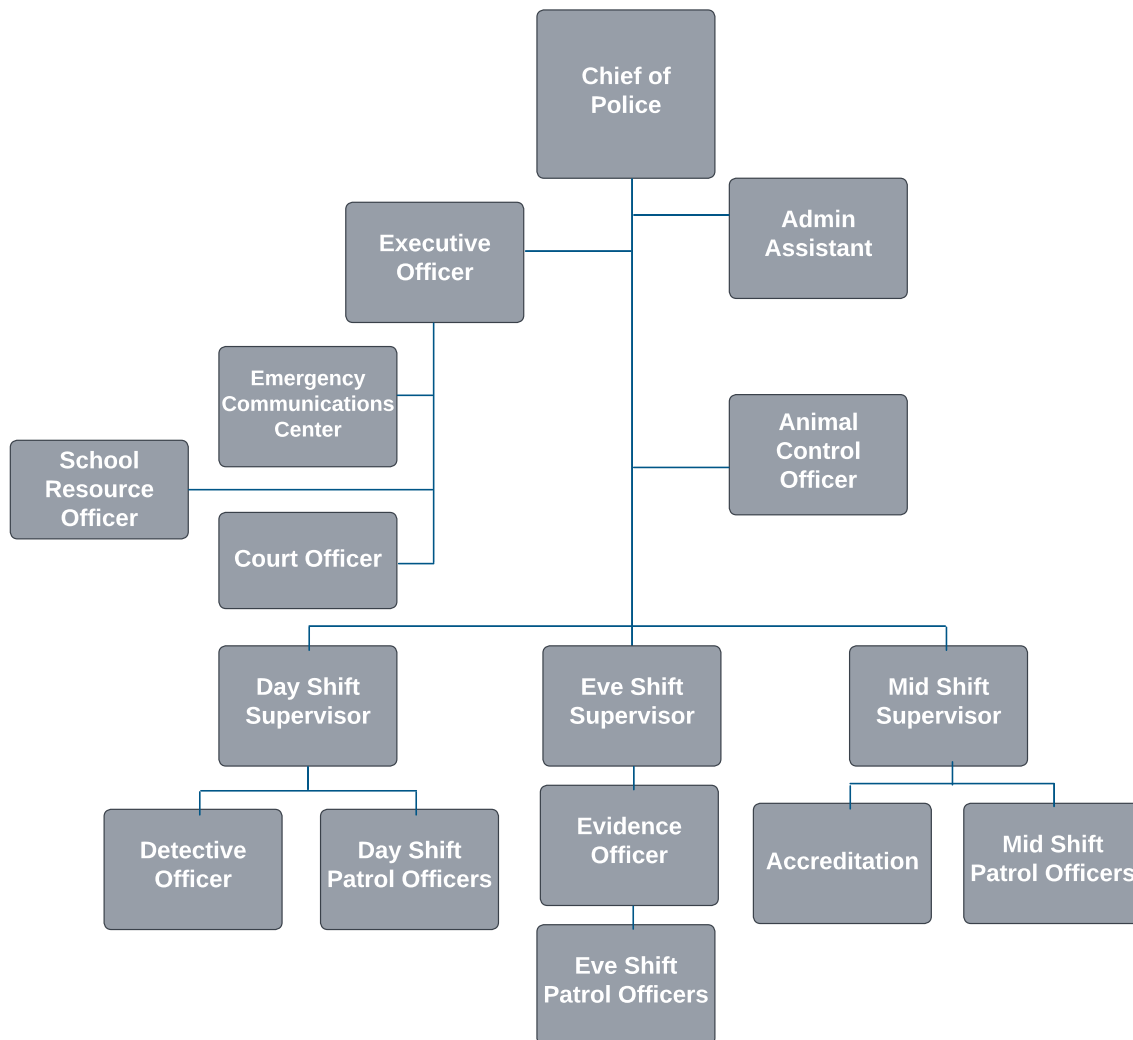
Brief Description of the Department

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
- Providing education to the public on criminal and traffic offenses



Organizational Chart



FY22 Accomplishments

- Throughout the pandemic, the Hamilton Police Department (HPD) has used creative ways to engage our community through social media for programs such as Autism Awareness, Breast Cancer Awareness, and other similar programs
- Implemented new protocols and safety measures to keep officers and employees safe while maintaining a high level of public safety & service to the community
- Continued increased community collaboration
- Received \$74,045 in Federal and State grant funds, which include programs and items such as Road Safety Grant, Pedestrian and Bicyclist Safety Grant, Body Worn Camera Grant, and Med-Project Grant



FY23 Accomplishments

- Reviewed and updated our entire policy manual to comply with the new sixth edition accreditation standards set forth by the Massachusetts Accreditation Commission
- Maintained compliance with all the standards required by the Massachusetts's Police Officer Standards and Training Commission (POST)
- Successfully initiated a Body Worn Camera Program with funding received from state and federal grants
- Initiated a Comfort Dog Program to assist the employees of the Hamilton Police Department and other various Departments within Hamilton in a therapeutic manner. Additional duties will include carrying out community outreach functions such as educational programming, specialized events, and community interactions

FY24 Goal Updates

- After several mechanical issues with our current electric hybrid vehicles, we postponed purchasing an additional hybrid vehicle. In FY25, we will move forward with the purchase of a fully electric vehicle and eliminate a gas fueled vehicle
- Both the Citizens Police Academy and Rape Aggression Defense programs were run this past year. The Citizens Police Academy was able to expand the classroom hours to cover more material
- The security camera system at the Public Safety Building has been evaluated and both the cameras and the recorder have been scheduled for upgrades





FY25 Goals

GOAL #1	Expand Security Camera System
Objective	Expand the security camera system to cover additional Town buildings
How will you measure success/achievement/completion?	The number of additional sites covered
Timing	FY2025

GOAL #2	Officer Safety
Objective	Increase officer safety with the purchase of new portable radios. The current radios in use were purchased in 2012
How will you measure success/achievement/completion?	New portable radios issued and placed into service
Timing	FY2025-FY2026

GOAL #3	Upgrade Equipment
Objective	Upgrade the audio-visual equipment in the training classroom by replacing the current screen and computer to create a more conducive learning environment
How will you measure success/achievement/completion?	Replacement of the current screen, computer, and audio system
Timing	FY2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Police Salaries	1,654,287	1,775,477	1,943,724	2,091,395	147,671	7.60%
Police Expenses	123,973	125,814	129,008	139,878	10,870	8.43%
Police Capital	18,980	18,980	18,980	25,086	6,106	32.17%
Emergency Management Expenses	8,433	1,024	21,100	1,100	(20,000)	-94.79%
Total	1,805,673	1,921,295	2,112,812	2,257,459	144,647	6.85%



Animal Control

Contact	Phone & Email	Location
Russell M. 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.

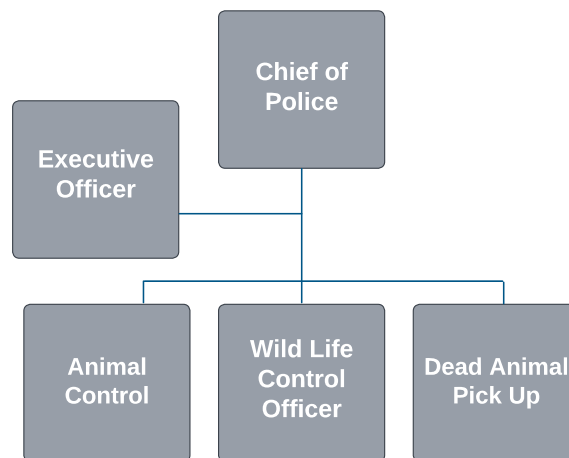
Brief Description of the Department

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





FY22 Accomplishments

- Impartially enforced State and local animal laws
- Educated the public regarding responsible pet ownership
- Continued commitment to customer service and helped residents with animal control-related issues

FY23 Accomplishments

- Continue commitment to customer service and help residents address animal control-related issues
- Reviewed and updated the Animal Control Officer agreement with Manchester by the Sea
- Mediated animal-related complaints promptly and efficiently

FY24 Goal Updates

- Purchased additional ACO Equipment
- Scheduling NACA level II certification class for the spring of 2024





FY25 Goals

GOAL #1	NACA Certification
Objective	Maintain NACA Certification
How will you measure success/achievement/completion?	Complete Required Continuing Education Training Courses
Timing	FY2025

GOAL #2	Training Opportunities
Objective	Provide Additional Training Opportunities for the ACO
How will you measure success/achievement/completion?	Training identification & attendance
Timing	FY2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Animal Control Salaries	32,665	33,780	35,430	35,930	500	1.41%
Animal Control Expenses	105	463	1,850	1,850	-	0.00%
Total	32,770	34,243	37,280	37,780	500	1.34%



Emergency Communications

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

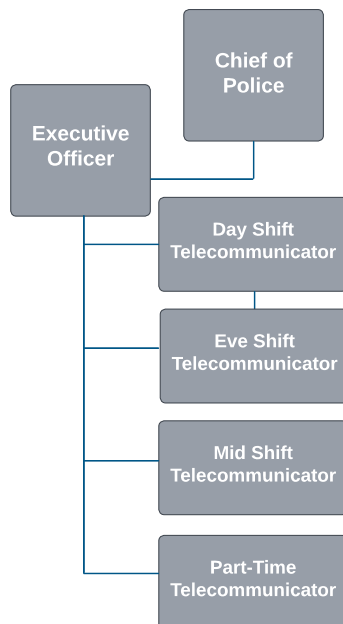
Mission Statement & Departmental Activities

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





FY22 Accomplishments

- Applied for and received \$32,937 in State grant funds including Support and Incentive Grant, Training Grant, Emergency Medical Dispatch Grant
- Reviewed, updated, and implemented new Department Policy and Procedures
- Updated repeaters/receivers at the Gordon Cornwell & Pingree Schools. These updates will allow for a future migration from the existing analog system to a digital
- Restructured our quality assurance procedures for Emergency Medical Dispatch to ensure all EMD calls are answered in a timely fashion and properly dispatched

FY23 Accomplishments

- Hired and trained a full-time telecommunicator to fill an open position
- Maintained State Compliance with our Emergency Medical Dispatch Quality Assurance Program.
- Completed all State 911 training requirements

FY24 Goal Updates

- Applied for and received \$33,361 in State grant funds including Support and Incentive Grant, Training Grant, 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 digital
- The security camera system at the Public Safety Building has been evaluated and both the cameras and the recorder have been scheduled for upgrades. The upgrades will include an additional viewing screen in the communications center and replacement of security cameras at the Town Hall





FY25 Goals

GOAL #1	Onsite Training Opportunities
Objective	Expand onsite training opportunities for public safety telecommunicators
How will you measure success/achievement/completion?	Increased Training
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	FY2025

GOAL #3	Instant Callback Device Replacement
Objective	Replace the instant callback device in the communications center. This is used for immediate playback of phone calls and radio transmissions being received at the communications center
How will you measure success/achievement/completion?	New Recorder
Timing	FY2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Emergency Communications Salaries	322,008	319,915	335,018	335,018	-	0.00%
Emergency Communications Expenses	42,648	46,121	47,515	50,756	3,241	6.82%
Total	364,656	366,035	382,533	385,774	3,241	0.85%



Fire & Emergency Management

Contact	Phone & Email	Location
Raymond A. Brunet Fire Chief	978-468-5559 rbrunet@hamiltonma.gov	Hamilton 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 mix of full-time and part-time firefighters. The station is only staffed 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 five full-time and 28 part-time (on-call) members (Firefighter) 23 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.

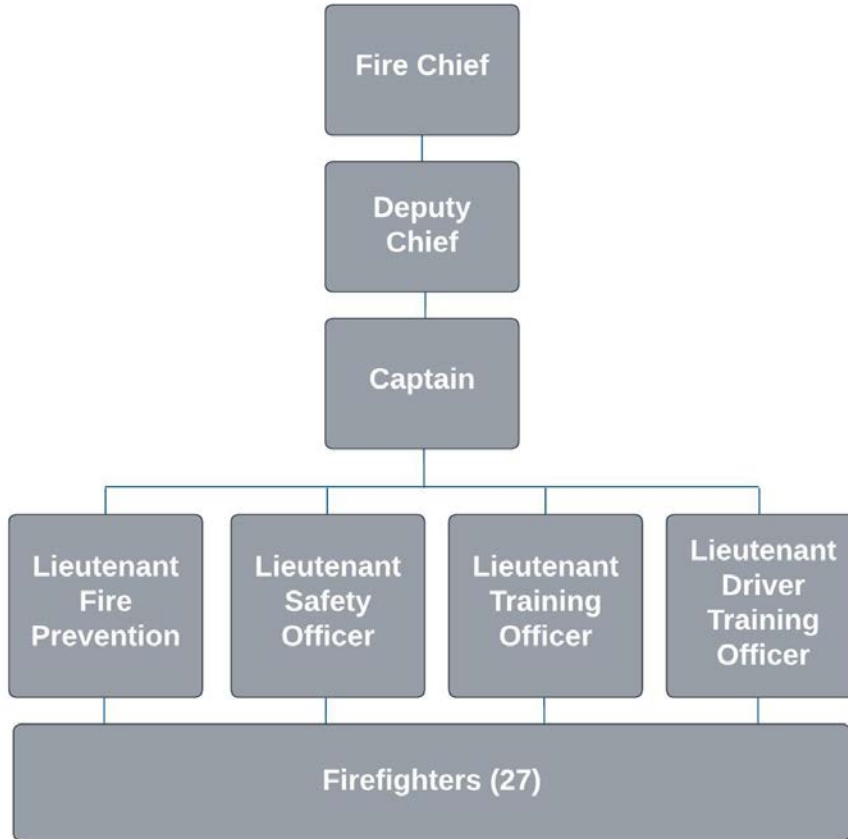
Our department prides itself on quality customer service to the citizens of the Town of Hamilton. Here is a list of the services that the Department provides to our residents.

- 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
- Provide an emergency heating and cooling center when the need arises, during the winter and/or the summer
- Educate 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





FY23 Accomplishments

- The fire department continued to administer COVID 19 vaccines and boosters through FY23 with the Greater Cape Ann Community Collaborative
- The fire department once again applied for a \$15,500.00 equipment Grant from the state of MA and were awarded the full amount. This was used to purchase needed equipment
- For the 4th year in a row, we hosted the Massachusetts Call and Volunteer Recruit Firefighter class. We had three of our recruit firefighters enrolled in this class
- The Fire Department hired three new members and four are scheduled to begin recruit training in early FY24. The 4th firefighter is going back to the recruit class because he inadvertently was injured and had to drop out of the last class
- Oversaw the ordering, building, and acceptance of Squad 505 with the help of Captain A. Ellison
- Wrote the specifications for a new fire engine and the order for Engine-3 was placed with manufacturer

FY25 Goal Updates

- Work on developing the Deputy Chief's, so that he is ready to transition it to the Fire Chief's position
- Enhance EMS training of all the member of the department
- Working towards running a fire-based ambulance for the Town





FY25 Goals

GOAL #1	Deputy Training & Development
Objective	Work with the Deputy and aculeate him to the tasks needed to learn and accomplish in order to be successful in the Role
How will you measure success/achievement/completion?	Train the deputy to become proficient in the institutional knowledge of the town of Hamilton. Example range from budget creation, AP warrants, department and Town policies and procedures and personnel management
Timing	This will take approximately 1.5 years

GOAL #2	Team Identification & Assessment
Objective	Identify team and I will identify our weaknesses within the EMS system. Correct these deficiencies through classroom training and skill enhancement
How will you measure success/achievement/completion?	Document skills topic and hours of each individual EMS training. Compare against State requirements.
Timing	Annually

GOAL #3	EMS Expansion
Objective	Expanding our EMS services to the community
How will you measure success/achievement/completion?	Placing a transporting ambulance into service
Timing	2 years

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Fire Salaries	702,342	738,029	915,347	915,347	-	0.00%
Fire Expenses	102,892	102,522	113,852	125,549	11,697	10.27%
Fire Capital	111,712	118,431	111,712	111,712	-	0.00%
Total	916,945	958,982	1,140,910	1,152,607	11,697	1.03%



Public Works





Department of Public Works (DPW)

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

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 4 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 4 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 74.11 (Nov 2021) 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 which provided necessary information to allow us to property 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 1 auxiliary sander to cover the paved roadways. All three sanders have been outfitted with 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 1 employee, the Town Mechanic that reports directly to the DPW Director or Assistant DPW Director. The Town Mechanic is responsible for the upkeep of all the vehicles and pieces of equipment for the DPW and Police Department. Some



responsibilities of the Town Mechanic include: maintenance of all the DPW vehicles and heavy equipment, police cruisers, handheld equipment such as chain saws, trimmers, power brooms, and small equipment such as mowers, slice seeders, chippers, etc. The Town Mechanic is also in charge of ordering fueling and maintenance of the fueling facility and state compliance.

Cemetery: The Cemetery Department will receive a change in FY2023 as the division will be combined with the Parks and Grounds division and led by the former Cemetery Foreman as the new Cemetery and Public Properties Foreman that will oversee two (2) laborers. 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 internments, 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.

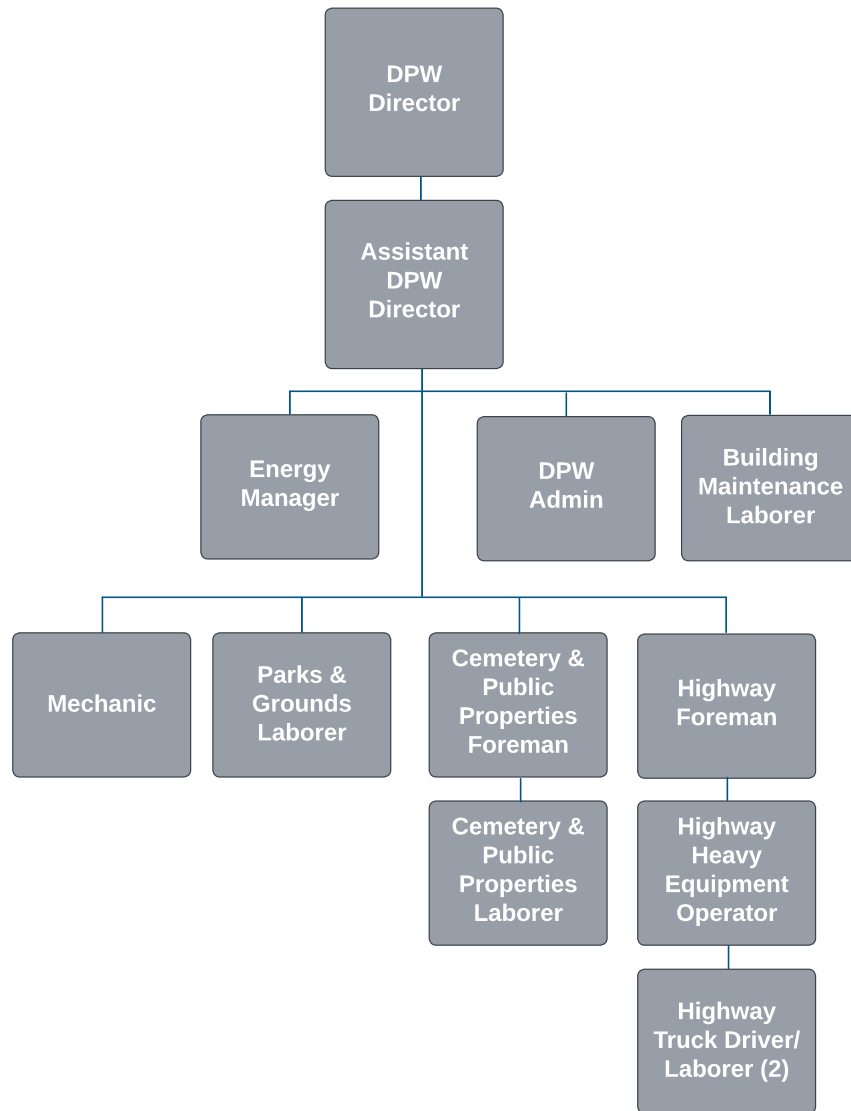
Sanitation: Under the leadership of the DPW Director, which includes operational oversight of a contracted hauler, the solid waste program consists of weekly solid waste, recycling, and compost pickup to approximately 3,300 properties in Hamilton. The Department of Public Works is also in charge of establishing 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.

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 that 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





FY22 Accomplishments

Maintained level service throughout unprecedented operating challenges presented by the COVID-19 Pandemic	DPW
Repaved Forest Street, Beech Street, Village Lane, and Lake Shore Avenue following the water main replacement	DPW
Installed 12 accessibility ramps along Willow Street to improve pedestrian access from downtown to Patton Park	DPW
Continued project management for the Town Hall Renovation project and the Chebacco Road Reconstruction	DPW
Procured the Patton Park Tennis and Basketball Court Rehabilitation project	DPW
Procured design services related to the new Hamilton Fueling Facility and 2021 Roadway Improvement Project	DPW
Installed a new pedestrian path and front walkway entrance at the Patton Estate	Highway
Assisted with the implementation of the Shared Streets initiative connecting downtown Hamilton with Patton Park by installing signage, roadway marking, and assisting with the construction of a new electrical cluster at the downtown public parking lot	Highway
Hired new Town Mechanic when previous Mechanic retired after 38 years of service	Vehicle Maintenance
Restored Parks & Grounds dump truck to defer large replacement cost	Vehicle Maintenance
Decommissioned Hamilton's fueling facility and underground storage tanks with the intention of replacing with an above ground fueling facility	Vehicle Maintenance
Led and completed a 150,000 sf hydro-seed project using perpetual care funding and in-house DPW staff	Cemetery
Administered the mandatory compost initiative program that included developing exemption criteria as well as a distribution program for the compost bins	Sanitation
Expanded curbside outreach, education, and worked with the contractor to enforce new compost program	Sanitation
Painted the exterior of the Patton Park Restrooms	Parks and Grounds

FY23 Accomplishments

Assisted the Energy Manager by administering the weatherization and building re-commissioning work at the Public Safety Building funding by Green Communities	Facilities
With the departure of the Facility Technician, the DPW Director and Assistant took over the responsibilities of the facility management, involving overseeing contractor and in-house repairs and monitoring the building software controllers	Facilities
Procured the roof replacement for the DPW Garage and provided construction oversight	Facilities



Procured new garage bay doors for the DPW Garage	Facilities
Continued efforts to work towards a reduced design for the Hamilton Town Hall Improvements project. Began to formulate a plan for outfitting the Patton Homestead for temporary town hall space.	Facilities
Continued project management for the Chebacco Road Reconstruction	DPW
Installed two new flashing stop signs at the intersection of Essex Street and Woodbury Avenue	Highway
Outfit the DPW sander units with liquid treatment equipment to help reduce road salt use	Vehicle Maintenance
Led and completed a 100,000 sf hydro-seed project using perpetual care funding and in-house DPW staff	Cemetery
Procured the purchase of a new Walker Mower for the Hamilton Cemetery	Cemetery
Procure and construct an expansion of the Patton Park Veteran's Pool concrete deck	Parks and Grounds
Administered the procurement for the Patton Park Master Plan using Community Preservation Act funding in collaboration with the Hamilton/Wenham Recreational Department	Parks and Grounds

FY24 Accomplishments

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 in 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



FY25 Goals

GOAL #1	Town Hall Preservation
Objective	Successfully administer the Hamilton Town Hall Preservation Project
How will you measure success/achievement/completion?	Limited change orders, staying on budget, successful design, and construction to achieve all requirements
Timing	Completion by the Spring of 2026 (FY27)

GOAL #2	Road and Sidewalk Improvements
Objective	Design and Procure Road and Sidewalk Improvements throughout Hamilton
How will you measure success/achievement/completion?	Procure and award to an eligible and responsive bidder and construct the improvements timely, per standards, and on budget. Provide a safe roadway for travel and sidewalk for pedestrian use
Timing	Summer and Fall of 2024

GOAL #3	Master Plan
Objective	Master Plan Improvements at Patton Park
How will you measure success/achievement/completion?	Complete the first phase of park improvements as outlined in the Patton Park Master Plan. These improvements will include drainage and grading work to reduce the potential for flooding.
Timing	Fall-Winter 2024





Trends/Metrics

Description	FY2022 Actuals	FY2023 Actuals	FY2024 Projected	FY2025 Target
Solid Waste Disposal (in tons)	1612	1352	1450	1400
Single Stream Recycling (in tons)	897	915	1,000	950
Compost Collection (in tons)	313	422	400	450
Streetlight repairs	21	24	22	10
Catch Basins Cleaned	706	739	694	700
Catch Basins Rebuilt	19	15	15	15
Potholes and Road defects Repaired (in tons)	58	70	80	80
Average Town Wide Pavement Condition Rating (0-100)	72.34	71.25	70.08	72
Miles of Roadway Swept	44	44	44	44
Roadway Marking (in linear feet)	225,000	225,000	225,000	235,000
Catch Basin Cleanings Disposed (in tons)	138	64.89	61.44	55
Cemetery Lots Sold	34	22	30	25
Burial Services	46	49	48	45
Street Opening and Trench Permits	35	39	45	45



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Public Works Salaries	271,907	283,538	296,936	296,936	-	0.00%
Public Works Expenses	22,057	16,820	27,100	32,700	5,600	20.66%
Public Works Capital	-	-	-	10,000	10,000	100.00%
Highway Salaries	225,348	209,880	273,288	273,288	-	0.00%
Highway Expenses	134,333	163,588	221,400	236,900	15,500	7.00%
Snow Removal Salaries	84,470	78,196	100,410	100,410	-	0.00%
Snow Removal Expenses	162,544	172,878	179,250	179,250	-	0.00%
Vehicle Maintenance Salaries	67,338	70,292	94,695	94,695	-	0.00%
Vehicle Maintenance Expenses	85,177	104,043	79,532	84,532	5,000	6.29%
Cemetery Salaries	98,395	139,848	155,627	155,627	-	0.00%
Cemetery Expenses	11,702	12,136	13,000	13,000	-	0.00%
Sanitation Salaries	4,750	4,947	5,747	5,747	-	0.00%
Sanitation Expenses	651,726	806,021	802,190	833,610	31,420	3.92%
Parks, Fields & Grounds Salaries	69,161	85,252	76,660	76,660	-	0.00%
Parks, Fields & Grounds Expenses	11,069	4,509	5,150	5,150	-	0.00%
Public Building & Maintenance Salaries	51,105	63,189	75,989	75,989	-	0.00%
Public Building & Maintenance Expenses	249,012	260,716	201,151	227,151	26,000	12.93%
Public Building & Maintenance Capital	-	-	-	-	-	0.00%
Total	2,200,093	2,475,854	2,608,126	2,701,646	93,520	3.59%



Water (Enterprise)

Contact	Phone & Email	Location
Timothy Olson Director	978-626-5227 tolson@hamiltonma.gov	Town Hall 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. Hamilton Water 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.

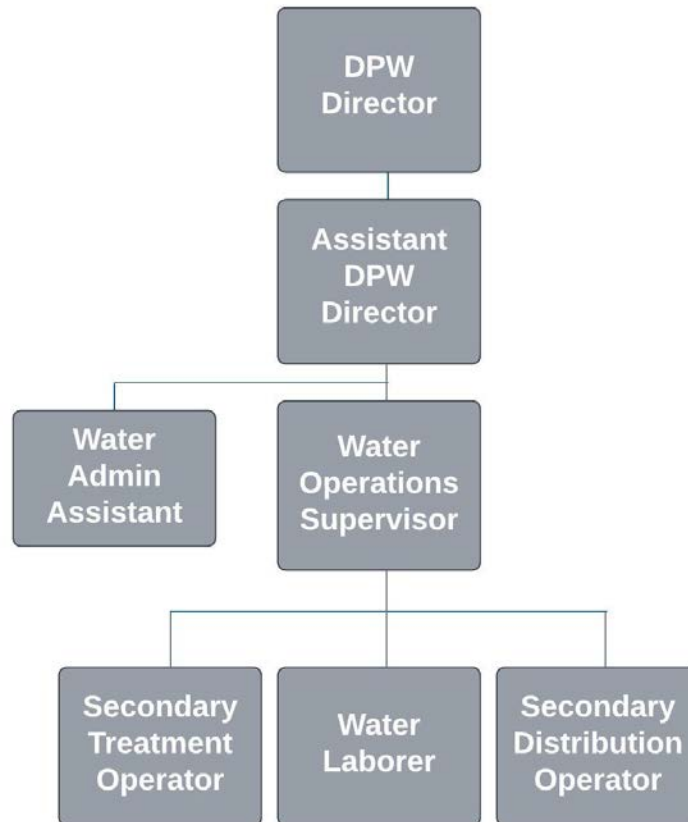
Hamilton’s water distribution system is comprised of 54 miles of water main, fire hydrants and water valves, and approximately 2,500 service connections. The system is flushed once a year in the spring with periodic minor flushing in the fall to maintain optimum water quality and operations. The distribution 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





FY22 Accomplishments

Performed well redevelopment on the Caisson Satellite Well and Idlewood 1 Satellite Well
Procured for designed for the new Granular Activated Carbon (GAC) Pre-Treatment Filtration project
Procured general and sub-bids for the proposed GAC Pre-Treatment Filtration project
Replaced over 8,100 linear feet of water main along Forest Street, Village Lane, Beech Street, and Lake Shore Avenue
Completed the replacement of the water main connection with the Brown's Hill Reservoir on Bridge Street, including all valves, hydrant, and piping network,
Replaced 11 out of service fire hydrants to confirm all public hydrants in the system are functional

FY23 Accomplishments

Perform a system wide leak detection to help reduce the "Unaccounted For" water per MassDEP guidelines
Reviewed and calculated revised water rates for Water Commissioners approval to accurately cover the expenses from the Water Enterprise
Procured engineering services and participated in the creation of the "Regional Evaluation to Improve Water Supply Resiliency within the Lower Ipswich River Watershed" funded by a MassDEP Sustainable Water Management Initiative grant
Provided construction management services during the construction of the new GAC filtration facility

FY24 Accomplishments

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
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 requirements



FY25 Goals

GOAL #1	Regional Water Connection
Objective	Work to establish a reliable emergency connection with Beverly/Salem Water District
How will you measure success/achievement/completion?	Procure engineering services to assist Hamilton with the feasibility plan and design to present to the water district and work to establish the connection, associated fees, and standard operating procedures for a short-term and long-term supply
Timing	FY2025 – FY2026

GOAL #2	Replace the Filter Media in the Hamilton Water Plant
Objective	Replace the Filtronics media in the Hamilton Water Plant
How will you measure success/achievement/completion?	Procure construction and successfully complete the replacement of the filter media in the 4 pressure vessels to improve water quality
Timing	Spring FY2025

GOAL #3	Improvements to Water Reading and Collection
Objective	Replace and repair water meters to continue to improve the water data collection system
How will you measure success/achievement/completion?	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	FY2025





Trends/Metrics

Description	FY2022	FY2023	FY2024 Projected	FY2025 Target
# of Service Lines Repaired	13	15	15	15
# of Service Requests (Final Reads, Meter Repairs, Turn ON/OFFs)	223	195	200	200
# of Meter Replacements Calendar Year	28 (2021)	34 (2022)	40 (2023)	40 (2024)
# of Dig Safe Mark outs	658	593	600	600
# of Well Source Redevelopments	2	2	5	5
Finished Water Pumped into the Distribution System (Million Gallons) - Based on ASR Calendar Year	206 (2021)	208 (2022)	205 (2023)	205 (2024)
Total Unaccounted For Water (%) - Based on ASR Calendar Year Annual Report	10.78 (2021)	9.23 (2022)	10 (2023)	10 (2024)

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Water Salaries	404,184	420,112	427,386	457,827	30,441	7.12%
Water Expenses	1,587,881	1,602,761	1,858,317	1,862,151	3,834	0.21%
Total	1,992,065	2,022,873	2,285,703	2,319,978	34,275	1.50%



Energy Manager

Contact	Phone & Email	Location
Victoria Masone Energy Manager	978-853-5122 vmasone@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 \$1,034,848 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 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 at \$0.15148/kWh as compared to the National Grid rate through July 2024 of \$0.18213.



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 Chebacco Rd. landfill solar array. 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



FY22 Accomplishments

- Secured \$86,600 in grant funding through the Massachusetts Electric Vehicles Incentive Program (EVIP) and \$45,387 in utility incentives for a DC Fast Charger in the Patton Park parking lot on Asbury Street. Installation of the station began in Fall, 2022
- Oversaw completion of a grant-funded \$15,000 HVAC Retro commissioning study at the Public Safety Building. Turned the results and recommendations from the study into a Green Communities grant application and was successful at securing a \$164,209 grant to implement the recommendations for energy efficiency and occupant comfort
- Oversaw mechanical completion and interconnection of the rooftop solar array at the Hamilton Wenham Library and Recreation Center
- Worked with National Grid to receive credits for the Chebacco Rd. Landfill Solar array on several municipal electric accounts
- Participated in meetings of the newly formed "Hamilton Wenham Climate Action Team" (HWCAT), a group of concerned citizens interested in further engaging the Town government and residents in climate action initiatives





FY23 Accomplishments

- Engaged Solect Energy to prepare a preliminary design for a 51.84 kW DC solar array on the rooftop of the DPW garage at 577R Bay Rd. The project is going through the interconnection agreement process with National Grid now
- Prepared “Charge to Charge” policy outlining fee structure at Town-owned EV Charging Stations and presented to the Select Board, who adopted it in March 2023
- Participated in the Municipal Fleet Electrification Study process for Hamilton, funded by National Grid
- Created and maintained a database to track energy production at Chebacco Rd. solar array, credits to the Town by National Grid, and payments to Greenbacker who owns and operates the system. Provided summaries of data upon request
- Secured \$67,408 in grant funding through the Massachusetts Electric Vehicles Incentive Program (EVIP) for Level 2 charging stations at the HS/MS complex and at the Buker School. Installation is planned for Spring 2024
- Secured funding for an Energy Efficiency Scoping Study by National Grid at the Hamilton Wenham Recreation Center. Study completed in February 2023
- Investigated viability of Patton Homestead ground-mount solar PV array with Solect Energy. Electrical infrastructure in the street will not support a project there at this time
- Prepared and submitted grant application to the Municipal Vulnerability Preparedness program for a Climate Action and Resiliency Plan (CARP). Application was not successful
- Advised Town Manager and DPW Director on an Energy Services Contract (ESCO) to supplement the planned renovation work at Town Hall
- Participated in monthly meetings as the employee liaison to the Hamilton Environmental Impact Committee
- Presented to the Hamilton Council on Aging in March 2023 on my role with the Town and current energy initiatives underway for the Town and for its residents

FY24 Goal Updates

- Increase the Town’s renewable energy portfolio
- Install municipal EV charging infrastructure at Public Safety Building to support efforts to electrify the municipal fleet
- Renew Municipal Electricity Supply Contract that is expiring in December 2023
- Implement energy efficiency measures within the Town Hall Renovation project and secure Green Communities grant funding to offset the costs



FY25 Goals

GOAL #1	Climate Action
Objective	Complete Climate Action Plan for Hamilton
How will you measure success/achievement/completion?	By securing grant funding and completing the Plan
Timing	Complete Plan by June 30, 2025

GOAL #2	Climate Resolution Benchmark
Objective	Reach First Benchmark in Climate Resolution: Reduce Greenhouse Gas Emissions from municipal sources by 20% from the FY09 baseline year
How will you measure success/achievement/completion?	Track municipal energy use and convert to GHG emissions; measure against benchmark
Timing	Reach 20% reduction by June 30, 2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Energy Manager Salaries	-	-	-	-	-	0.00%
Energy Manager Expenses	29,595	28,563	29,000	29,000	-	0.00%
Total	29,595	28,563	29,000	29,000	-	0.00%



Health & Human Services





Public Health

Contact	Phone & Email	Location
Dennis Palazzo Health Director & Inspector	978-626-5245 dpalazzo@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

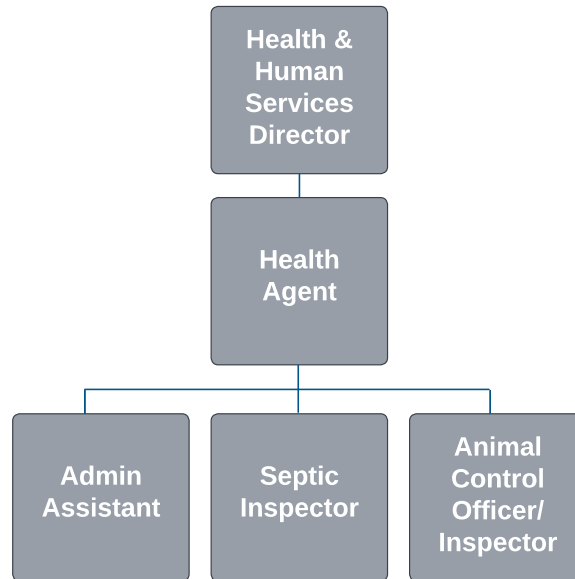
The Department performs the following functions:

- 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 to support individual and community health efforts and emergency preparedness
- Enforce laws and regulations that protect health and ensure safety





Organizational Chart



FY22 Accomplishments

- Established Health Department in December 2021 and moved location to larger Senior Center accommodations
- Hired Director of Health in November 2021
- Standardized and reorganized inspection duties and tasks
- Became compliant with state mandates for food code
- Standardized inspections for permitting of pools and recreational camps

FY23 Accomplishments

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

FY24 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 serve staff and patrons more effectively: With the help of volunteers and interns a little progress has been made on this goal



FY25 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 FY2025

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 FY2025

GOAL #3	Improve Technology to Serve Staff and Patrons More Effectively
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 FY2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Health Salaries	91,532	105,262	139,538	139,538	-	0.00%
Health Expenses	31,510	36,443	43,050	43,010	(40)	-0.09%
Total	123,041	141,705	182,588	182,548	(40)	-0.02%



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

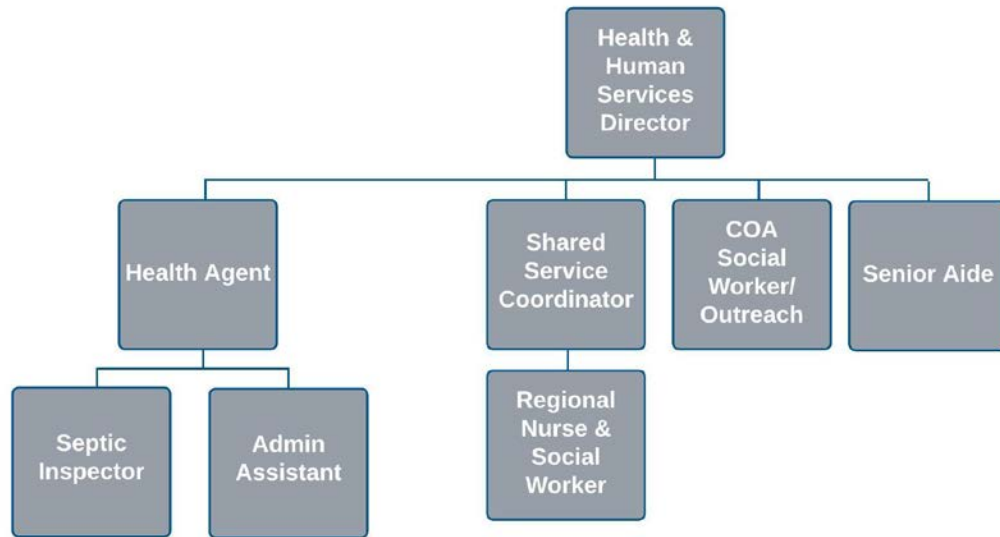
Hamilton Council on Aging programs and services are based at the Hamilton Senior Center, located at 299 Bay Road, Hamilton MA, 01982. The Senior Center is open five days person week: Monday-Thursday from 8:00 am- 4:30 pm and Fridays from 8:00 am- 1:00 pm. Meals are served Tuesday, Wednesday, and Thursday congregate style. We also provide SNAP application and recertification assistance and distribute farmer's market coupons for eligible families. 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 the upcoming events and information for seniors.



Organizational Chart



FY22 Accomplishments

- Reopened Senior Center during pandemic to support a healthy option for seniors
- Rehired Outreach Worker to support further programmatic developments
- Replaced Director of Council on Aging
- Increased programming including 100 Cups of Coffee and a Mobil Market
- Began collaboration with other departments such as Fire, Police, Parks and Recreation, and Patton Homestead

FY23 Accomplishments

- Increased programming by three additional programs each quarter
- Increased participation at senior center to 380 unduplicated seniors
- Implemented Sharps Container Program
- Started a Friends of the Hamilton Council on Aging Group

FY24 Goal Updates

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



FY25 Goals

GOAL #1	Increase Participation
Objective	By offering one additional new program each month Increase social media usage Increase outreach
How will you measure success/achievement/completion?	Number of check-ins/registrants for program
Timing	July 2024-June 2025

GOAL #2	Increase Collaboration with Wenham
Objective	Meet monthly to discuss upcoming programs Plan a shared program with Wenham offered between the two towns.
How will you measure success/achievement/completion?	Number of collaborative programs Number of check-ins for each program.
Timing	July 2024-June 2025

GOAL #3	Increase Transportation Options.
Objective	Collaborate with FISH Program & Wenham for use of transportation Collaborate with Wenham to use van on specific days.
How will you measure success/achievement/completion?	Number of rides scheduled
Timing	2 years

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Council on Aging Salaries	47,606	87,420	109,404	109,404	-	0.00%
Council on Aging Expenses	36,981	24,845	25,950	27,200	1,250	4.82%
Veteran's Benefits Salaries	30,930	36,028	35,000	40,000	5,000	14.29%
Veteran's Benefits Expenses	15,000	15,000	17,250	20,000	2,750	15.94%
Total	130,517	163,293	187,604	196,604	9,000	4.80%



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.



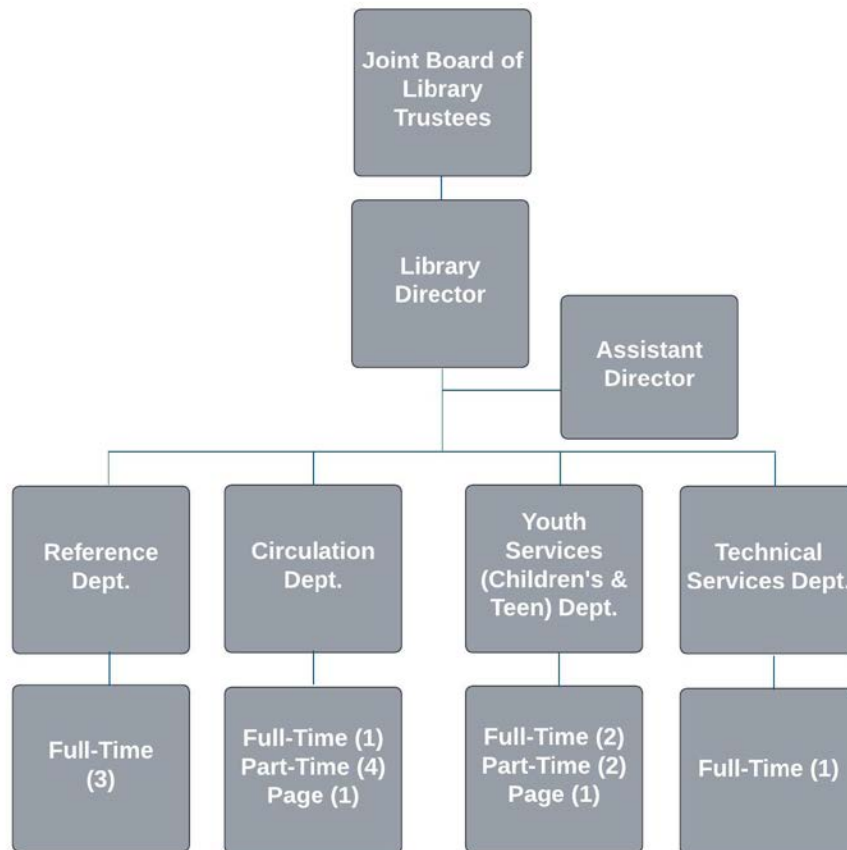
Brief Description of the Department

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 4 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 that 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



FY22 Accomplishments

- Successful and safe re-opening of the library after COVID-19 shutdown
- Reevaluation of Library space and furniture as we welcomed patrons back into the building at full capacity. Created more space for comfortable seating and more table space and access to electricity to plug in laptops and devices
- Updated the Library website to include all board of trustee minutes for the past three years
- Implementation of online software to track reference inquiries
- Collaboration with the Friends of the Library to reimagine and reinstitute the Friends Book sale
- Restart of the Library volunteer program including new guidelines and best practices and creation of a new Teen volunteer group
- Systematic update of library policies with the Board of Trustees (ongoing)



FY23 Accomplishments

- Successful hiring of staff after resignation of six staff members and one retirement and realignment of assignments to better serve the library and patrons
- Applying for and receiving a two-year Library Services and Technology grant through the Massachusetts Board of Library Commissioners for \$14,000 to develop additional services and programs for patrons with dementia/Alzheimer's and other disabilities
- Completion of installation of new shingle roof on the library
- Installation of new/faster Verizon Fios internet for public use and five new public computers
- Return to mostly all in person programming; some programs offered virtually through the winter months
- Addition of six new museum passes funded by the Friends of the Library
- Implementation of online reservation requests to use Library meeting spaces

FY24 Goal Updates

- Replace three public computers in the children's room and two public catalog access stations – children's computer replacement complete
- Explore the option of adding a self-checkout station
- Develop a Collection Develop policy for the local history collection
- Explore grant opportunities to start digitizing local history collections – specifically high school yearbooks and local newspaper
- Complete and submit the five-year library strategic plan – completed





FY25 Goals

Goal: Community - Engage the community by providing a place with services that connect people and help bridge divides

Objectives	Actions	Timeframe for Activity	By Whom
Explore options to expand library hours to meet the needs of the community	Reconfigure staff assignments to open the library at 9:30am	Fall 2024	Director Asst. Director Library Staff
Develop a marketing and communications plan to inform the community of everything available at the library	Develop a branding kit to be used on all marketing materials	Fall 2024	Director Adult Services Librarian

Goal: Staff – Retain and recruit exceptional staff and supply the tools, training, and inspiration for them to succeed in their work

Objectives	Actions	Timeframe for Activity	By Whom
Increase opportunities for staff advancement within the organization	Work with the towns to increase funding for part-time staff to become full-time staff	Fall 2024	Director Trustees Select Board
Increase in-house staff resources to ensure staff are empowered to deal with any situation that arises	Develop a crisis communication playbook to help staff deal with difficult or challenging situations	Summer 2024	Director Asst. Director Library Department Heads MLS



Goal: Collection - Provide the communities with a diverse, up-to-date, and relevant collection

Objectives	Actions	Timeframe for Activity	By Whom
Evaluate funding of collections and shift resources as needed to meet patron demands	Compare circulation and funding to increase the percentage of dollars spent on eBooks and eAudiobooks	Summer 2024	Director Collection Management Staff
Develop a plan to make the local history collection more accessible to the community	Use the Preservation Study done in 2021 to develop a Local History collection development plan	Winter 2025	Director Asst. Director Reference Staff

Goal: Services and Programs - Provide inclusive services and programming that serve community interests and needs

Objectives	Actions	Timeframe for Activity	By Whom
Implement a plan to hold library programs at a variety of times and places to meet the needs of all users	Work with staff that plan programs to ensure scheduling is done to accommodate various patron needs	Fall 2024/Winter 2025	Children's Librarian Teen Librarian Adult Services Librarian
Maintain a presence at community wide events (Pride Picnic, Volunteer Fair, Farmer's Market, etc.)	Purchase additional supplies to support outreach (light tables, brochure holders, pop-up shade tent)	Spring 2025	Director Asst. Director Programming Staff



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Library State Contribution	16,886	17,679	14,223	18,562	4,340	30.51%
Library Assessment	823,895	863,647	890,250	916,957	26,707	3.00%
Library Governmental Fees	27,095	-	29,805	29,805	-	0.00%
Total	867,877	881,325	934,277	965,325	31,047	3.32%



Recreation

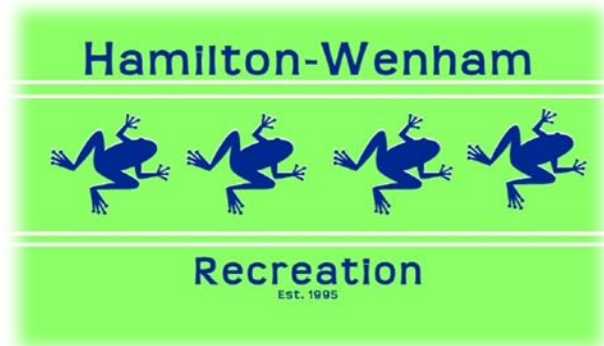
Contact	Phone & Email	Location
Sean Timmons Recreation Director	978-468-5590 stimmons@hamiltonma.gov	Recreation Center 16 Union Street

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, Tennis, Volleyball, College Funding Advisors, 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, Softball, Rock Climbing, Pickleball, Field Hockey, After School Programming, School Vacation Programming and Trips, Tennis
- Pre-school – Soccer for Pre-K/K, Soccer for Tiny Tots, 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, Bike Safety Night, Puzzlepalooza, 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

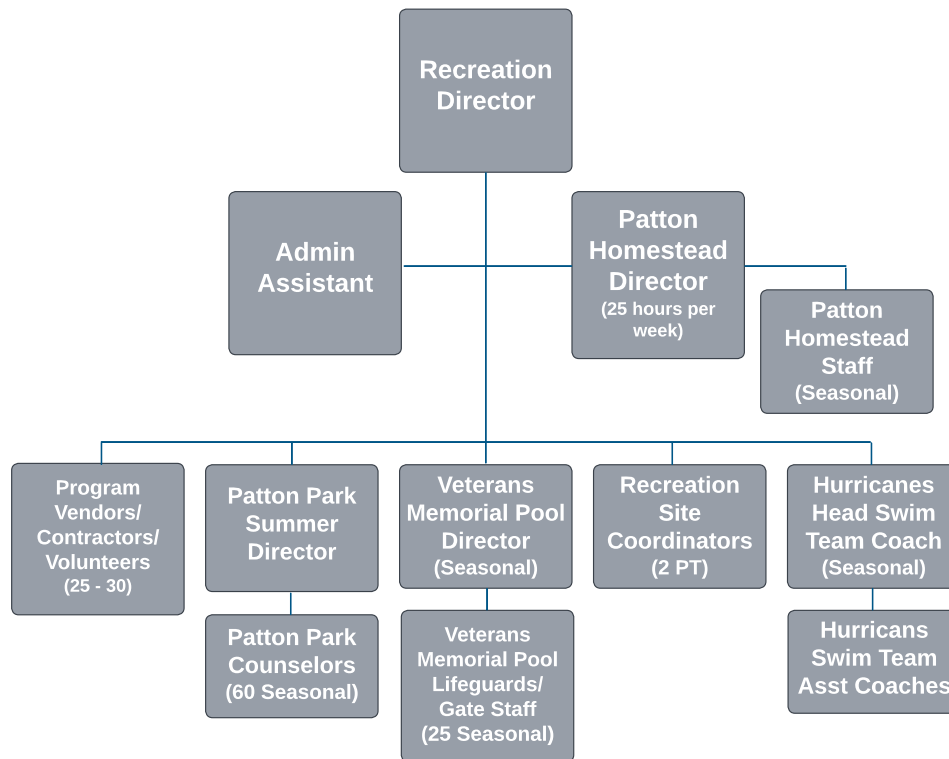
- Veterans Memorial Pool – Our department operates a municipal swimming pool during the summer months. In addition to open public swim, we offer swimming lessons, swim team, pool rentals, and free senior swim time

In FY2024, the Department underwent some changes, which we believe has positively impacted the Hamilton Wenham Community as operations of Patton Homestead (Hamilton) is now under the auspice of the Recreation Department. In FY25 we hope to build upon existing programming by creating more opportunities for residents of all ages to enjoy the Homestead Grounds.





Organizational Chart



FY22 Accomplishments

- Rebuilt programming and revenue to pre-COVID 19 pandemic levels
- Over 1,400 unique registrations (approx. 177 participants per day) for Patton Park Summer Program
- Had over 8,000 individual visits to the Veterans Memorial Swimming Pool
- Enhanced our presence on social media outlets to promote all programming and events
- Renovated Patton Park Tennis Courts by using funds from Community Preservation Act

FY23 Accomplishments

- Added a number of adult and teen programming options which resulted in a significant increase in participation and revenue. Adult programming revenue has increased by 221% since FY21. Our CIT Program (ages 13-15) saw a participation increase of 80% for the summer of 2023
- Continued the trend of increased participation and revenue across all of our programs, activities, and events. Revenue has increased ~100% since FY2021
- Made upgrades to the Recreation Center by installing four (4) new commercial fans to help with air flow
- Implemented a Trunk or Treat activity to our popular Pumpkinfest Event, which was well received



FY24 Goal Updates

- Completed improvements to the infrastructure, amenities, & technology at the pool for a better guest experience for the summer of '23 (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





FY25 Goals

GOAL #1	Continue upward trend of increase participation numbers and revenue for Department programs, activities, and events
Objective	Create and promote new programming to further drive increase in participation. Find new ways to program for our underserved community members
How will you measure success/achievement/completion?	Through our software we are able to track participation and revenue across our various programs
Timing	By end of FY2025

GOAL #2	Playground Inspections
Objective	Complete Playground inspections for playground at Patton and Pingree Park.
How will you measure success/achievement/completion?	Professional inspections and reports from reputable playground inspection company
Timing	Early summer of 2024 (FY2025)

GOAL #3	Implement and move forward recommendations from the Patton Park Master Plan Report
Objective	After the engineering phase (FY2024) work to identify priorities of the plan and work to complete them
How will you measure success/achievement/completion?	Use traditional and non-traditional methods to help finance identified Master Plan Priorities.
Timing	Complete by end of FY2025



GOAL #4	Stabilize finances at both Patton Camp and Veterans Pool after the capital expenditures in FY2023 & FY2024 from revolving fund
Objective	Generate a surplus in revenue/expense in the revolving fund to closely match deficit in FY2023 due to capital expenditures
How will you measure success/achievement/completion?	FY2024 & 2025 end of year actuals from revolving fund
Timing	End of FY2025

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Recreation Salaries	142,307	150,467	203,432	203,432	-	0.00%
Recreation Expenses	21,386	29,411	20,150	21,050	900	4.47%
Total	163,693	179,879	223,582	224,482	900	0.40%



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. Our current agreement was first established in 2000 and amended in 2010 and again in 2014. It is governed by a 7-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 3 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 FY25 Budget, we look at the population from October 1, 2023, 2022, and 2021.

Enrollment

School	FY2022	FY2023	FY2024	FY2025 (Projection)
Buker Elementary School	250	265	259	262
Cutler Elementary School	253	254	255	258
Winthrop Elementary School	310	313	331	335
Miles River Middle School	379	371	378	380
Hamilton-Wenham Regional High School	492	450	442	436
Total	1,684	1,653	1,665	1,671



Per Pupil Expenditure

District	FY2020	FY2021	FY2022
Hamilton-Wenham Regional School District	\$18,724.84	\$20,544.67	\$22,092.33
<i>State Average</i>	<i>\$17,572.21</i>	<i>\$19,117.74</i>	<i>\$20,271.13</i>



Circuit Breaker Funding

Fiscal Year	Net Claim	Reimbursement Amount In Following Year	CB Extraordinary Relief	% of Claim	Number of Students
FY18	\$1,299,802	\$974,852		75%	39
FY19	\$1,316,439	\$987,334		75%	38
FY20	\$1,569,912	\$1,177,434	\$134,147	75%	43
FY21	\$1,748,216	\$1,311,170		75%	44
FY22	\$1,974,740	\$1,481,062		75%	40
FY2023	\$2,080,549	\$1,468,782		70.6%	42
FY24 Projection	\$2,080,549	\$1,224,339		65%	41
FY25 Projection	\$2,080,549	\$1,224,339		65%	41





Federal & State Grant Funding

Fiscal Year	Total Award	Total Received
FY18	\$709,846	\$620,841
FY19	\$707,158	\$701,686
FY20	\$700,227	\$705,630
FY21	\$1,270,560	\$1,143,459
FY22	\$1,014,837	\$1,359,357
FY23	\$823,030	\$1,284,870
FY24 Projection	\$823,030	\$823,030
FY25 Projection	\$823,030	\$823,030

Assessment Calculation Trends

Fiscal Year	Hamilton %	Hamilton \$	Wenham %	Wenham \$
FY18	65.40%	\$17,401,271	34.60%	\$9,206,177
FY19	64.65%	\$18,385,495	35.35%	\$10,053,012
FY20	64.05%	\$18,941,583	35.95%	\$10,631,536
FY21	63.86%	\$20,491,737	36.14%	\$11,596,796
FY22	64.44%	\$21,502,184	35.56%	\$11,865,575
FY23	65.40%	\$22,213,591	34.60%	\$11,752,145
FY24	66.22%	\$23,089,491	33.78%	\$11,778,360
FY25 Projection	66.29%	\$24,697,482	33.71%	\$12,559,242

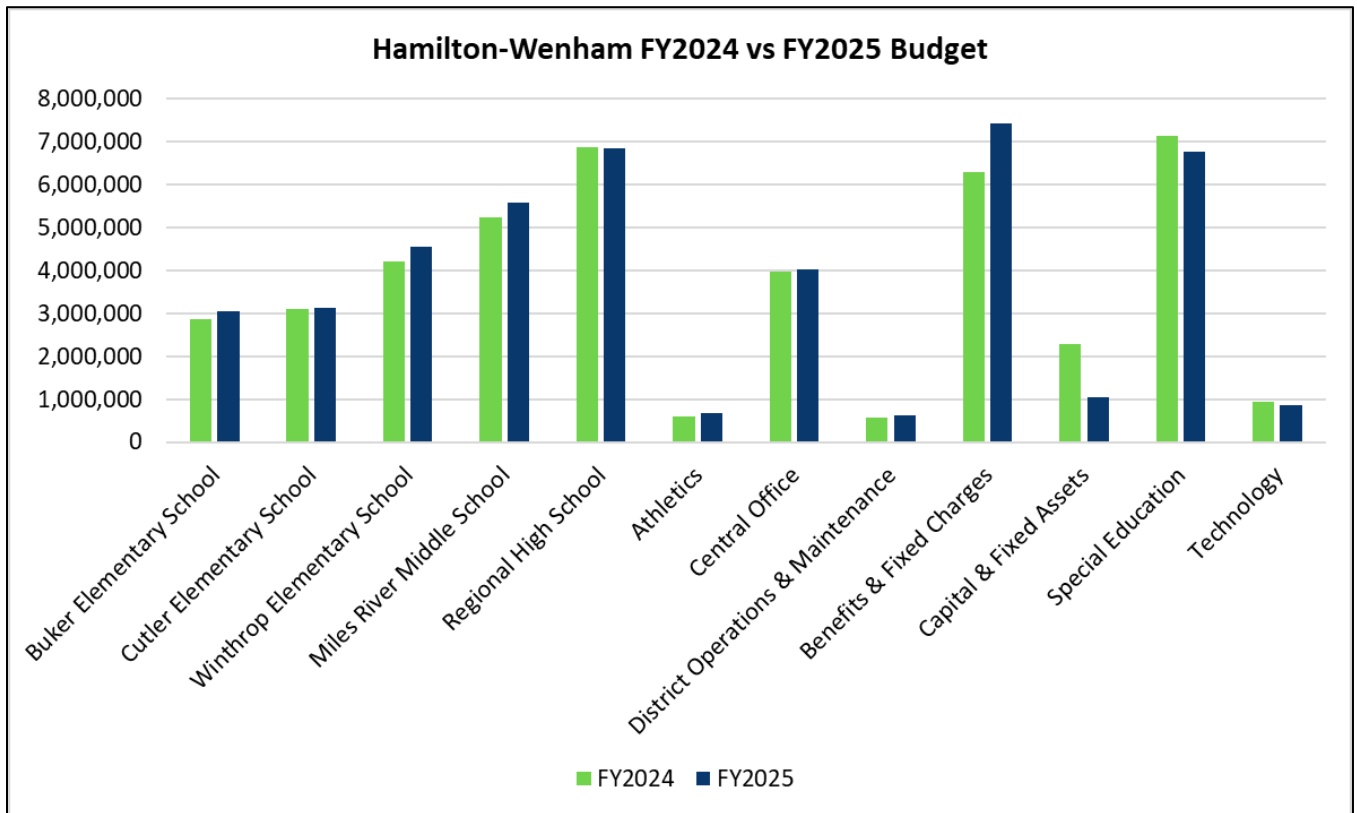




Budget Summary & Timeline

FY2025 Budget Summary Discussion

The FY2025 Budget cycle was challenging. With rising inflation and increasing wages, the District had many difficult decisions to make to keep the budget palatable. In addition to these external factors, FY2025 will be the first time a payment towards the renovation of the athletics playing fields behind the middle/high school campus is due. Therefore, the FY2025 Operating Budget represents a reduction to services rather than a level service budget. This was done in order to lower the overall increase to taxpayers.





FY2025 Timeline

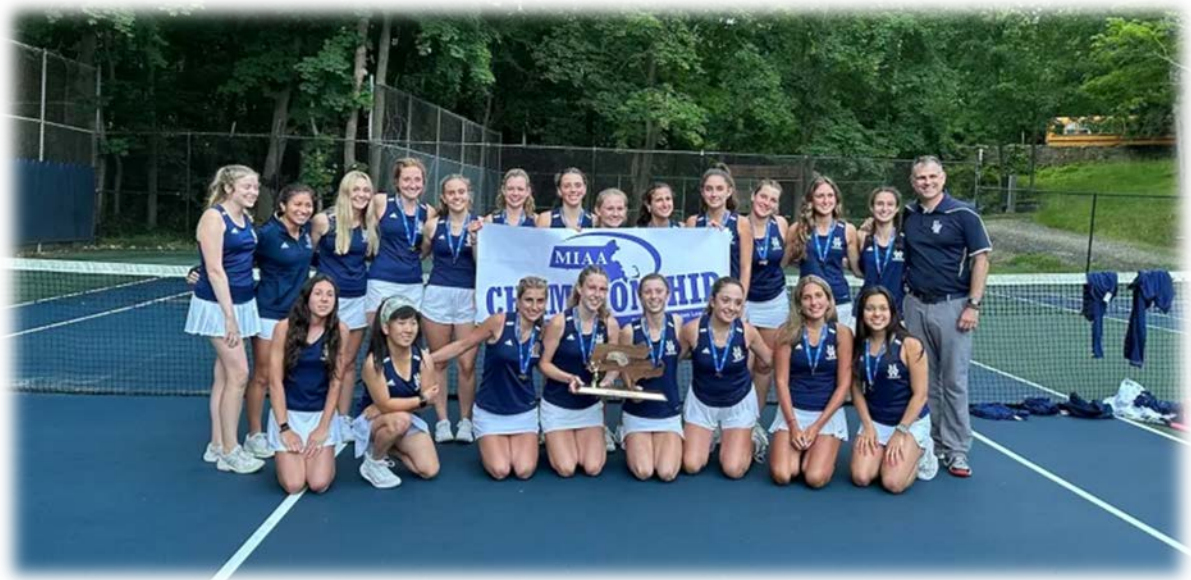
Date	Milestone
Wednesday, September 13, 2023	Capital Planning/Finance Subcommittee Meeting (4:00 - 5:30)
Thursday, September 21, 2023	Distribution of the Draft FY25 Budget Calendar
Monday, September 25, 2023	First FY2025 Budget Meeting 10:00 - 11:30 (<i>Super., Assist. Super., Town Man./Adm.</i>)
Wednesday, October 4, 2023	First Quintuple-Board Chairs Meeting 4:00 - 5:30 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
Thursday, October 5, 2023	Distribution of the Final FY2025 Budget Calendar
Monday, October 16, 2023	FY2025 Budget Process Roll Out to Leadership Team
Wednesday, October 18, 2023	Capital Planning/Finance Subcommittee Meeting (3:30 - 4:30)
Monday, October 16, 2023	Leadership Team Develops Building Based Level Service Budget
-	
Friday, October 27, 2023	
Friday, October 27, 2023	District submits FY2023 E&D to MA DOR for Certification
Monday, October 30, 2023	One-on-One Level Services Assessment and Proposals by Responsibility Center (<i>Principals & Hiring Managers to Super. & Assist. Super.</i>)
-	
Thursday, November 9, 2023	
Tuesday, November 7, 2023	Distribution of Resident Enrollment Data to Towns
Wednesday, November 8, 2023	Budget 101 Session 4:00 - 5:30
Thursday, November 16, 2023	Capital Planning/Finance Subcommittee Meeting (6:00 -7:00)
	FY2025 Capital Budget Recommendation, and FY2025 Preliminary Budget (Super. to School Committee)



Date (Cont.)	Milestone
Monday, November 20, 2023	Second Quintuple-Board Chairs Meeting 4:00 - 5:30 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
Monday, November 27, 2023	Second FY2025 Budget Meeting 9:00 - 10:30 (<i>Super., Assist. Super., Town Man./Adm. & Fin. Dir.</i>)
Wednesday, November 29, 2023	First Quintuple-Board Meeting 6:30 - 8:30 (All Members)
Wednesday, December 6, 2023	FY2025 Budget Review School Committee Meeting (5 Principals to School Committee)
Wednesday, December 20, 2023	Capital Planning/Finance Subcommittee Meeting (3:30 - 5:00)
Thursday, December 21, 2023	FY2025 Budget Review School Committee Meeting (Athletics, IT, FMO, to School Committee)
Thursday, January 4, 2024	FY2025 Budget Review School Committee Meeting (Student Services, T&L, & Central Office to School Committee)
	SC Approves Superintendent TENTATIVE FY2025 Budget Proposal
Monday, January 8, 2024	Assist. Super. delivers adopted Tentative FY2025 Budget to Towns
Wednesday, January 10, 2024	Third Quintuple-Board Chairs Meeting 4:00 - 5:30 (Chairs Only - H/W BOS/Fin. Com. & SC/CFSC)
	SC advertises FY2025 Budget Public Hearing #1 & #2
Wednesday, January 17, 2024	Capital Planning/Finance Subcommittee Meeting (3:30 - 5:00)
Thursday, January 18, 2024	SC holds FY2025 Budget Public Hearing #1
	Presentation/Review of any additional budget items requested by School Committee members
Tuesday, January 30, 2024	Second Quintuple-Board Meeting 6:30 - 8:30 (All Members)
Thursday, February 1, 2024	Presentation/Review of any additional budget items requested by School Committee members
Thursday, February 8, 2024 <i>(off cycle week)</i>	SC holds FY2025 Budget Public Hearing #2
	SC Adopts Final FY2025 Budget
Monday, February 12, 2024	Assist. Super. delivers adopted Final FY2025 Budget to Towns



Date (Cont.)	Milestone
Thursday, February 15, 2024	Backup Date for Final FY2025 Budget Vote
Saturday, April 6, 2024	Annual Town Meeting





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 FY2024 towards FY2025 Budget.• Rising interest rates have increased our interest income budget.• Year over year Excess & Deficiency has dropped significantly.
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. The 5th is one of our newly formed unions, currently ESP (Educational Support Professionals previously TA's or Teaching Assistants) that took effect for the first time in FY2024 but was not budgeted. As a result, the FY2025 Budget incorporates 2 years of increases.
Transportation	<ul style="list-style-type: none"> Last year of a 3-year contract.
Special Education	<ul style="list-style-type: none"> Out-of-District placements budget reduced to start phase-in of lowering our pre-paid tuitions.
Professional Development	<ul style="list-style-type: none"> Continued commitment to teacher and administrator quality.
Pension Appropriation	<ul style="list-style-type: none"> Increased wages have resulted in a larger pension appropriation.
Enrollment	<ul style="list-style-type: none"> A need for an additional elementary classroom teacher due to increased enrollment.
Health Insurance	<ul style="list-style-type: none"> Premium rate increases are outpacing the budget and represent the second largest year-over-year categorical increase.





FY2025 Recommended Budget Drivers Detail

Description	\$ Increase		Description	\$ Decrease
COLA Increases to Base Salaries	\$ 688,042		Crossing Guard Reductions (-0.34CXG)	\$ (10,012)
Insurances, Taxes, & 403b Match	\$ 468,274		Professional Development \$250/Teacher FTE	\$ (11,609)
Step Increases	\$ 250,579		PT Reorganization (0.46FTE)	\$ (13,066)
New ESP Contract	\$ 205,099		Technology Personnel Reduction	\$ (18,922)
Essex County Pension Appropriation	\$ 133,948		Elementary Specialists Reorganization/Turnover	\$ (24,353)
FY25 TLC New Investment (+1.0 Teacher)	\$ 90,542		English as a Second Language Reorganization	\$ (34,593)
Cost of FY24 1\$/1% Split	\$ 85,217		ESP Elementary Reorganization (-1.5 ESP)	\$ (40,047)
Technology	\$ 80,880		Student Services Office Personnel (.079) FTE	\$ (43,095)
Salary Scale Advancement	\$ 78,870		Café Bailout	\$ (50,000)
Athletics Department	\$ 71,127		Contracted Service Reductions	\$ (51,953)
Library Staff Changes (+2.0 Teacher -1.84ESP)	\$ 69,226		OOD Tuitions	\$ (52,973)
Grade School Bubble Teacher	\$ 68,871		Net All Other Changes	\$ (54,666)
OPEB Trust Fund	\$ 50,000		FY25 Planned MS Teacher Reductions	\$ (58,605)
PreK Classroom Personnel	\$ 35,209		Teacher to ESP Trade In (-1.0 Teacher)	\$ (91,401)
Utilities	\$ 29,774		FY25 Planned HS Teacher Reductions	\$ (93,768)
Substitute Usage Increase	\$ 27,323		Transportation Changes	\$ (102,838)
Supplies, Testing, & Assessment Materials	\$ 22,965		Psychologist Reduction (1.0) FTE	\$ (104,746)
COLA Increases to Stipends	\$ 20,398		Turnover of Staff Members	\$ (107,195)
New Scholarship Pool (Outside of Athletics)	\$ 13,750		FY24 Planned Reductions/Change	\$ (183,815)



Description (Cont.)	\$ Increase	Description (Cont.)	\$ Decrease
Custodian S&M, Clothing, & Personnel	\$ 11,083	Excess & Deficiency Offsets	\$ (870,138)
New Stipends Funded through Budget	\$ 10,420		(2,017,795)
Net All Other Changes Under +/- \$10,000	\$ 4,174		
Sub Total	\$ 2,515,771		\$ (2,017,795)
Total Net Budget Impact		\$ 497,976	1.13%





Historical Expenditures

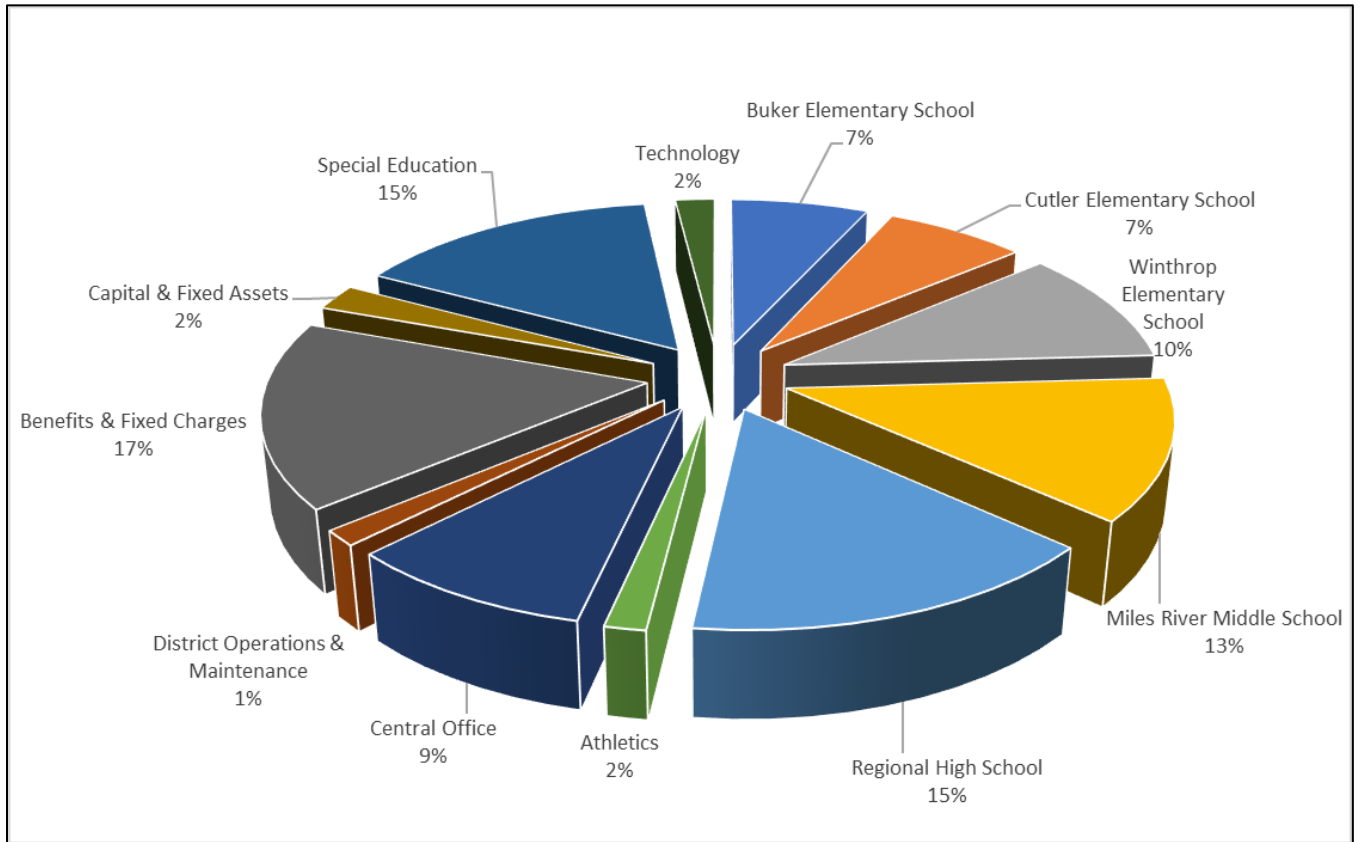
Distribution of Budget Expenditure (By School)

Summary By Site & Support Program	FY24 FTE	FY24 Budget	FY25 FTE	FY25 Budget	FTE	Change YoY	
						\$	%
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 FTE	FY24 Budget	FY25 FTE	FY25 Budget	Change YoY		
					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%



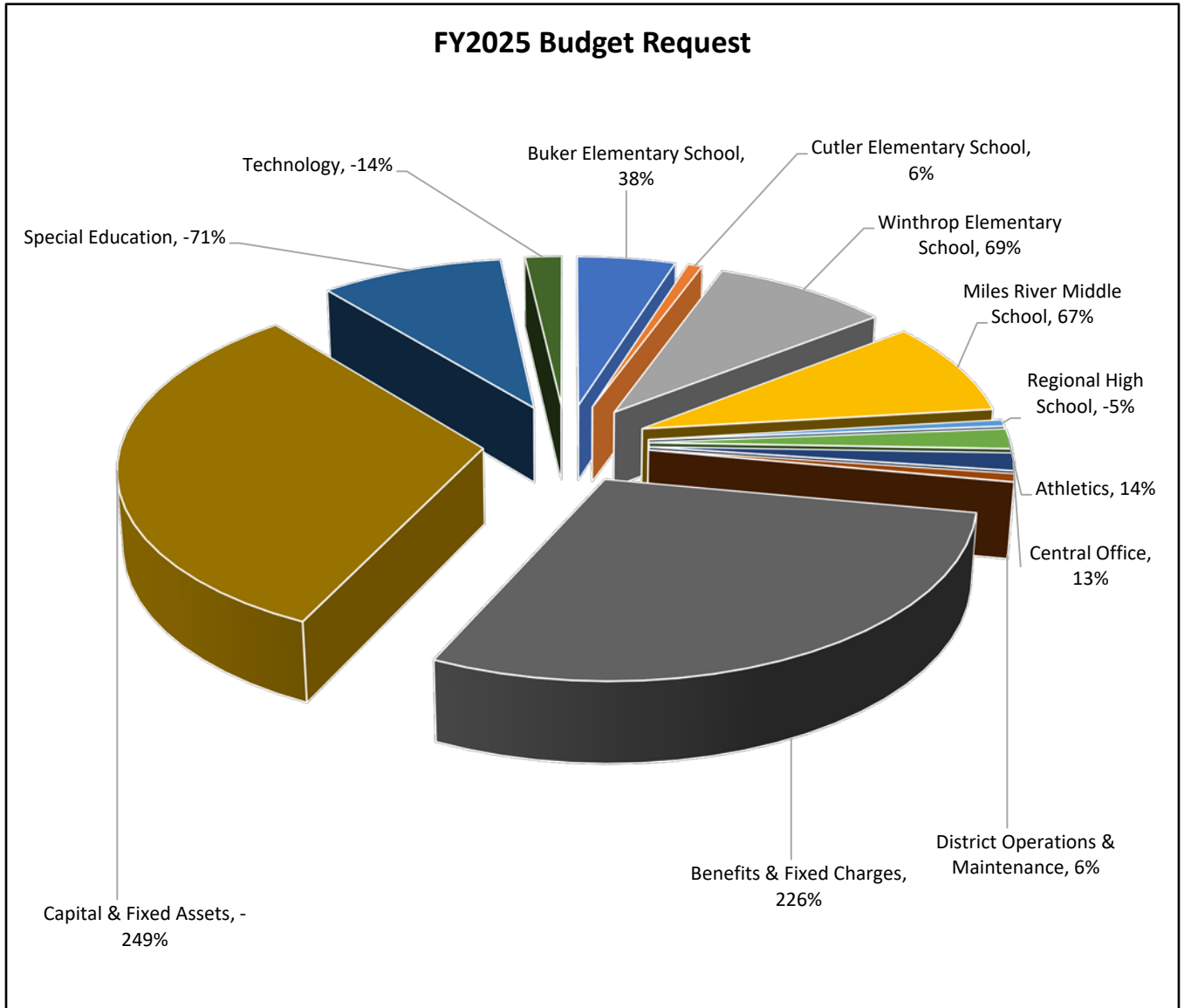
FY2025 Budget Request

Distribution of Budget Expenditure (By School)

Summary By Site / Support Program	FY2024 Budget	FY2025 Budget	% Increase	% of Total
Buker Elementary School	2,868,181	3,058,941	6.65%	38.31%
Cutler Elementary School	3,107,688	3,135,412	0.89%	5.57%
Winthrop Elementary School	4,205,911	4,549,285	8.16%	68.95%
Miles River Middle School	5,245,847	5,579,936	6.37%	67.09%
Regional High School	6,865,633	6,842,789	-0.33%	-4.59%
Athletics	594,813	665,940	11.96%	14.28%
Central Office	3,972,792	4,035,389	1.58%	12.57%
District Operations & Maintenance	584,884	613,401	4.88%	5.73%
Benefits & Fixed Charges	6,282,809	7,409,887	17.94%	226.33%
Capital & Fixed Assets	2,273,287	1,034,622	-54.49%	-248.74%
Special Education	7,128,682	6,773,599	-4.98%	-71.31%
Technology	940,817	870,120	-7.51%	-14.20%
District Totals	44,071,344	44,569,320	1.13%	100.00%



Distribution of Budget Expenditure (By School) Graphic





Distribution of Budget Expenditure (By DESE Category)

Summary by DESE Category	FY2024 Budget	FY2025 Budget	% Increase	% of Total
Administration	1,564,488	1,693,765	8.26%	25.96%
Instructional Leadership	2,721,311	2,973,878	9.28%	50.72%
Teachers	14,065,389	14,277,483	1.51%	42.59%
Other Teaching Services	3,175,103	3,423,105	7.81%	49.80%
Professional Development	629,362	607,688	-3.44%	-4.35%
Inst. Materials, Equip., & Technology	847,106	881,992	4.12%	7.01%
Guidance, Counseling, Testing	1,459,404	1,370,908	-6.06%	-17.77%
Pupil Services	3,609,330	3,589,156	-0.56%	-4.05%
Operations & Maintenance	2,848,878	2,770,408	-2.75%	-15.76%
Benefits & Fixed Charges	6,282,809	7,409,887	17.94%	226.33%
Capital & Fixed Assets Improvements	2,273,287	1,034,622	-54.49%	-248.74%
Programs with Other School Districts	4,594,877	4,536,428	-1.27%	-11.74%
District Totals	44,071,344	44,569,320	1.13%	100.00%



Hamilton's Total Education Budget

Account Description	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
HW Regional School District	21,131,336	21,839,706	22,694,537	23,375,176	680,639	3.00%
Essex NS Agreement & Tech	259,623	290,037	280,883	402,150	121,267	43.17%
Debt / Tech High School	25,546	26,575	26,575	24,209	(2,366)	100.00%
Debt Winthrop / Roof	80,614	83,172	82,229	83,592	1,363	1.66%
Debt Feasibility / Athletic Fields	-	-	-	1,044,124	1,044,124	100.00%
Debt Buker / Winthrop Boiler	76,297	76,191	75,888	81,272	5,384	7.09%
Debt Winthrop / Fire Supp	84,331	83,597	92,879	89,989	(2,890)	-3.11%
FY21 Capital Projects	129,606	128,646	143,959	139,713	(4,246)	-2.95%
Total	21,787,353	22,527,924	23,396,950	25,240,225	1,843,275	7.88%



Hamilton Enrollment

Actual Pupil Enrollment (October 1st)

Grade	FY2023	FY2024
Buker Elementary School		
K	11	5
1	24	11
2	5	22
3	10	7
4	15	9
5	14	15
Sub Total	79	69

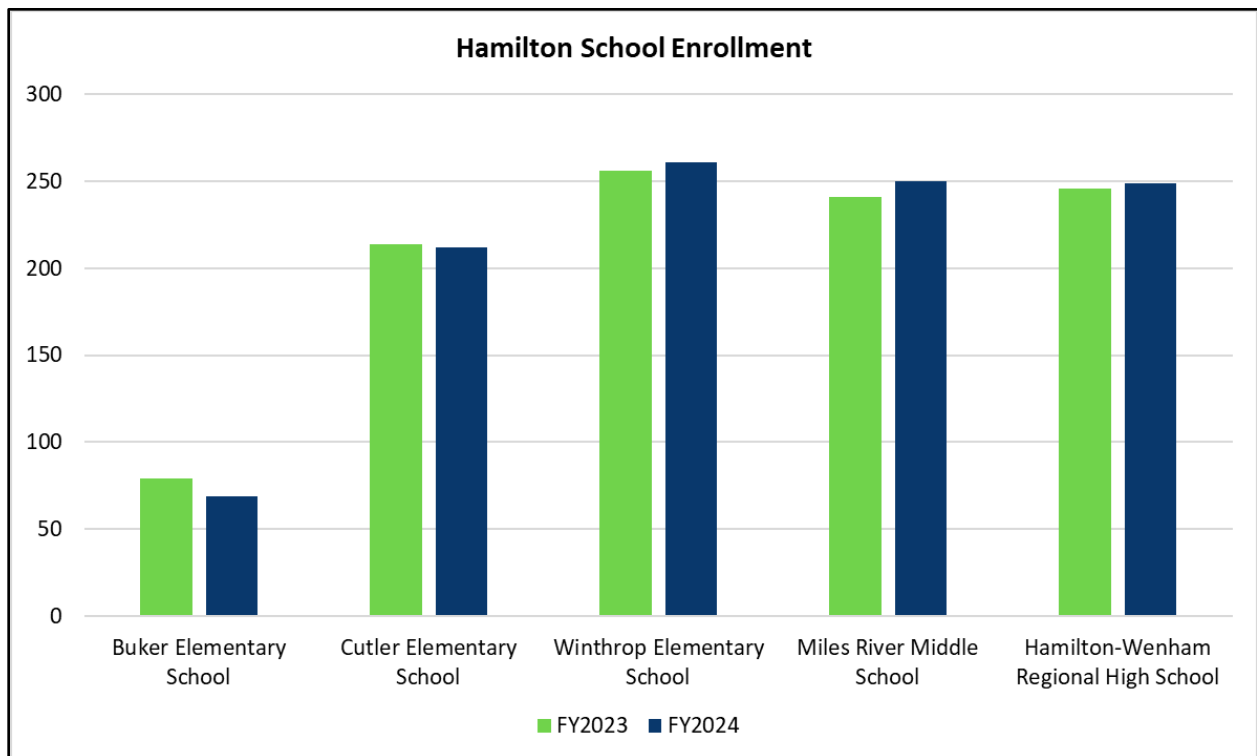
Cutler Elementary School		
K	32	42
1	33	31
2	32	36
3	33	31
4	34	33
5	50	39
Sub Total	214	212

Winthrop Elementary School		
PK	6	9
K	55	34
1	37	56
2	49	38
3	43	48
4	34	41
5	32	35
Sub Total	256	261



Grade	FY2023	FY2024
Miles River Middle School		
6	74	94
7	78	77
8	89	79
Sub Total	241	250

Hamilton-Wenham Regional High School		
9	52	74
10	61	50
11	67	60
12	66	65
Sub Total	246	249
Total	1,036	1,041





Budget vs Actual

Summary by DESE Category	FY22 Budget	FY22 Actuals	FY23 Budget	FY23 Actual	FY24 Budget
Administration	1,383,565	1,149,272	1,462,438	1,315,390	1,564,488
Instructional Leadership	2,618,506	2,526,613	2,761,992	2,600,142	2,721,311
Teachers	13,183,707	13,140,067	13,931,127	13,558,644	14,065,389
Other Teaching Services	3,014,610	2,877,674	3,278,704	2,903,616	3,175,103
Professional Development	636,021	506,540	640,177	506,504	629,362
Inst. Materials, Equipment & Technology	854,757	771,114	961,543	1,126,369	847,106
Guidance, Counseling, Testing	1,147,345	1,247,127	1,481,901	1,416,744	1,459,404
Pupil Services	2,864,857	2,682,409	3,035,501	2,997,856	3,609,330
Operations & Maintenance	2,366,101	2,759,241	2,900,639	2,806,122	2,848,878
Benefits & Fixed Charges	5,927,024	4,918,405	8,146,280	7,256,466	6,282,809
Capital & Fixed Assets Improvements	-	183,195	-	375,092	2,273,287
Programs with Other School Districts	4,742,482	3,699,826	4,259,090	3,945,967	4,594,877
Grand Total	38,738,975	36,461,481	42,859,392	40,808,912	44,071,344



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.

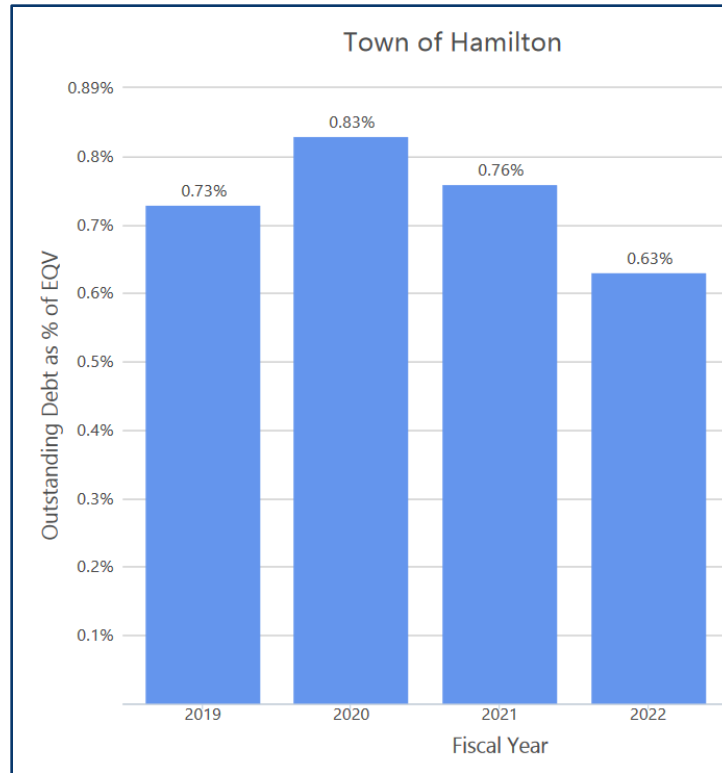
The process begins during the planning stages for the capital project when it is determined how the project will be financed. If the town finds that raising the amount of the project cannot be done through taxation and estimated receipts, either because of the size of the project or because of Proposition 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 \$95,642,455¹. This translates to \$92,499,688 for the town of Hamilton. Currently the Town has \$7,467,767 in principle authorized, which is well within the legal limit.

The following table and bar graph summarize debt as a percentage of EQV.

	As of June 30				
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Amount (1)	\$ 10,030,000	\$ 11,115,000	\$ 12,235,000	\$ 13,360,000	\$ 10,650,000
Per Capita (2)	\$ 1,327	\$ 1,470	\$ 1,618	\$ 1,767	\$ 1,409
Percent of Assessed Valuation (3)	0.50%	0.62%	0.70%	0.78%	0.64%
Percent of Equalized Valuation (4)	0.52%	0.63%	0.70%	0.83%	0.66%
Per Capita Debt as a Percent of Personal Income Per Capita (2)	3.85%	4.27%	4.70%	5.13%	4.09%

¹ Town of Hamilton Outstanding Debt. Massachusetts Division of Local Services. https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Dashboard.Cat_6_Reports.LongTermDebt351. Accessed 01-2024.



Division of Local Services

Overall, the Town’s ratio of debt to property value is currently .6%, 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 Board of Selectmen. The Town Manager, appointed by the Board of Selectmen, 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 2 ½ must be approved by a majority at a regular/special town election.



Current Debt Service

As of June 30, 2023, the Town had \$10,030,000 long-term debt outstanding of which \$6,860,000 was for water projects. Of the total debt outstanding, \$1,685,000 is exempt from the limitations of Proposition 2 ½.

Bonds and Notes Payable - Governmental Funds

Project	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Issued	Redeemed	Outstanding at June 30, 2023
Public Safety Building - Refunding	9/15/2025	2.00 - 4.00	\$ 1,090,000	\$ -	\$ (280,000)	\$ 810,000
Fire Truck	5/15/2027	2.00 - 4.00	350,000	-	(70,000)	280,000
Landfill Capping	5/15/2030	2.00 - 4.00	680,000	-	(85,000)	595,000
Sagamore Hill Land Acquisition	3/15/2032	2.00 - 3.00	825,000	-	(85,000)	740,000
Chebacco Road Paving	11/1/2034	2.00 - 5.00	810,000	-	(65,000)	745,000
Total Governmental Funds			\$ 3,755,000	\$ -	\$ (585,000)	\$ 3,170,000

Bonds and Notes Payable - Water Enterprise Fund

Project	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Issued	Redeemed	Outstanding at June 30, 2023
Water System Reconstruction	05/15/35	2.00 - 4.00	\$ 3,215,000	\$ -	\$ (250,000)	\$ 2,965,000
Water System Reconstruction	03/15/37	2.00 - 3.00	1,425,000	-	(95,000)	1,330,000
Water Distribution System	11/1/39	2.00 - 5.00	1,125,000	-	(65,000)	1,060,000
Water Distribution System Phase IV	11/1/39	2.00 - 5.00	1,440,000	-	(80,000)	1,360,000
Water Treatment Plant	11/1/39	2.00 - 5.00	155,000	-	(10,000)	145,000
Total Enterprise Funds			\$ 7,360,000	\$ -	\$ (500,000)	\$ 6,860,000



Current Debt Service Payment Schedule

The Town financials depicting activity through June 30, 2023, noted approximately 12 years of principal and interest payments for the General Fund and 16 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>
2024	\$ 580,000	\$ 79,178	\$ 659,178
2025	575,000	64,453	639,453
2026	570,000	47,303	617,303
2027	305,000	38,028	343,028
2028	230,000	30,753	260,753
2029	230,000	23,175	253,175
2030	225,000	16,298	241,298
2031	140,000	10,445	150,445
2032	140,000	6,845	146,845
2033	60,000	3,215	63,215
2034	60,000	1,925	61,925
2035	55,000	633	55,633
Total	\$ 3,170,000	\$ 322,251	\$ 3,492,251

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>
2024	\$ 500,000	\$ 192,298	\$ 692,298
2025	500,000	175,923	675,923
2026	500,000	161,873	661,873
2027	500,000	148,123	648,123
2028	500,000	132,823	632,823
2029	495,000	116,372	611,372
2030	495,000	101,605	596,605
2031	495,000	89,163	584,163
2032	490,000	75,913	565,913
2033	490,000	62,638	552,638
2034	490,000	49,213	539,213
2035	490,000	35,331	525,331
2036	240,000	21,433	261,433
2037	240,000	15,175	255,175
2038	145,000	8,845	153,845
2039	145,000	5,329	150,329
2040	145,000	1,776	146,776
Total	\$ 6,860,000	\$ 1,393,833	\$ 8,253,833



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Interest	97,828	76,478	75,004	66,734	(8,270)	-11.03%
Police Station/Fire Station	280,000	280,000	275,000	270,000	(5,000)	-1.82%
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	35,000	-	-	-	-	0.00%
Chebacco Rd Paving	65,000	65,000	65,000	65,000	-	0.00%
Town Hall	-	-	156,000	28,676	(127,324)	-81.62%
Interest on BANs	5,847	4,644	11,933	-	(11,933)	-100.00%
Total	638,675	581,121	737,937	585,410	(152,527)	-20.67%



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

Hamilton is presently engaged in negotiations; the budget is pending.

Retirement / Pension¹

The town of 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 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,

¹ Town of Hamilton, Massachusetts Financial Statements and Supplementary Information Year Ended June 30, 2023. Pages 62-67.



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 \$1,231,493 for the year ended June 30, 2023.

At June 30, 2023, the Town reported a liability of \$12,842,113 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022; and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022, which was rolled forward to the measurement date of December 31, 2022. 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, 2023, the Town’s proportion was 2.768%, which compared to a proportion of 2.807% at June 30, 2022. For the year ended June 30, 2023, the Town recognized pension expense of \$1,601,980.

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Retirement Fund	1,163,009	1,231,493	1,232,873	1,462,523	229,650	18.63%
Total	1,163,009	1,231,493	1,232,873	1,462,523	229,650	18.63%

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 70%/30% split between Town and employee. Health insurance premiums are rising more than 10% year over year. Hamilton is exploring options to potentially mitigate such increases.



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Longevity/Stipend/Differential	18,500	14,800	22,866	22,866	-	0.00%
Health Insurance	708,989	838,922	936,712	1,001,000	64,288	6.86%
Life Insurance	15,753	17,777	18,294	20,123	1,829	10.00%
Bill Collection / Data Expense	2,568	2,669	3,000	3,150	150	5.00%
Total	745,811	874,168	980,872	1,047,139	66,267	6.76%

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	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
P&C Insurance	125,818	140,894	167,121	176,000	8,879	5.31%
Insurance Deductible	10,000	14,940	5,000	15,000	10,000	200.00%
Workers Comp Insurance	38,618	41,732	55,000	56,375	1,375	2.50%
Fire & Police Insurance	80,595	83,297	88,000	94,372	6,372	7.24%
Surety Insurance	974	974	1,300	1,300	-	0.00%
Unemployment Comp	-	4,492	50,000	35,000	(15,000)	-30.00%
Total	256,005	286,328	366,421	378,047	11,626	3.17%

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, 2023. Pages 55-57.



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, 2023, employer contributions totaled \$359,840. The Plan did not receive contributions from any other sources. As of July 1, 2021, the latest actuarial valuation, a total of 55 active members and 42 retired members participated in the plan.

The following table depicts the current OPEB liability as of June 30, 2023.

Changes in the total OPEB liability are as follows:

	Total OPEB Liability	Increase (Decrease) Fiduciary Net Position	Net OPEB Liability
Balances at June 30, 2022	\$ 5,680,168	\$ 984,816	\$ 4,695,352
Changes for the Year:			
Service Cost	129,005	-	129,005
Interest	351,071	-	351,071
Contributions - Employer	-	359,840	(359,840)
Investment Income	-	88,456	(88,456)
Benefits Payments	(234,840)	(234,840)	-
Net Changes	<u>245,236</u>	<u>213,456</u>	<u>31,780</u>
Balances at June 30, 2023	<u>\$ 5,925,404</u>	<u>\$ 1,198,272</u>	<u>\$ 4,727,132</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability			20.22%



Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
OPEB	125,000	125,000	125,000	125,000	-	0.00%
Total	125,000	125,000	125,000	125,000	-	0.00%

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	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Medicare	68,197	78,609	79,905	86,425	6,520	8.16%
Total	68,197	78,609	79,905	86,425	6,520	8.16%

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	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Prior Year Encumbrance	-	463	-	-	-	0.00%
Advertising / Printing	-	-	200	200	-	0.00%
4th of July Celebrations	8,800	8,950	8,750	9,398	648	7.40%
Groundskeeping Supplies	2,392	2,844	3,000	3,000	-	0.00%
Food Supplies	920	1,596	1,000	2,000	1,000	100.00%
Total	12,112	13,852	12,950	14,598	1,648	12.72%

State Assessments

The State of Massachusetts charges assessments to its municipalities for various expenses, including but not limited to MBTA services, county government expenses as well as environmental charges. Hamilton, according to the Governor's FY2025 Budget will be assessed \$257,479.

Budget

Account Description	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
State Mosquito	55,538	57,220	55,538	58,063	2,525	0.00%
State Air Pollution	2,976	2,933	2,976	2,976	-	0.00%
State Metro Area Plan Council	4,435	4,223	4,434	4,434	-	0.00%
State RMV Non-Renewal	1,540	3,040	4,280	4,280	-	0.00%
State MBTA	182,341	174,520	182,341	182,742	401	0.22%
Total	246,830	241,936	249,569	252,495	2,926	1.17%



Transfers & Other Financing Uses

Transfers to Other Funds / Accounts

Hamilton annually contemplates certain 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	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Proposed Budget	FY2024 vs. FY2025 Variance	
Capital Stabilization	-	75,000	-	235,000	235,000	100.00%
Enterprise	-	63,500	-	-	-	0.00%
Trust Fund	125,000	125,000	125,000	125,000	-	0.00%
General Stabilization	346,036	20,000	57,541	82,781	25,240	43.86%
Agency Fund (HDC)	66,051	55,000	58,000	58,000	-	0.00%
Total	537,087	338,500	240,541	500,781	260,240	108.19%



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 22 projects have been approved and funded using a combination of general fund appropriations, Free Cash, and special funds totaling approximately \$9,929,955. 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 tables below detail historical capital projects, by year.

Capital Projects FY2024

2024 Project Description	2024 Funding
DPW Sander	\$215,000
Radio Upgrade	\$70,000
Roads and Sidewalks	\$250,000
Fuel Station	\$395,000
DPW Garage Doors	\$70,000
Library HVAC	\$200,000
Library Security	\$13,050
Town Hall Renovation (add funds)	\$2,500,000
Hamilton Police Cruiser	\$70,000
Fire Engine	\$760,000
ECO Cameras	\$58,000
Water Dept. Truck	\$105,000
Water Media	\$200,000
Water Phase 5 Implementation	\$500,000

Capital Projects FY2023

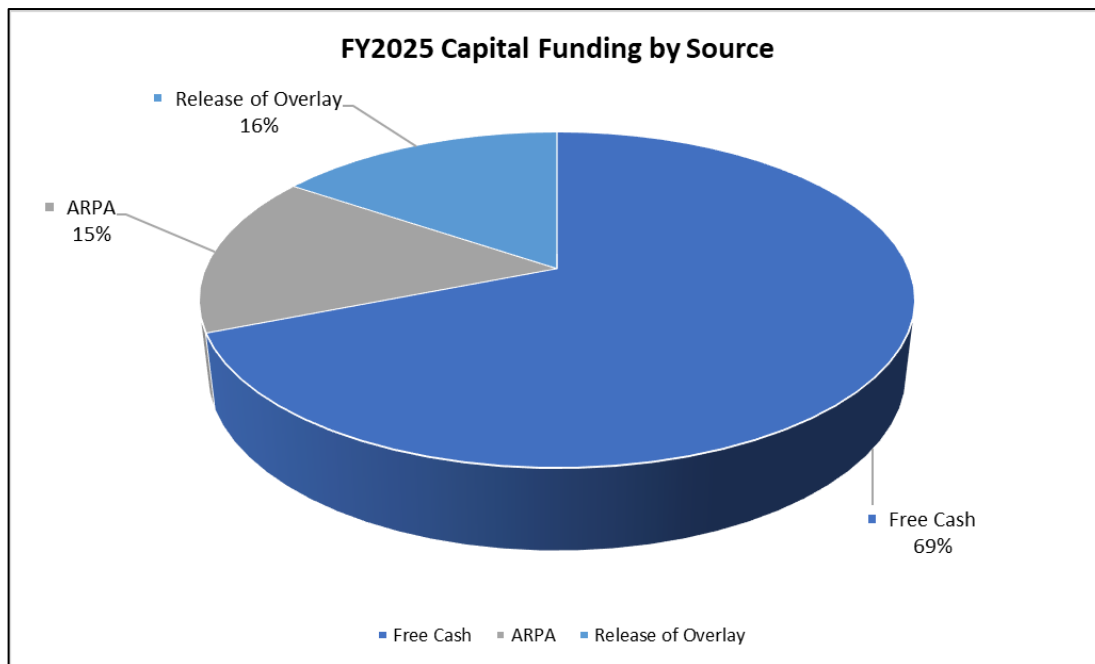
2023 Project Description	2023 Funding
Roads and Sidewalks	\$150,000
DPW Garage Roof	\$175,000
DPW Garage Heaters	\$50,000
Water Meter/Hydrant replacement	\$30,000
GIS Asset Management	\$63,500
Library IT Infrastructure	\$27,405
ECO Repeaters	\$28,000
Town Hall Renovation	\$4,000,000



FY25 Capital Outlay

Capital Projects FY2025

2025 Project Description	Funding Source	2025 Funding
DPW - Snow Blower with Attachment	Free Cash	\$210,000
DPW - 2015 Chevy 2500 Pickup Truck	Free Cash	\$80,200
DPW - 2011 GMC Dump Truck	Free Cash	\$95,000
DPW - 2013 International Sander	Free Cash	\$220,000
Highway - Roads and Sidewalk Repairs	Overlay Release	\$250,000
Highway - Sidewalks	ARPA	\$250,000
Facilities - PSB HVAC/Upgrades	Free Cash	\$50,000
Facilities - Fuel Facility Canopy/Fire Suppression	Free Cash	\$167,000
Recreation - HVAC Replacement	Free Cash	\$163,125
Library - Exterior Paint & Shingle Repair	Free Cash	\$55,463
Police - SUV Cruiser	Free Cash	\$70,000
Total		\$1,610,788





Long Term Capital Improvement Plan (CIP)

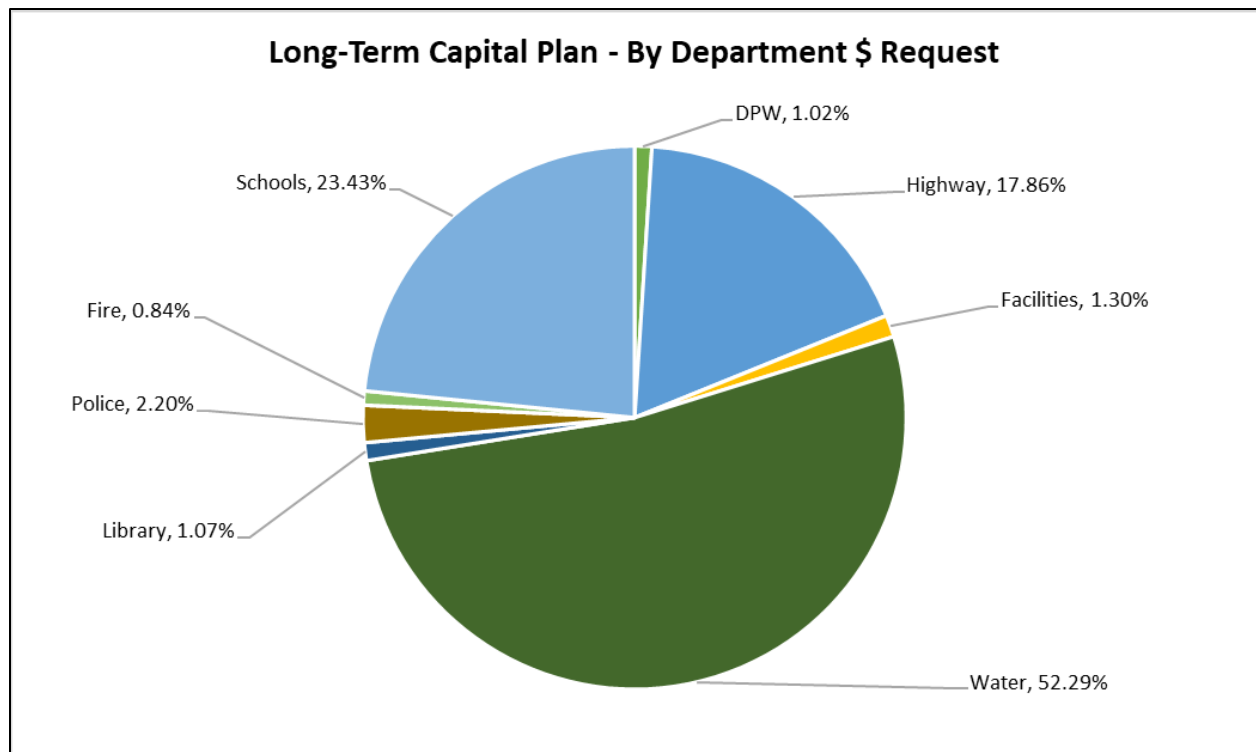
Capital Projects FY2026-FY2029 (Town)

Project Description	Request Year	Funding Source	Funding
DPW - 2001 John Deere Tractor	2026	Operating / Free Cash	\$28,375
DPW - 2013 John Deere Mower	2026	Operating / Free Cash	\$17,500
DPW - 2002 John Deere Tractor	2026	Operating / Free Cash	\$28,375
DPW - 2006 Backhoe Replacement	2026	Operating / Free Cash	\$125,000
Highway - Road and Sidewalk repairs	Annual	Free Cash	\$250,000
Highway - Downtown Improvements	2026	Pending	\$2,500,000
Facilities - DPW salt shed replacement	2026	Pending	\$25,000
Facilities - PSB Roof Replacement	2026	Pending	\$230,000
Water - Phase 5 water System Improvements	2026	Enterprise	\$2,500,000
Water - Water System Upgrades (Tanks/Wells)	2027-2029	Enterprise	\$7,750,000
Library - Replace Boiler	2028	Pending	\$45,675
Library - Storage Shed and Fence	2027	Pending	\$16,313
Library - Replace All Carpet	2026	Debt	\$114,188
Library - Paint Interior	2029	Debt	\$32,625
Police - Patrol SUV (Fleet of 8)	Annual	Debt	\$284,000
Police - Replace Portable Radios	2026	Pending	\$53,000
Police - Replace Tasers	2028	Pending	\$60,000
Police - Replace analog Cruiser Radios	2027	Pending	\$35,000
Fire - Command Vehicle	2026	Pending	\$85,000
Fire - Pickup Truck	2027	Pending	\$80,000
Total Estimated Town Long-Term Capital			\$14,260,051



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 (70%)			\$4,592,000





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 or 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].