



FY2025 | Budget

Town of
Wrentham
Massachusetts





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Section I: Introductory Information





Citizen's Guide to the Budget

The Annual Budget document outlines the Town's financial priorities and goals. The Budget document is designed to be a user-friendly financial guide that residents can obtain to become familiar with what is going on within the Town. This guide was created to help orient interested readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself.

We hope you find this introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Wrentham. Information can also be found on the Town of Wrentham website: [Home - Town of Wrentham, MA](#)

BUDGET PROCESS

The legislative body is an Open Town Meeting comprised of all registered voters. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects except for specific instances where statutes or regulations do not require appropriation.

Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting.

The final budget vote of Town Meeting constitutes the legal budget authority which ultimately governs the manner and amount of local funding expended during the fiscal year.

Annual Town Meeting is always held on the first Monday in June.

Budget Development – How does it happen?





BUDGET TIMELINE

September/October

- Town Manager identifies Goals & Strategic Needs

October/November

- Fall Town Meeting is held to finalize current year budgetary needs before setting the tax rate

November/December

- Tax Classification Hearing and Final Tax Rate Set for current fiscal year
- Preliminary estimates of operating revenue are developed for the upcoming fiscal year
- Budget instructions are sent to Department Heads

January/February/March

- All departmental budgets are submitted to the Town Manager and Finance Director
- Management continues to refine budget estimates and address any emerging issues
- Town Manager and/or Finance Director review budgets with Department Heads

April/May

- Town Manager formally submits budget proposal to the Select Board
- Select Board reviews and adopts budget
- Finance Committee holds public hearing on proposed budget
- Notice of Town Meeting and Report to Voters

June/July

- Town Meeting adopts budget
- June 30th Current Fiscal Year Ends
- July 1st Next Fiscal Year begins
- State Budget typically passed with Final State Aid numbers (a/k/a "Cherry Sheets")

*Actual dates may vary



Budget documents are traditionally difficult to read, especially if you are not familiar with the organization. One reason is that most of us do not work with written budgets every day and thus are uncertain as to where we should focus our attention.

For this reason, the Town's budget has been consciously organized to provide a "big picture" overview first, followed by progressively more detailed information.

To address these issues and help interested readers make the budget understandable, we suggest it be read in order by section.

HOW TO READ THE BUDGET

The Town Manager's Budget Message contains the overall philosophy upon which the budget was developed as well as an explanation of any significant increases or decreases in the level of services being provided in the current fiscal year as well as what will be provided during the upcoming fiscal year. Importantly, it identifies the significant challenges presented in reaching a balanced budget.

The full budget book is divided into seven sections:

Section I: Introductory Information

This section provides an overview of the Town of Wrentham's general economic, demographic, and geographic characteristics. Also, the reader will find a Budget Message from the Town Manager and a summary of the Town's budget. It also provides information to assist readers in understanding the budget process and document.

Section II: Financial Overview

This section provides an overview of the Town's revenues and expenditures, along with consolidated financial statements. The Revenue Overview provides a more detailed look at revenue trends and assumptions underlying the amounts included in the budget. The Expenditure Overview provides departmental salary and other expense totals according to functional budget categories: General Government, Public Safety, Education, Public Works, Human Services, Culture and Recreation, Debt, and Employee Benefits & Insurance.

Section III: Departmental Budgets

This section provides departmental budgets including mission statements, department descriptions, personnel summaries, current year accomplishments, as well as any goals and objectives that the departments wish to achieve in future years.



Section IV: Education

This section contains an overview of educational expenditures for Wrentham Public Schools, King Philip Regional School District, Tri-County Regional Vocational Technical High School, and Norfolk County Agricultural High School along with narrative information about each school district.

Section V: Non-departmental

This section contains information on the Town's debt service, pension, benefits, insurance, and other non-departmental budgetary expenditures.

Section VI: Capital Outlay

This section includes a Capital Overview which details the Town's capital budget expenditure process and provides a five-year lookback on approved capital projects. It also contains the Town's long-term capital improvement plan.

Section VII: Appendices

The Appendices section includes a glossary of common budget terms to aid in understanding town finances in addition to financial policies.





Community History

Wrentham was settled in response to a vote by Dedham selectmen who, in the early 1660s, 'deputed men to search and view Indian lands around Wollomonopog' - as the area was then known. After viewing the land 'near about the pond' now known as Lake Pearl the men recommended to Dedham town meeting that a settlement be located here.

Shortly thereafter Dedham general town meeting voted to establish a plantation on the 6 sq. miles purchased from King Philip for L20, 10 S. Settlers drew lots for parcels of land in the Plantation. And after a rough start, Wrentham was incorporated in 1673. And thus, Wrentham was born.

Located mid-way between Boston and Providence, Wrentham's three lakes, substantial conservation land and open space, and small-town New England charm create a comforting sense of peace and quiet. Easy access to Gillette Stadium, Boston, Providence, Worcester, and Cape Cod puts a vast array of exciting cultural, sporting, and gastronomical activities and opportunities well within reach.

By maintaining the delicate balance between economic growth and conservation of its natural environment and scenic beauty, Wrentham has succeeded in providing residents and visitors alike with the very best of life in a small New England town. Located in Norfolk County, Wrentham has grown to occupy some 22 sq. miles (59 km) with a population of more than 12,000. Its neighbors include Franklin to the west, Norfolk to the north, Foxboro to the east, Plainville and Cumberland (RI) to the south, and Bellingham to the southwest.


For more information, please check out the [Historical Commission's page](#) on the Town of Wrentham's website.





Wrentham at a Glance

Town of Wrentham Offices

 **79 South Street**
Wrentham, MA 02093

 **(508) 384-5400**



Town Hall Hours

Monday, Wednesday, Thursday: 8:00 am – 4:30 pm

Tuesday: 8:00 am – 7:30 pm

To find more about Wrentham’s municipal service, please visit: www.wrentham.gov

COMMUNITY PROFILE

Year Incorporated	1673
Land Area	22.20 square miles
Public Roads	96.36 miles
County	Norfolk
2021 Population*	12,209
2023 Labor Force**	7,158

**Amount is an estimate from Department of Local Services*

***Labor Force as of December 2023*

FORM OF GOVERNMENT

Town Manager

Five-member Select Board

Town Election: First Monday in April

Town Meeting: First Monday in June

FY2024 Tax Rate Per Thousand: \$12.00*

FY2024 Average Single-Family Home Value: \$648,309*

FY2024 Average Single-Family Tax Bill: \$7,780*

FY2024 Per Capita Income: \$63,456

Average Household Income 2018-2022: \$151,833

**Information gathered from Division of Local Services*



PUBLIC SCHOOL ENROLLMENTS – OCTOBER 1

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Elementary	981	951	921	862	958

POPULATION TRENDS

	2020	2010	2000	1990
US Census Population	12,178	10,955	10,554	9,006

LARGEST EMPLOYERS

Name	Nature of Business	# Employees
Wrentham Village Premium Outlets	Outdoor Mall	500-1,000
Capstan Atlantic	Metallurgy Manufacturing	250-500
Alliance Health At Maples	Skilled Nursing Facility	100-249
Cracker Barrel	Restaurant	100-249
King Philip Regional School District	Education	100-249
Supercharged Entertainment	Indoor Go Karting	100-249
TLC Janitorial	Janitorial Services	100-249

LABOR FORCE AND UNEMPLOYMENT RATES

	Dec. 2023	Dec. 2022	Dec. 2021	Dec. 2020
Labor Force (#)	7,158	7,060	7,067	6,954
Unemployed (#)	203	205	225	384
Unemployment Rate (%)	2.8%	2.9%	3.2%	5.5%

**Information gathered from Division of Local Services*



TEN LARGEST TAXPAYERS

Name	Nature of Business	FY24 Assessed Valuation	% of Total Assessed Valuation
Premium Outlet Partner LP	Outlet Mall	\$ 234,364,900	7.17%
Eversource Gas	Utility	57,805,380	1.77
PP Wrentham Investors LLC	Apartments	52,815,600	1.62
Massachusetts Electric	Utility	31,489,560	0.96
Eagle Brook Residential LLC	Apartments	16,613,000	0.51
RLP III Wrentham Logistics Owner, LLC	Warehouse	13,167,000	0.40
New England Power Co.	Utility	10,123,960	0.31
Ledgeview Hospitality	Hotel	9,667,500	0.30
Pond Home Community	Senior Living	9,329,000	0.29
SHI-III Wrentham LLC	Senior Living	8,437,800	0.26
Total		\$ 443,813,700	13.58%



Fiscal Year 2025

Town Manager's Budget Submittal

April 2, 2024

SELECT BOARD

Joseph F. Botaish II, Chairman

Christopher G. Gallo, Vice Chairman

James E. Anderson

William D. Harrington

Michelle M. Rouse

FINANCE COMMITTEE

Paul J. Malagrifa, Chairman

Joseph Kajano, Clerk

Kristen Andreozzi

Dwayne Hancock

Stephen Johnson

Tim Rouse

TOWN MANAGER

Kevin A. Sweet

FINANCE DIRECTOR

Michael J. King

TOWN ACCOUNTANT

Christine Dupras



TOWN OF WRENTHAM
OFFICE OF THE TOWN MANAGER
MUNICIPAL BUILDING
79 South Street
Wrentham, MA 02093
Tel: 508-384-5400
www.wrentham.gov

Kevin A. Sweet
Town Manager

Gregory S. Enos
Assistant Town Manager

April 2, 2024

Dear Honorable Select Board,

I hereby transmit to you the recommended Fiscal Year 2025 Operating Budget. Over the past several months, Administration has worked to develop a responsible and stable budget that will maintain services, while being respectful to taxpayers. Maintaining Wrentham's financial strength, stable outlook, and excellent bond rating while keeping tax increases to a minimum are priorities.

We have worked with the following goals in mind:

- Develop a FY2025 budget that is within the limits of Proposition 2 ½
- Maintain a level service budget, while identifying opportunities for improvements with maximized efficiencies
- Maintain employee compensation and properly plan for the future
- Continue to aggressively manage employee benefits, both short and long-term
- Establish and fund a capital program that recognizes both the needs of the community and the fiscal constraints
- Develop a budget document with the recommended guidelines and procedures set forth by the Government Finance Officers Association (GFOA) and in conformance with the goals of the Town Manager

Based on these goals and considering revenues and fixed costs, the budget was developed through the collaboration, cooperation and insight of Department Heads. Together, the Town and the School Districts worked extremely hard this budget season to provide a budget that continues to support the school's superior education for our students while minimizing the tax burden as much as possible.

BUDGET HIGHLIGHTS

The operating budget not including state assessments as proposed totals **\$53,509,913** which is an increase of \$1,720,943 or **3.32%**. In summary, the municipal budget (inclusive of shared costs) increases by 4.28%, and education spending increases by 2.48%.

The operating budget is balanced by the use of \$1,300,000 from the town's available free cash balance of \$5,490,034. My goal with the creation of this and past operating budgets is to reduce our dependence on free cash to balance the budget. I am pleased to note we have continued to do this by decreasing the amount of free cash utilized to fund the budget by \$200,000. This is a decrease of \$400,000 over a period of two years further highlighting this commitment to diminishing our budgetary reliance on free cash. The balance remaining in free cash will be reserved to cover capital equipment replacement needs, as well as contributions to the OPEB trust and stabilization accounts. The funding that supports this budget is structurally balanced using conservative revenue estimates. Every effort has been made to implement measures that maximize productivity and consistently deliver high quality services.

Education remains the Town's largest expense commitment at 52.68% of general fund expenditures. In addition, outside of the General Fund is another educational expense that continues to impact our overall state aid, the Charter School Tuition assessment at \$1.2M. Although the Charter Tuition Assessment decreased by -7.17%, Charter Tuition Reimbursement assistance from state that is intended to hold school districts harmless from the immediate financial impact of expanding tuition at Commonwealth charter schools decreased \$140K (-51.03%). This resulted in an overall state aid reduction of -0.07% over FY24 levels.

Fixed accommodated costs include pensions, other post-employment benefits (OPEB), debt service, payroll taxes, unemployment, health benefits, building & liability insurance, and snow removal, totaling \$9M or 17.36%. This leaves 29.96% of the overall General Fund budget, for all other town operations such as general government, public safety, public works, veterans affairs, council on aging, recreation and library. Our staff have worked tirelessly to provide high-quality services to the residents of Wrentham, and in this budget, every effort is made to maximize the productivity of our organization and deliver services within available resources.

New for FY2025, I am excited to present to you a new budget document format to facilitate our goal of creating greater transparency around Town spending. The FY2025 budget document strives to adhere to the high standards of the Government Finance Officers Association's (GFOA) *Distinguished Budget Award*. It includes departmental descriptions, clearly stated goals and objectives (both accomplished and planned), performance metrics, and a multi-year look back of full-time equivalent (FTE) employee counts. This new budget document will be a work in progress that will be improved upon each year in an effort to provide additional information to support the budgetary figures and analysis.

I would like to thank the Select Board for their leadership and guidance. I want to recognize the Department Heads for their professionalism and thoughtful budget presentations, and their dedication to our community. We are extremely fortunate to have such a professional and skilled staff that is committed to excellence. I do need to single out our budget team: Finance Director Michael King, Town Accountant Christine Dupras, and Assistant Town Accountant Emily Kelly for their invaluable assistance in helping me prepare this budget.

The Town's leadership team is committed to moving Wrentham forward and building a sustainable community. I respectfully recommend adoption of the attached Fiscal Year 2025 budget as submitted.

Respectfully submitted,



Kevin A. Sweet, MPA, MS, ICMA-CM
Town Manager

cc: Finance Committee




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Kevin A. Sweet
Town Administrator

Gregory S. Enos
Assistant Town Administrator

MEMORANDUM

To: All Departments, Select Board and Finance Committee

From: Kevin Sweet, Town Administrator 

Date: December 14, 2023

Re: **Fiscal Year 2025 Budget Directive and Schedule**

This memorandum serves as the Town Administrator's Directive for preparation of FY25 budgets by all departments. The specific purpose of this document is to assist in the development of operating budgets so that the services and infrastructure valued by taxpayers are balanced with the cost to provide them. This Directive summarizes the Town Administrator's view of a preliminary FY25 budget, its context, constraints and targets based on what is known at this point in time.

I anticipate we will have a lean budget that funds most departments at their current staffing levels and allows them to continue to produce excellent public services for the Town's residents. This projection should not be interpreted as an indication that department budgets will be able to be level funded. **Therefore, a level funded budget may require all departments to reduce their budget requests by an amount to be determined later in the budget process.** Department heads will be encouraged to use creative ways to increase efficiencies within their budgets. Budget forms will be distributed by the Finance Department the week of December 18, 2023. All Departments shall have their budgets submitted directly to Mike King, Finance Director no later than **January 29, 2024.**

Budgets should include all salary increases for those union/contract employees in effect for FY25 and contractual expense increases. For all other unions with expiring contracts you should not assume any increases for those employees when preparing your budget. For all non-union and non-contractual positions assume a **2.0% COLA increase** in your budget request. Any additional staffing or expense request should be accompanied by a separate request and detailed justification. I will consider these budget increases based on your justifications and available revenue.

FY2025 Budget Directive and Schedule December 14, 2023

Wrentham's budget book is one of the Town's most important policy documents and communication tools. **Continuing for FY25** is the requirement that all departments submit supplementary information in accordance with the Government Finance Officers Association's (GFOA) *Distinguished Budget Award* standards. Required information includes departmental descriptions, clearly stated goals and objectives (both accomplished and planned), performance metrics, and a three-year look back (FY2022-FY2024) of full-time equivalent (FTE) employee counts. Each department will receive a formatted template to enter the required information. If you have clarifying questions regarding the GFOA budget award initiative, please contact the Finance Director. Additionally, there will be a Zoom meeting hosted by the Collins Center for Public Management in conjunction with the Finance Department on **Tuesday, January 9, 2024 at 10:00am** to go over the GFOA budget requirements in more detail. Department heads will be receiving a calendar invite and attendance is highly encouraged.

New for FY25: It is important for departments to recognize and incorporate the Select Board's strategic goals and priorities into their budget submittals. By integrating organizational goals into departmental budgets, Town leadership, staff, and residents will be able to better understand how departmental activities advance community goals. The Select Board's overarching strategic goals and priorities for FY25 to be incorporated are as follows:

- **Capital and Infrastructure**
The quality of our facilities, roads, utilities and public properties reflects the community.
- **Economic Development**
The economic health of the community requires a continual focus.
- **Government Policies**
Ensuring that our policies are an accurate reflection of the community we are and want to be.
- **Communication & Community Relations**
Strive to continuously improve internal and external communications

A more detailed strategic goals and priorities listing will be provided by the Finance Department as an accompaniment to the budget form distribution. This information will be useful as you begin to develop your departmental goals.

As in prior years, the budget guidelines for FY25 are based on an uncertain fiscal environment. New tax revenues generated within the constraints of Proposition 2 ½ continue to be outstripped by rising expense costs predicated on the currently strong labor market and high interest rates. Also this past October, it was voted to fund the construction of a new \$280 million high school building for the Tri-County Regional Vocational Technical School District. How the Town will fund its share of the debt service for this project will be undetermined until residents vote on a debt exclusion

**FY2025 Budget Directive and Schedule
December 14, 2023**

ballot question likely this upcoming April. Additionally, Town Meeting recently voted to proceed with initial funding for the design of a new Public Works/Land Use building and a partially MSBA funded feasibility study for the major renovation or replacement of the Roderick Elementary School. The result of the aforementioned fiscal uncertainty and the needed ability to fund these large capital projects is the necessity for departments to continue to practice monetary restraint in FY25 and beyond.

There are still many unknowns this early in the budget process and the budget message is subject to change. However, all department heads should view this difficult challenge as a way to think differently about how we provide services to the Town. Over the years, departments have made efforts to keep departmental operating expense increases at relatively low levels. Each budget year I have attempted to set a realistic goal of reducing the amount of “free cash” reliance to balance the budget, to a more sustainable usage which translates into less available revenue as a whole.

This is the beginning of a very long process and numbers will be fine-tuned over the next several months. All efforts will be made to maximize revenue where possible, but every effort must be made by all of you to find efficiencies and cost savings in your budgets. Meetings may be scheduled throughout February and March to discuss your submission and possible further cuts or appropriations, if necessary. I would ask that any questions or concerns related directly to your department are reserved until we have our individual meetings. In order to continue to provide essential services and invest in the infrastructure of our community, each of us has a responsibility to ensure our budgeting decisions are solid and impactful. Good fiscal decisions require accurate and timely information. Please be sure to begin your budget work early.

Please contact the Finance Director if you have any questions about these instructions for the FY25 budget process. I appreciate the time and effort you give to the preparation of your budgets and look forward to discussing them with you.

**FY2025 Budget Directive and Schedule
December 14, 2023**

Budget Schedule

January 29, 2024 – All budgets submitted to the Finance Director

February 5 to February 29, 2024 – Town Administrator and/or Finance Director review budgets with departments

March 4 to March 28, 2024 – Continued review and development of proposed town department and school budgets

April 2, 2024 – Town Administrator formally submits budget proposal to the Select Board

April 8 to May 16, 2024 – Review of Town Administrator’s proposed budget by the Select Board and the Finance Committee

May 2, 2024 – Deadline for adoption of budget by the Select Board

May 20, 2024 – Deadline for notice of Town Meeting and Report of the Finance Committee. Finance Committee holds public hearing on the budget

June 3, 2024 – Town Meeting adoption of budget

024039



FY2024 – FY2025

Strategic Goals & Priorities

Strategic Goals & Priorities Development

Like any successful organization, the Town of Wrentham must have a strategic vision to ensure that our programs, services, and initiatives are aligned towards a better future. With our guiding goals of Capital & Infrastructure, Economic Development, Government Policies, and Communication & Community Relations, we can continue moving Wrentham forward while providing the quality services and infrastructure that makes Wrentham a desirable place to live and work.

Prior to the start of each fiscal year, the Select Board establishes objectives for the Town which the Town Manager/Administration is responsible for achieving. This is done in collaboration with designated department heads and staff, who take the lead in developing and executing ideas under the guidance of the Town Manager.

Throughout the fiscal year, the Select Board receives updates on the statuses of goals, and adjustments are made as necessary. Priorities are redefined based on progress made toward each goal.

Goals that are ongoing or recurring in nature are reviewed annually. Lessons learned from previous cycles are considered, and the criteria for these goals are modified accordingly for the upcoming fiscal year. Unique or situational goals, once complete, are removed and new unique fiscal year goals are considered for the next year.

The plan on the next few pages sets forth our Town's priorities and commitments through June 30, 2025, and beyond.



Strategic Goals & Priorities

In an effort to facilitate the discussion of the Select Board's goals and priorities through the end of fiscal year 2025, these four functional areas were prepared for consideration in no particular order:



Capital and Infrastructure

The quality of our facilities, roads, utilities, and public properties reflects the community.



Economic Development

The economic health of the community requires a continual focus.



Government Policies

Ensuring that our policies are an accurate reflection of the community we are and want to be.



Communication & Community Relations

Strive to continuously improve internal and external communications.



CAPITAL AND INFRASTRUCTURE

- Capital Planning: 5-year outlook
 - Debt schedule planning
 - Capital stabilization funds
 - Capital outlay within general fund budget (expiring debt)
- Continued investment into downtown improvements
 - Completion of Sweatt Park Improvements
- Investment into comprehensive Pavement Management Plan
 - Capital planning: 10-year outlook (roads and sidewalks)
- Continued investment into water infrastructure identified in the Water Master Plan
- Department of Public Works/ Land Use Facility Project
- Identify and discuss underutilized town property for potential repurpose
- Disposition of town owned property – redevelopment new growth and reoccurring tax revenue (tax title property - Marra)
- Long term plan for fields, recreation spaces, and open space purchases & protection

ECONOMIC DEVELOPMENT

- Focus on priority development areas
 - Continued support of Village Zone development
 - Thoughtfully planned zoning changes
- Branding and marketing Wrentham (EDC Charge & Direction)
- Downtown layout enhancement
 - Focus on traffic, road quality, pedestrian & bicycle use
- Continue to work with property owners & developers on potential development to fulfill housing needs
- Implement the Community Master Plan
 - (Vision of Tomorrow: Wrentham Master Plan 2030)
- Active participation with the 495/MetroWest Partnership
- Tourism Promotion and Regional Economic Development Initiatives
 - (Franklin/Plainville/Wrentham)



GOVERNMENT POLICIES

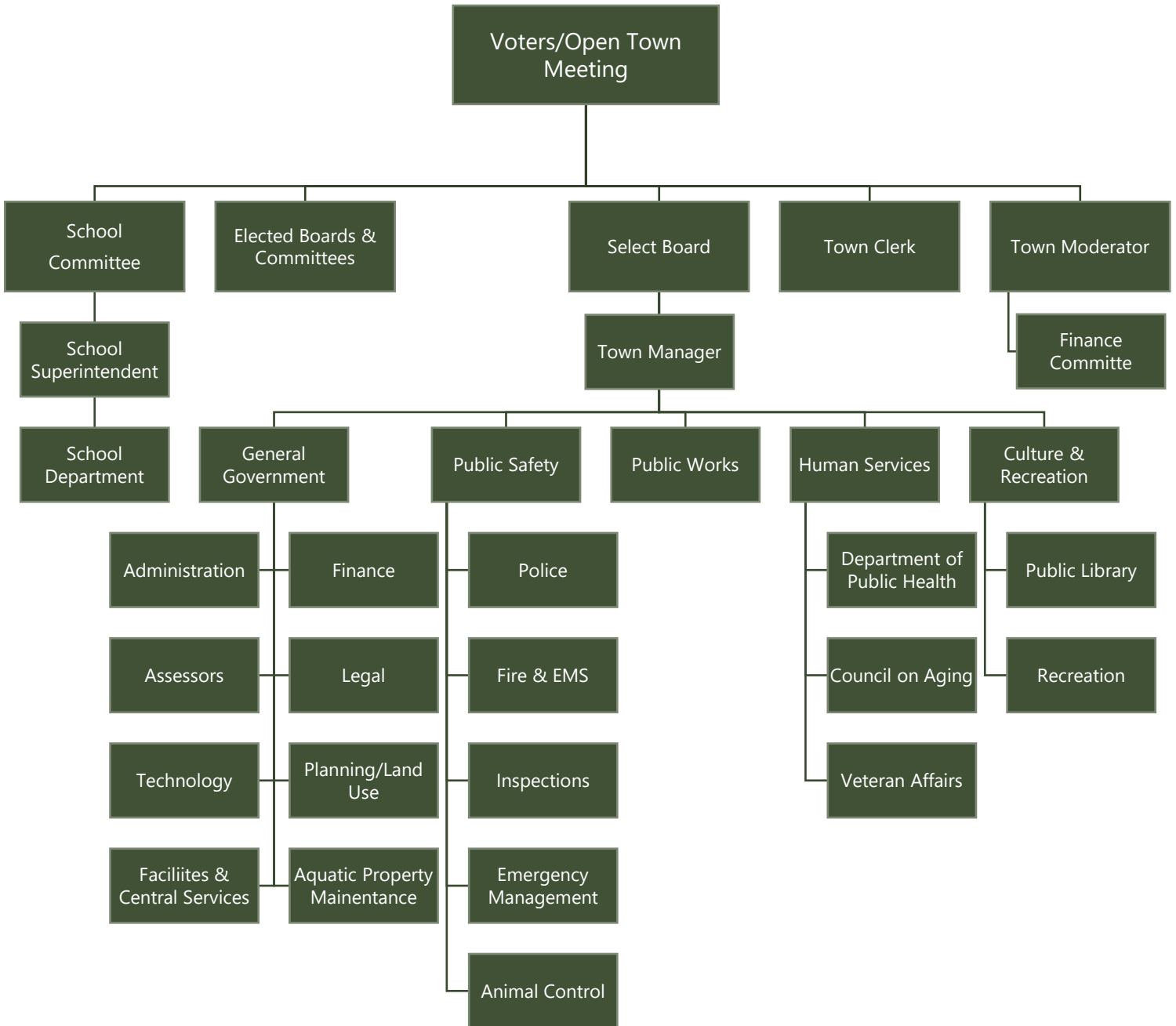
- Ensure completion of Select Board, Town Manager, Director of Planning and Economic Development and Director of Public Works name changes
- Review/update Town Charter
 - Revision and review should be completed every 10-years
 - *Fall Town Meeting Adoption - November 2023*
- Update and adopt revised BOS Policies; Rules and Regulations
 - Update outdated policies consistent with town charter & applicable bylaws
 - Review fuel efficient vehicle policy
 - Update and adopt revised cemetery rules and regulations
 - *Effective July 1, 2024*
- Review Town fee schedules
 - Includes licenses and permit fees under BOS authority
 - *Effective July 1, 2024*
- Home Rule Petitions for additional Alcohol Licenses

COMMUNICATION & COMMUNITY RELATIONS (INTERNAL/EXTERNAL)

- Create a culture of transparency and open government between all town departments and the public
- Explore utilization of electronic board meeting packet
- New updated Town Brochure handout
- Continue quarterly newsletter "In Town News" out of Town Manager's Office
- Review quality and accuracy of town website pages
- Expand public information of Town sponsored events including; press releases, TM blog posts, and social media (Facebook, Twitter, Instagram & LinkedIn)
- Continued utilization of electronic signs (Town Hall / Sheldonville - Station 2 / Route 1)



Wrentham Organizational Chart



Elected Boards and Committees: Board of Assessors, Board of Health, Fiske Library Trustees, Planning Board, Wrentham Housing Authority

*Public Safety Communications: Staffed by Metacomet Emergency Communication Center (MECC)



Personnel Summary Schedule

FULL TIME EQUIVALENTS (FTEs)

Department	FY2023 Actual	FY2024 Actual	FY2025 Budget	Notes/Explanation of Changes (FY2024-FY2025)
Executive/Administration	4.6	4.6	4.6	-
Finance	6.6	6.7	6.7	-
Assessors	3.0	3.0	3.0	-
Technology	1.0	1.0	1.0	-
Town Clerk	2.0	2.0	2.0	-
Planning/Land Use	3.1	3.1	3.1	-
Facilities & Central Services	3.6	3.6	3.2	Transition to Town/Schools Facility Manager
Total General Government	23.9	24.0	23.6	
Police Department	23.2	24.2	25.2	Additional Patrolman for FY2025
Fire Department	30.0	29.6	29.6	-
Inspections	2.0	3.4	3.4	-
Animal Control	-	-	1.0	New full-time Regional Animal Control Officer position
Total Public Safety	55.2	57.2	59.2	
Department of Public Works	10.5	10.5	10.5	-
Total Public Works	10.5	10.5	10.5	
Department of Public Health	6.1	6.1	5.7	Eliminated Reg. Epidemiologists; New F/T Shared Svcs. Coord.
Council on Aging	3.0	3.0	3.0	-
Total Public Health	9.1	9.1	8.7	
Fiske Public Library	5.1	5.3	5.8	New part-time Library Assistant
Recreation	1.9	1.9	1.9	-
Total Culture & Recreation	7.0	7.2	7.7	
Total General Fund FTEs	105.6	107.9	109.6	
Wrentham Water Division - Enterprise Fund	10.0	10.0	10.0	-
Total Enterprise Fund FTEs	10.0	10.0	10.0	



Section II: Financial Overview





Fund Descriptions

The financial operations of the Town are organized into funds and account groups, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds or account groups listed below.

Governmental Funds

Most Town functions are financed through what are called Governmental Funds. These are the activities supported by taxes, grants, and similar revenue sources. There are four types of governmental funds maintained by the Town: General Fund, Special Revenue Funds, Permanent Funds, and Capital Project Funds.

General Fund: The General Fund is the major operating fund of the Town government, and it encompasses a majority of Town operations. The General Fund is supported by revenues from real estate, personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, fees, and charges. Most of the Town's departments, including the school department, are supported in whole or in part by the General Fund.

Special Revenue Funds: Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town's Special Revenue Funds are grouped into five categories:

1. Revolving Funds: Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains revolving funds for several purposes including Animal Control, Communications, Firearms Licenses, Police Equipment, Public Health Alliance, Recreation, Recycling & Solid Waste, and Wrentham Cultural Council.

2. Receipts Reserved for Appropriation: The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include Ambulance Receipts, Bond Premiums, Sale of Cemetary Lots, Transportation Infrastructure, and Waterways Improvements.

3. Community Preservation Fund: This fund is used to account for the accumulation of resources to purchase open space, provided for affordable housing or preservation of historical property under the guidelines of the Community Preservation Act of the Massachusetts General Laws ("MGL"). This fund was established in fiscal year 2018.



4. Other Intergovernmental Funds: These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Library Aid, and the Elderly Formula Grant.

5. Other Special Revenue Funds: These funds account for any other miscellaneous special revenues not included in the previous categories. These include federal and state grants, as well as gifts made to specific departments.

Permanent Funds

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times, such funds are referred to as "Trust" funds, and the acceptance of such funds generally involves acceptance by Town Meeting for each fund's individual requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. Expendable Trust Funds: This heading accounts for the expendable income portion of the permanent funds. This heading is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.

2. Non-expendable Trust Funds: are used to account for trusts where the principal must remain intact. Generally, income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute and is accounted for in the previous category. An example is the Cemetery's Perpetual Care Trust.

Capital Project Funds

The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as Chapter 90 Highway Funds. In addition to "projects," the Town's Capital Project Funds also account for capital outlay for items purchased pursuant to the town's capital plan, such as the purchase of a Fire Truck. The funding source for these funds is primarily proceeds from the Town's bond issuance but may also be derived from private sources, grants, or transfers from other Town funds.



Proprietary (Enterprise) Funds

Proprietary Funds cover the town's "business-type" activities and are referred to as such in the financial statements. These statements comprise the Water Enterprise Fund of the Town. All direct and indirect costs including the overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long-term liabilities. Although the long-term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of Enterprise Fund accounting for its Water utility activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the Town maintains only Agency Funds, such funds for "special detail" for overtime labor billed to outside parties, collection of Deputy Fees payable to the Deputy Collector, and payroll withholdings.

Account Groups

The last category of fund account entities maintained by the Town is the Account Groups. For which there are two, the General Long-term Debt Account Group and the General Fixed Assets Account Group.

The first of these groups is the General Long-term Debt Account Group which accounts for the balances due on long-term debt that the Town has approved. The liabilities accounted for in this fund extend to future years, versus those that affect the current year alone shown in other funds. When borrowing is approved the liability is increased in this fund, and when debt is paid down or rescinded the liability is reduced.

The second of these groups is the General Fixed Asset Account Group. As infrastructure is developed, construction completed, and capital outlays are made, the Town's inventory of Fixed Assets is increased. The value of these assets is then depreciated on a fixed schedule annually.



Basis of Accounting

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day-to-day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g., budget). This system prescribes the use of a modified accrual basis of accounting, which is the basis used by all governmental fund types. The "UMAS modified accrual" basis meaning that revenues are recorded on a cash basis during the fiscal year and year-end adjusting entries for certain late payments may be recorded in accordance with the Director's annual year-end guidance to Accountants and Auditors.

The full accrual basis of accounting is used for the Town's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long-term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities.



Basis of Budgeting

An annual budget is adopted for the Town's General and Enterprise Funds. Although legislative approval is required for capital projects, borrowing authorizations, and other warrant articles, annual budgets are not prepared for any other fund. Note however that although there are informational budgets presented for capital spending with regard to the Capital Program, the related spending for such purposes is approved article by article versus the adoption of an annual consolidated budget.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are three tables which are excerpted from the Town's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2023. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping. The third table is supplemental information illustrating the budgetary basis of accounting. For reference, you may access a complete version of the Town's audited financial statements online at: [Town Financial Statements](#)

Under GASB Statement 34, and further by Statement 54, "Major Funds" are defined as individual funds that have a reached a significant threshold with respect to total fund balance and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "Nonmajor" category for the purposes of the financial statements.



TOWN OF WRENTHAM, MASSACHUSETTS

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Community Preservation Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total
Revenues:					
Property taxes, net of tax refunds	\$ 39,969,756	\$ 338,131	\$ -	\$ -	\$ 40,307,887
Intergovernmental	7,804,435	119,821	1,370,045	2,816,278	12,110,579
Motor vehicle and other excise taxes	3,005,443	-	-	-	3,005,443
Licenses and permits	1,406,188	-	-	-	1,406,188
Penalties and interest on taxes	190,901	-	-	-	190,901
Fines and forfeitures	66,089	-	-	-	66,089
Departmental and other revenues	3,756,511	-	-	3,440,163	7,196,674
Contributions and donations	-	-	-	302,680	302,680
Investment income	585,751	43,236	-	14,307	643,294
Total Revenues	56,785,074	501,188	1,370,045	6,573,428	65,229,735
Expenditures:					
Current:					
General government	3,153,628	2,209	1,370,045	170,545	4,696,427
Public safety	7,166,846	-	-	1,082,922	8,249,768
Education	28,954,612	-	-	1,374,068	30,328,680
Public works	2,835,786	-	-	606,483	3,442,269
Health and human services	421,855	-	-	548,713	970,568
Culture and recreation	609,535	142,552	-	402,647	1,154,734
Pension and fringe benefits	7,295,975	-	-	-	7,295,975
State and county charges	1,646,170	-	-	-	1,646,170
Debt service:					
Principal	388,853	52,600	-	68,750	510,203
Interest	66,794	-	-	-	66,794
Total Expenditures	52,540,054	197,361	1,370,045	4,254,128	58,361,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,245,020	303,827	-	2,319,300	6,868,147
Other Financing Sources (Uses):					
Transfers in	957,497	-	-	52,223	1,009,720
Transfers out	(52,223)	-	-	(957,497)	(1,009,720)
Total Other Financing Sources (Uses)	905,274	-	-	(905,274)	-
Change in Fund Balances	5,150,294	303,827	-	1,414,026	6,868,147
Fund Balances:					
Beginning of the year	8,723,396	1,334,031	-	5,160,035	15,217,462
End of the year	\$ 13,873,690	\$ 1,637,858	\$ -	\$ 6,574,061	\$ 22,085,609



TOWN OF WRENTHAM, MASSACHUSETTS

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities
	<u>Water</u>
Operating Revenues:	
Charges for services	\$ 3,585,170
Other operating revenues	<u>3,009</u>
Total Operating Revenues	<u>3,588,179</u>
Operating Expenses:	
Payroll and personnel costs	920,945
Operating costs	2,397,462
Depreciation	<u>628,059</u>
Total Operating Expenses	<u>3,946,466</u>
Operating Loss	<u>(358,287)</u>
Nonoperating Expenses:	
Investment income	200,634
Interest expenses	<u>(196,751)</u>
Total Nonoperating Expenses	<u>3,883</u>
Loss Before Capital Contributions	<u>(354,404)</u>
Capital Contributions:	
Intergovernmental capital contributions	<u>10,604</u>
Total Capital Contributions	<u>10,604</u>
Change in Net Position	(343,800)
Net Position:	
Beginning of the year	<u>14,086,133</u>
End of the year	<u>\$ 13,742,333</u>



TOWN OF WRENTHAM, MASSACHUSETTS

REQUIRED SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2023

An annual budget is legally adopted for the general fund. Financial orders are initiated by the Town Administrator, recommended by the Town Finance Committee and approved at the annual Town meeting each spring. At the close of each fiscal year, unencumbered appropriation balances lapse and revert to unassigned fund balance. Unspent funds from continuing appropriations such as capital articles are carried forward into the subsequent fiscal year and are available for spending.

The Town adopts an annual budget for the general fund in conformity with the guidelines described above. The Town Accountant is responsible to ensure that budgetary control is maintained in the manner in which the appropriations were voted by Town Meeting. Budgetary control is exercised through the Town's accounting system.

The Town's general fund is prepared on a basis of accounting other than GAAP. The "actual" results column of the Schedule of Revenues, Expenditures and Changes in Fund Equity – Budgetary Basis is presented on a budgetary basis to provide meaningful comparison with the budget. A reconciliation of reported balances is provided below:

	Basis of Accounting Differences	Fund Perspective Differences	Total
Revenues — budgetary basis			\$ 53,001,548
Revenue recognition	\$ 1,493,216	\$ -	1,493,216
Stabilization revenue	-	49,356	49,356
MTRS on-behalf pension payments	2,240,954	-	2,240,954
Revenues — GAAP basis	<u>\$ 3,734,170</u>	<u>\$ 49,356</u>	<u>\$ 56,785,074</u>
Expenditures — budgetary basis			\$ 49,346,174
Expense recognition	\$ 1,545,211	\$ -	1,545,211
Transfer treatment - indirect costs	-	(592,285)	(592,285)
MTRS on-behalf pension payments	2,240,954	-	2,240,954
Expenditures — GAAP basis	<u>\$ 3,786,165</u>	<u>\$ (592,285)</u>	<u>\$ 52,540,054</u>
Other Financing Sources — budgetary basis			\$ 1,497,559
Transfer treatment - indirect costs	\$ -	\$ (592,285)	(592,285)
Other Financing Sources — GAAP basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 905,274</u>



**TOWN OF WRENTHAM
CONSOLIDATED FINANCIAL SCHEDULE - REVENUES**

	FY2023 TAX RATE	FY2024 TAX RATE	FY2025 BUDGET
REAL ESTATE REVENUES			
RE Tax Levy Limit Prior Year	\$ 37,657,998	\$ 39,316,636	\$ 41,987,523
2.5% Increase	\$ 941,450	\$ 982,916	\$ 1,049,688
New Growth	\$ 719,394	\$ 1,687,971	\$ 500,000
FISCAL YEAR LEVY LIMIT	\$ 39,318,842	\$ 41,987,523	\$ 43,537,211
DEBT EXCLUSION			
King Philip Middle School	\$ 106,438	\$ 99,604	\$ 94,369
King Philip High School	\$ 540,492	\$ 503,326	\$ 462,978
TOTAL EXCLUDED DEBT	\$ 646,930	\$ 602,930	\$ 557,347
ALLOWANCE FOR A&E	\$ (424,078)	\$ (865,687)	\$ (887,329)
TOTAL TAX REVENUE (RE & Personal Property)	\$ 39,541,694	\$ 41,724,766	\$ 43,207,229
LOCAL AID			
Education	\$ 4,295,000	\$ 4,200,189	\$ 4,087,957
General Government	\$ 1,219,402	\$ 1,278,999	\$ 1,308,542
Less: Cherry Sheet Assessments	\$ (1,646,238)	\$ (1,652,600)	\$ (1,572,432)
TOTAL LOCAL AID	\$ 3,868,164	\$ 3,826,588	\$ 3,824,067
TOTAL LOCAL RECEIPTS	\$ 3,349,050	\$ 3,349,050	\$ 3,465,633
OTHER SOURCES OF FUNDS			
Water Indirect Costs - Transfer to GF	\$ 592,285	\$ 627,963	\$ 689,343
Ambulance Receipts - Transfer to GF	\$ 870,000	\$ 1,040,000	\$ 1,040,000
Cemetery Receipts - Transfer to GF	\$ 10,000	\$ 10,000	\$ 10,000
SRF Septic Loan Program - Transfer to GF	\$ 20,239	\$ 10,026	\$ 10,017
Free Cash - ATM	\$ 1,700,000	\$ 1,500,000	\$ 1,300,000
TOTAL OTHER SOURCES OF FUNDS	\$ 3,438,243	\$ 3,187,989	\$ 3,049,360
TOTAL REVENUE	\$ 50,197,151	\$ 52,088,393	\$ 53,546,289



TOWN OF WRENTHAM
CONSOLIDATED FINANCIAL SCHEDULE - EXPENDITURES

	FY2023 TAX RATE	FY2024 TAX RATE	FY2025 BUDGET
EXPENSES			
General Government	\$ 3,661,422	\$ 4,039,109	\$ 4,235,173
Public Safety	\$ 7,148,964	\$ 7,722,161	\$ 8,157,907
Public Works	\$ 2,503,772	\$ 2,566,485	\$ 2,641,178
Human Services	\$ 504,036	\$ 502,477	\$ 518,515
Culture & Recreation	\$ 545,991	\$ 586,520	\$ 628,433
Education - Wrentham	\$ 13,420,097	\$ 13,923,350	\$ 14,515,093
Education - King Phillip Regional	\$ 12,114,216	\$ 12,245,845	\$ 12,190,470
Education - Tri-County, Norfolk Agricultural	\$ 1,286,084	\$ 1,339,193	\$ 1,483,803
Debt Service	\$ 529,433	\$ 309,445	\$ 259,936
Insurances and Employee Benenfits	\$ 8,195,458	\$ 8,554,385	\$ 8,879,405
TOTAL GENERAL FUND EXPENSES	<u>\$ 49,909,473</u>	<u>\$ 51,788,970</u>	<u>\$ 53,509,913</u>



Fund Balance Summary

Table A, below, reports General Fund unassigned fund balance from the Town’s annual audits. 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 that unassigned fund balance “...represents approximately 20% percent of the total fiscal year 2023 general fund expenditures.” The Town’s audits can be viewed on its website. It is the Town’s strategic plan to build up reserves to exceed the GFOA recommended minimum.

Table B, below, reports the water enterprise unrestricted fund balance. These resources are “usable for any purpose...but may not be available in a spendable form, like cash,” according to GASB.

A. General Fund Unassigned Fund Balance

Fiscal Year	Beginning Balance	Ending Balance	% Change From Prior FY	\$ Change From Prior FY
FY2023	\$ 6,091,984	\$ 10,436,327	71.31%	\$ 4,344,343
FY2022	\$ 4,561,484	\$ 6,091,984	33.55%	\$ 1,530,500
FY2021	\$ 4,725,042	\$ 4,561,484	-3.46%	\$ (163,558)
FY2020	\$ 4,230,705	\$ 4,725,042	11.68%	\$ 494,337
FY2019	\$ 5,148,606	\$ 4,230,705	-17.83%	\$ (917,901)
FY2018	\$ 4,603,807	\$ 5,148,606	11.83%	\$ 544,799

B. Water Enterprise Unrestricted Fund Balance

Fiscal Year	Beginning Balance	Ending Balance	% Change From Prior FY	\$ Change From Prior FY
FY2023	\$ 4,106,007	\$ 3,584,981	-12.69%	\$ (521,026)
FY2022	\$ 4,456,952	\$ 4,106,007	-7.87%	\$ (350,945)
FY2021	\$ 4,396,949	\$ 4,456,952	1.36%	\$ 60,003
FY2020	\$ 3,363,793	\$ 4,396,949	30.71%	\$ 1,033,156
FY2019	\$ 2,266,768	\$ 3,363,793	48.40%	\$ 1,097,025
FY2018	\$ 2,282,277	\$ 2,266,768	-0.68%	\$ (15,509)

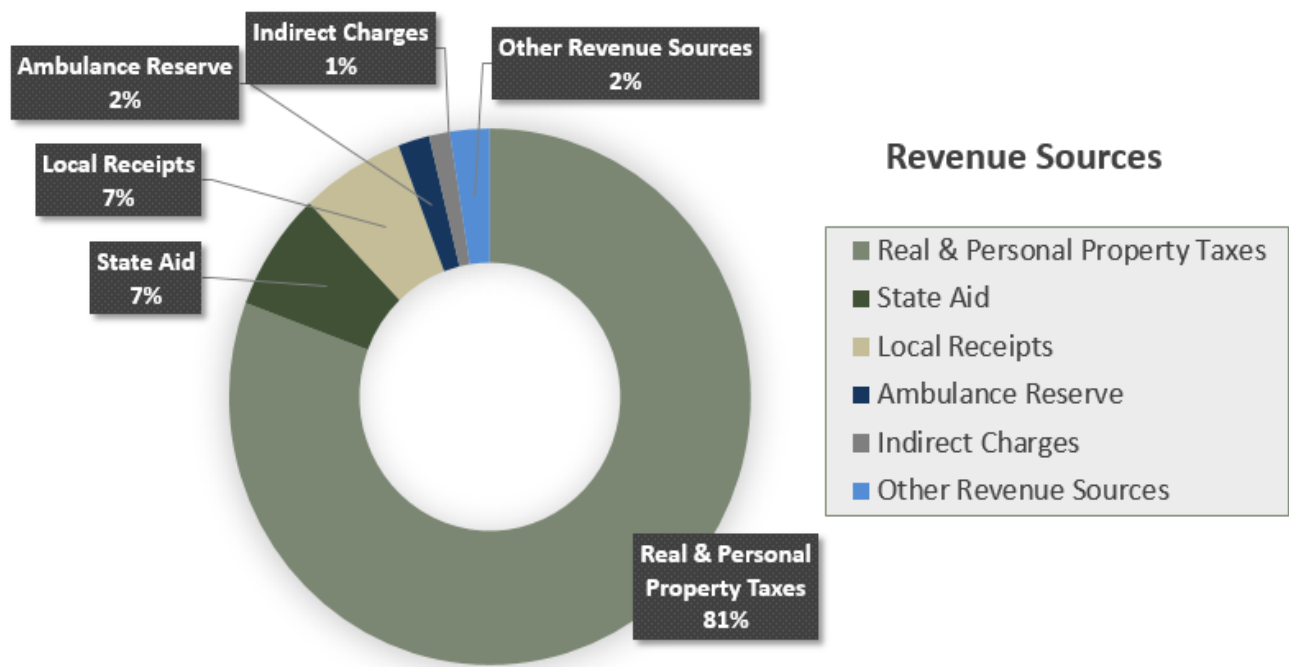


Revenue Overview

A key component of the budget development process is the identification of revenue assumptions and projections to determine the range of choices the Town Manager can make in allocating resources.

Town revenue is divided into four basic categories. The categories are Taxes, Local Receipts, Intergovernmental Revenue, and Miscellaneous Revenue. The following represents the Town's projections for those categories in FY2025. Total revenue for FY2025 is projected at \$53,546,289.

The total revenue reflects the free cash utilization of \$1,300,000.



TAXES

Real and Personal Property Tax

The primary sources of revenue for municipalities in the Commonwealth are real and personal property tax. For purposes of taxation, real property includes land and buildings, and improvements erected or affixed to land. Personal property consists of stock, inventory, furniture, fixtures and machinery. The Town's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year.

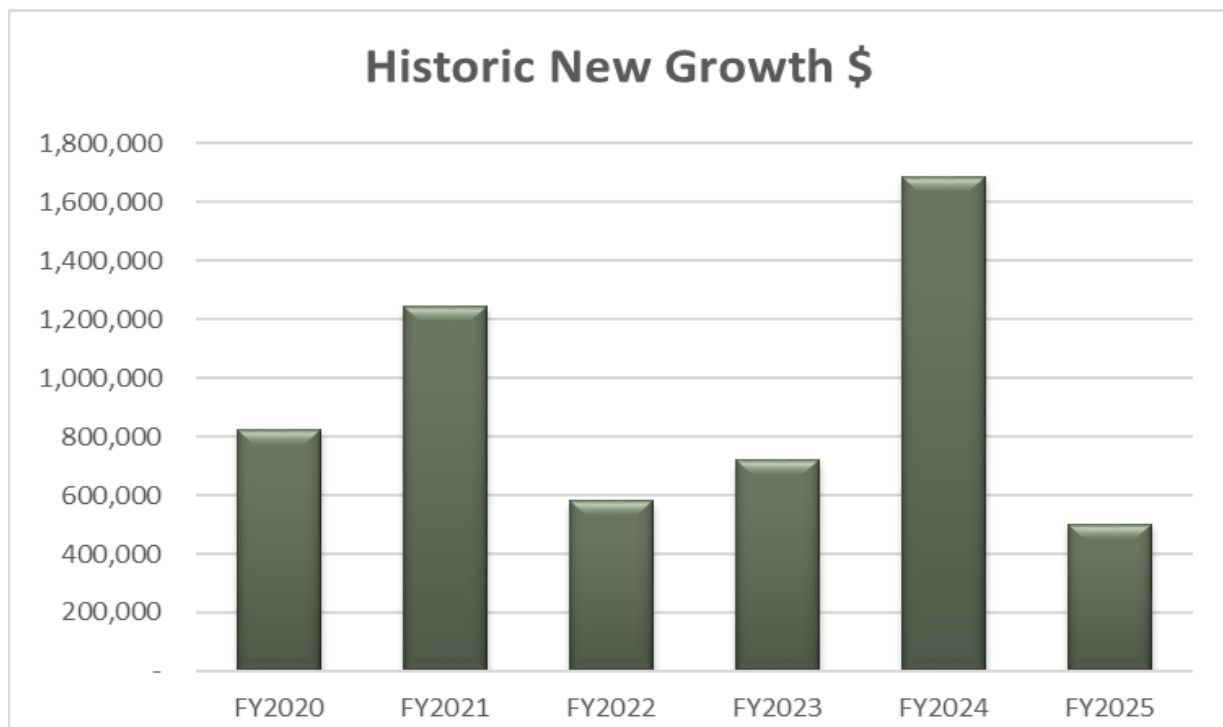


The Town's Board of Assessors is also responsible for determining the value of personal property through an annual review process. The property tax levy is projected to increase \$1,504,105, or 3.53%.

This includes the normal 2.5% increase plus \$500,000 in new growth.

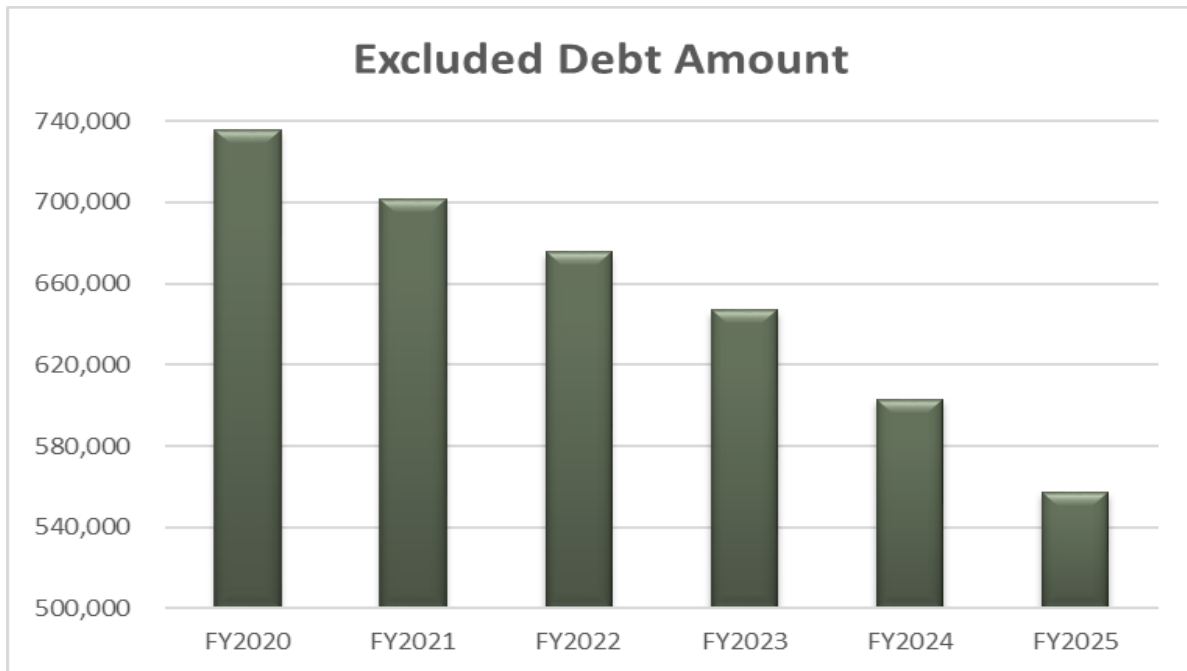
There are three major factors that influence the amount of revenue generated by the real and personal property tax:

1. Automatic 2.5% increase – Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This does not require any action on the part of local officials. This amount is estimated to be \$1,049,688 for FY2025.
2. New Growth – A community can increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. In FY2025, based on current trends, new growth is estimated to be \$500,000





3. Overrides/Exclusions – A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions are temporary increases in a community’s levy limit for the life of the project or debt service. Only a debt or capital exclusion can cause the tax levy to exceed the levy ceiling. In FY2025 the debt exclusion is estimated to be \$557,347. The levy ceiling of a Town is 2.5% of valuation of the community.



LOCAL RECEIPTS

Motor Vehicle Excise Tax Receipts

State law (Proposition 2 ½) sets the motor vehicle excise rate at \$25 per \$1,000 valuation. The Town collects these monies based on data provided by the Massachusetts Registry of Motor Vehicles. The Registry, using a statutory formula based on a manufacturer’s list price and year of manufacture, determines valuations. The Town in which a vehicle is principally garaged at the time of registration collects the motor vehicle excise tax. In FY2025, based on current trends, motor vehicle excise is estimated to be \$1,919,000.

Local Options – Rooms and Meals Excise

The Town imposes a local sales tax upon the sale of restaurant meals within the town by a vendor at a rate of .75 percent of the gross receipts of the vendor from the sale of restaurant meals. The Town also imposes a local room occupancy tax of 6 percent on the rents of hotels, motels, lodging houses and certain bed and breakfast establishments. In FY2025, based on current trends, the combined excise is estimated to be \$315,524.



Delinquent Interest and Penalty Charges

This category includes delinquent interest on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes. The Town receives interest and charges on overdue taxes. Interest rates for overdue real and personal property taxes are 14%, and for tax title accounts, 16%. The interest rate for delinquent excise tax accounts is 12% from the due date. State law dictates the interest rate for taxes, while local bylaw sets water charges. In FY2025, based on current trends, penalties and interest are estimated to be \$131,300.

In Lieu of Tax Payments (PILOT)

Many communities, Wrentham included, are not able to put all property within its borders to productive, tax-generating uses. Federal, state and municipal facilities, hospitals, churches and colleges are examples of uses that are typically exempt from local property tax payments. The Town currently receives payments totaling \$40,750 per year.

Charges for Services – Solid Waste Fees

This category includes revenue from the sale of “Pay as You Throw” bags as part of the curbside collection program. In FY2025, based on current trends, Municipal Solid Waste fees are estimated to be \$50,500.

Fees and Departmental Revenue

By law, fee levels cannot exceed the cost of delivering the service. The cost includes both direct service and administrative costs. In FY2025, based on current trends, the combined Fees and Departmental Revenue is estimated to be \$265,529

Licenses & Permits

In FY2025, based on current trends, licenses & permits are estimated to be \$555,500.

- ✓ Licenses - License revenue arises from the Town’s regulations of certain activities (e.g. selling alcoholic beverages). A person or organization pays a licenses fee to engage in the activity for a specific period. The primary licensing agency in the Town is the Select Board. All fees are set by one of the three methods: State law, Town Bylaw or Licensing Body.
 - Liquor Licenses – Under Chapter 138 of the General Laws of Massachusetts, the Town is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all



alcohol or beer and wine. All licenses issued by the Select Board, except for special and seasonal liquor licenses, have a maximum fee set by the State statute. The Town may issue liquor licenses within the limits of the State quota system, which is based on population. Special licenses carry a fee and do not fall under the State cap. Total revenue for special licenses depends on the number and length of events that receive licenses.

- Common Victualler – The common victualler license allows food to be cooked, prepared, and served on the premises.
- Entertainment – Entertainment licenses are issued for live performances, movie theaters, automatic amusement machines, billiard tables, bowling alleys and several other forms of entertainment.
- ✓ Permits – Permits are also required when a person or business wants to perform a municipally regulated activity (e.g., building, electrical, or plumbing services). The bulk of the permit revenue is brought in through building permits collected by the Building Department. All construction and development in the Town must be issued a building permit based on the cost of construction.
- ✓ Town Clerk Licenses & Permits – The Town Clerk issues licenses and permits primarily relating to marriages, births, deaths, business certificates and dog registrations.
- ✓ Other Departmental Permits – Other Departments issue various permits including fire permits, fire alarm box permits, food permits, firearms, etc.

Fines and Forfeits

In FY2025, based on current trends, fines and forfeits are estimated to be \$50,500.

- ✓ Parking Fines & Moving Violations – The collection of outstanding parking fines and various moving violations continues to be a source of revenue for the Town.

Boat Excise Tax Receipts

MGL Ch. 60B sets the boat excise rate at \$10 per \$1,000 valuation. The tax is assessed annually by the community where the boat is habitually moored, docked or principally situated. In FY2025, based on current trends, boat excise is estimated to be \$3,030.



Interest on Investments

Under Chapter 44 Section 55B of the Massachusetts General Laws, all monies held in the name of the Town, which are not required to be kept liquid for purpose of distribution, shall be invested in such a manner as to require the payment of interest on the money at the highest possible rate reasonably available. The investment decision must consider safety, liquidity and yield. In FY2025, based on current trends, Interest on Investments is estimated to be \$100,000.

GATRA Reimbursement

The Council on Aging (COA) provides local transportation services to Wrentham residents aged 60 and older and the disabled. GATRA fully reimburses the costs of the COA van drivers along with vehicle maintenance. In FY2025, based on current trends, GATRA Reimbursements are estimated to be \$34,000



**TOWN OF WRENTHAM
LOCAL RECEIPTS SUMMARY - FY2025 BUDGET**

	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
RECURRING REVENUE			
Motor Vehicle Excise Tax	\$ 2,195,896	\$ 1,900,000	\$ 1,919,000
Other Excise Tax (Rooms & Meals)	\$ 803,444	\$ 312,400	\$ 315,524
Other Excise Tax (Boat & Inc/Exp)	\$ 6,103	\$ 3,000	\$ 3,030
Penalties and Interest on Taxes & Excise:	\$ 190,901	\$ 130,000	\$ 131,300
Payments In Lieu Of Taxes	\$ 9,349	\$ 6,750	\$ 40,750
Other Charges for Services (PayToThrow Bags)	\$ 67,463	\$ 50,000	\$ 50,500
Fees	\$ 265,249	\$ 235,000	\$ 237,350
Rentals - Council on Aging	\$ 4,010	\$ 3,900	\$ 3,939
Department Revenue - Libraries	\$ 6,530	\$ 5,000	\$ 5,050
Department Revenue - Cemeteries	\$ 24,010	\$ 14,000	\$ 14,140
Department Revenue - Other	\$ 7,985	\$ 5,000	\$ 5,050
Total Licenses and Permits	\$ 1,416,449	\$ 550,000	\$ 555,500
Total Fines & Forfeitures	\$ 66,087	\$ 50,000	\$ 50,500
Investment Income	\$ 527,872	\$ 50,000	\$ 100,000
GATRA Reimbursement	\$ 34,672	\$ 34,000	\$ 34,000
TOTAL RECURRING REVENUE	\$ 5,626,020	\$ 3,349,050	\$ 3,465,633
NON RECURRING REVENUE			
Miscellaneous	\$ 245,102	\$ -	\$ -
TOTAL NON RECURRING REVENUE	\$ 245,102	\$ -	\$ -
TOTAL LOCAL RECEIPTS	\$ 5,871,122	\$ 3,349,050	\$ 3,465,633



INTERGOVERNMENTAL REVENUE – LOCAL AID

In FY2025, the intergovernmental net revenue is estimated to be \$3,824,067.
(This reflects a \$2,521 reduction over FY2024)

Cherry Sheet

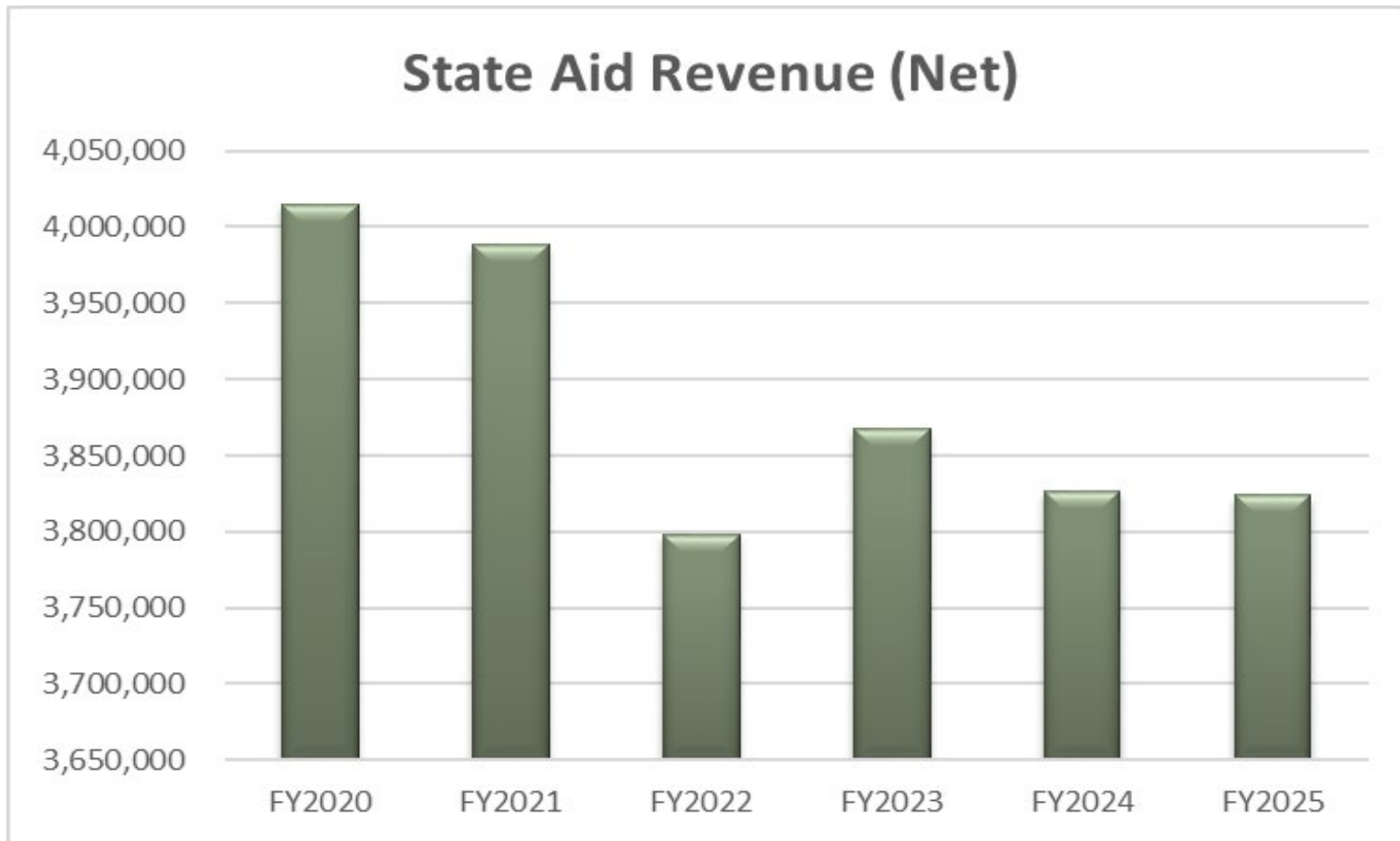
State Cherry Sheet revenue funds are primarily intergovernmental revenue. Cherry Sheet revenue consists of direct school aid, general government aid and specific reimbursements and distributions, such as aid to public libraries, veterans' benefits and several school related items. For the FY2025 budget process, the Town projected Cherry Sheet revenue has been updated with the most recent Governor's proposed budget.

- ✓ School Aid – Chapter 70 school aid is based on a complex formula that considers: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education; and (3) municipal fiscal "ability to pay" for education, as measured by equalized valuation per capita as a percent of statewide average.
- ✓ Local Aid (Unrestricted General Government Aid) – The major non-school state aid items are the Unrestricted Government Aid. These funds are unrestricted and can therefore be used by the municipality for any municipal purpose.
- ✓ Veterans Benefits – Under Chapter 115, Section 6, municipalities receive a seventy-five percent State reimbursement on the total expenditures made on veterans' benefits.
- ✓ Charter Tuition Reimbursement – Reimburses sending districts for a student tuition and the capital facilities tuition component they pay to Commonwealth charter schools. The capital facilities tuition component includes interest and principal payments for the construction, renovation, purchase, acquisition, or improvement of school building and land.
- ✓ Exemptions: Veterans, Blind Person, Surviving Spouse - To reimburse the municipality for property tax exemptions granted to qualifying veterans, blind persons, surviving spouses and elder persons.



**TOWN OF WRENTHAM
LOCAL AID ESTIMATES - FY2025 BUDGET**

	FY2023 CHERRY SHEET BUDGET FINAL	FY2024 CHERRY SHEET BUDGET FINAL	FY2025 CHERRY SHEET BUDGET GOVERNOR	VARIANCE FY2025 GOVERNOR TO FY2024 FINAL
ESTIMATED LOCAL AID				
EDUCATION				
Chapter 70	\$ 3,868,573	\$ 3,924,073	\$ 3,952,753	\$ 28,680
Charter Tuition Reimbursement	\$ 426,427	\$ 276,116	\$ 135,204	\$ (140,912)
TOTAL EDUCATION	\$ 4,295,000	\$ 4,200,189	\$ 4,087,957	\$ (112,232)
GENERAL GOVERNMENT				
Unrestricted General Government Aid	\$ 1,080,008	\$ 1,114,569	\$ 1,148,005	\$ 33,436
Veterans Benefits	\$ 12,381	\$ 21,372	\$ 17,018	\$ (4,354)
Exemption - VBS & Elderly	\$ 25,229	\$ 25,161	\$ 24,398	\$ (763)
State Owned Land	\$ 79,065	\$ 91,897	\$ 92,334	\$ 437
Offset - Public Libraries	\$ 22,719	\$ 26,000	\$ 26,787	\$ 787
TOTAL GENERAL GOVERNMENT	\$ 1,219,402	\$ 1,278,999	\$ 1,308,542	\$ 29,543
TOTAL ESTIMATED LOCAL AID	\$ 5,514,402	\$ 5,479,188	\$ 5,396,499	\$ (82,689)
ESTIMATED CHERRY SHEET ASSESSMENTS				
COUNTY ASSESSMENTS				
County Tax	\$ 101,027	\$ 106,952	\$ 109,626	\$ 2,674
TOTAL COUNTY ASSESSMENTS	\$ 101,027	\$ 106,952	\$ 109,626	\$ 2,674
STATE ASSESSMENTS				
Mosquito Control Projects	\$ 76,463	\$ 79,248	\$ 81,050	\$ 1,802
Air Pollution Districts	\$ 4,413	\$ 4,584	\$ 4,698	\$ 114
Metropolitan Area Planning Council	\$ 6,802	\$ 7,075	\$ 7,252	\$ 177
RMV Non-Renewal Surcharge	\$ 9,340	\$ 8,680	\$ 10,300	\$ 1,620
TOTAL STATE ASSESSMENTS	\$ 97,018	\$ 99,587	\$ 103,300	\$ 3,713
TRANSPORTATION ASSESSMENTS				
Regional Transit	\$ 96,421	\$ 96,421	\$ 101,302	\$ 4,881
TOTAL TRANSPORTATION ASSESSMENTS	\$ 96,421	\$ 96,421	\$ 101,302	\$ 4,881
CHARGES AND TUITION ASSESSMENTS				
School Choice Sending	\$ 27,777	\$ 5,000	\$ 10,000	\$ 5,000
Charter School Sending Tuition	\$ 1,323,995	\$ 1,344,640	\$ 1,248,204	\$ (96,436)
TOTAL CHARGES AND TUITION ASSESSMENTS	\$ 1,351,772	\$ 1,349,640	\$ 1,258,204	\$ (91,436)
TOTAL ESTIMATED ASSESSMENTS	\$ 1,646,238	\$ 1,652,600	\$ 1,572,432	\$ (80,168)
TOTAL NET LOCAL AID	\$ 3,868,164	\$ 3,826,588	\$ 3,824,067	\$ (2,521)





INTERFUND TRANSFER

Water Transfers (Indirect Charges)

The Water Enterprise Fund, financed by water usage charges and fees, provides reimbursement for direct and indirect costs associated with a variety of the Town services, including those offered by Administration, Finance – Accounting / Treasurer-Collector, Town Counsel, Town Clerk, Information Technology and Facilities. Additionally, the enterprise fund provides reimbursement for employee benefits and maintenance of the Water accounting and billing systems along with property/casualty insurance and workers compensation policies. FY2025 proposed transfer from water is \$689,343.

Ambulance Receipts Transfer

The ambulance receipts are transferred from the "Ambulance Receipts Reserved for Appropriation Fund" to the General Fund. This is to subsidize the cost of ambulance services, billing and capital repairs or replacement which is charged directly to the General Fund within the Fire Department appropriation. We are on target with the projected annual recovery rate percentage from outsourcing ambulance billing, exceeding our realistic goal of \$1,000,000 annually recovered. The cost of the partnership with Pro-EMS is equal to 4% of the net proceeds in the collection phase. The projected cost is roughly \$48,000 based upon a return of \$1,200,000. FY2025 proposed transfer is \$1,040,000 for operations.

AVAILABLE FUND BALANCES

The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the Town as a whole. Adequate operating reserves are integral parts of the financial structure of the Town and help make it possible for the Town to issue debt, among many other functions.

Stabilization Fund

This fund is a statutory reserve account dictated by Chapter 40 Section 5B of the Massachusetts General Laws and may be used for any municipal purpose for which the Town would be authorized to borrow money under Section 7 or 8 of Chapter 44 of MGL or any other lawful purpose. This fund requires a two-thirds affirmative vote by the Town Meeting to appropriate, and at no time can an appropriation into this fund exceed 10% of the previous year's real property tax levy or can the fund exceed 10% of the equalized value of the Town. The purpose of this fund is to provide long-term financial stability for the Town while improving the Town's creditworthiness and flexibility.

✓ Fund Balance as of March 31, 2024 ✓ \$ 2,167,337



Capital Stabilization Fund

The Capital Stabilization Fund, which is a statutory reserve account dictated by Chapter 40 Section 5B of the Massachusetts General Laws and may be used for any municipal purpose for which the Town would be authorized to borrow money under Section 7 or 8 of Chapter 44 of MGL or any other lawful purpose. This fund is to provide an additional source of funding for capital construction and replacement projects, as well as unforeseen capital expenditures not budgeted. Appropriations from this fund are governed by statute and require a two-thirds affirmative vote of Town Meeting.

✓ Fund Balance as of March 31, 2024 ✓ \$ 1,080,498

OPEB Liability Trust Fund

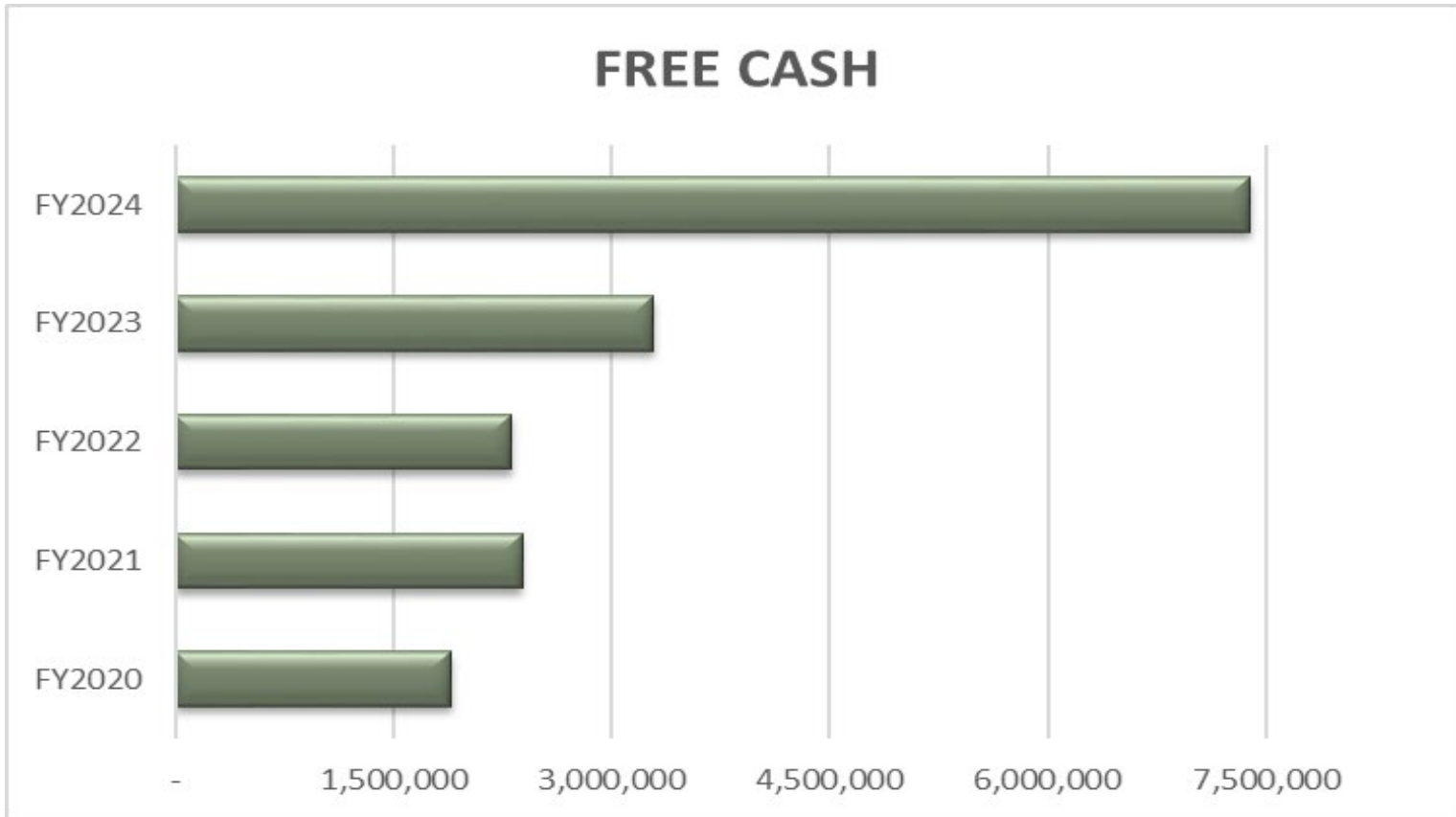
The purpose of this fund is to provide funding for other post-employment benefit liability. This fund was established with the acceptance of Massachusetts General Law Chapter 32B, Section 20 which allows the establishment of other post-employment benefit liability trust funds in municipalities and certain government units. The Town's OPEB expenditures are currently financed on a pay-as-you-go basis from annual appropriations. Annually the Town contracts with a firm to complete an actuarial study to comply with the Governmental Accounting Standards Board (GASB 74/75).

✓ Fund Balance as of March 31, 2024 ✓ \$ 968,619

"Free Cash" Reserve

This reserve provides for the temporary financing of unforeseen opportunities or needs including increases in service delivery cost or capital projects. This is the portion of undesignated fund balance certified by the Department of Revenue, Division of Local Services, as "Free Cash." Monies held in this reserve may be appropriated during the current budget year and may also be used as a source of revenue for the ensuing budget year. Of all general fund reserves this is the most flexible.

✓ Fund Balance as of March 31, 2024 ✓ \$ 5,490,034



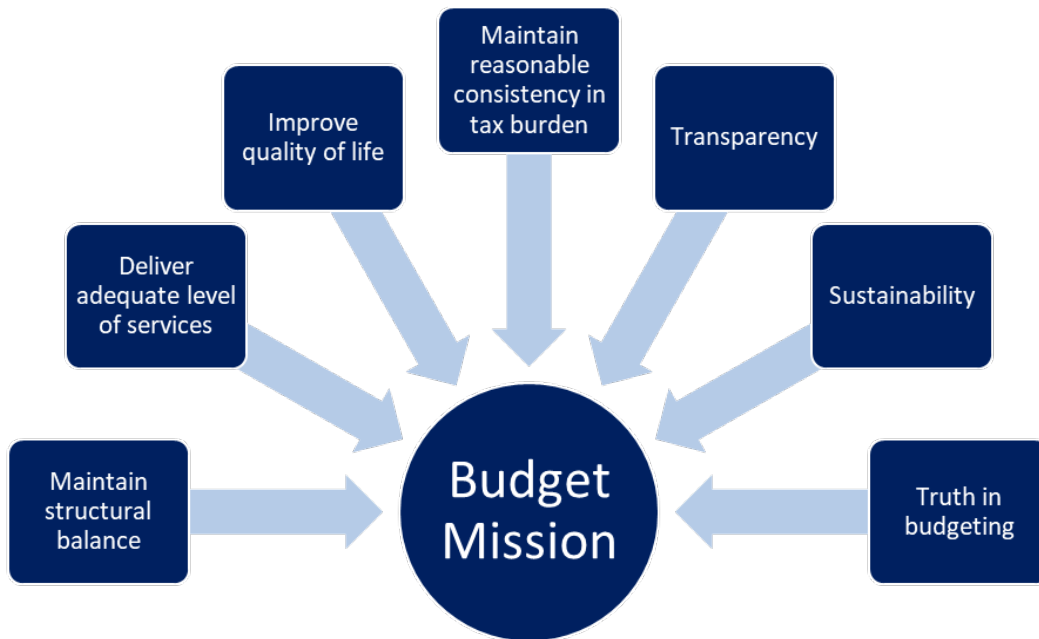


**TOWN OF WRENTHAM
AVAILABLE FUNDS**

FUND	FUND NAME	BEGINNING BALANCE 7/1/2023	INCREASE	ATM/STM INCREASE	ATM/STM REDUCT	REDUCTION	INTEREST / MARKET ADJ	ENDING BALANCE 3/31/2024
84-980-0815	Stabilization - General Government	\$ 1,900,232		\$ 200,000			\$ 67,105	\$ 2,167,337
84-980-0818	Stabilization Capital - General Gov't	\$ 502,926		\$ 550,000			\$ 27,572	\$ 1,080,498
84-910-0895	OPEB Trust	\$ 785,517		\$ 100,000			\$ 83,102	\$ 968,619
84-171-0817	Conservation Land Fund	\$ 31,646					\$ 1,023	\$ 32,669
84-210-0820	Law Enforcement Trust Fund	\$ 9,795				\$ (100)		\$ 9,695
84-491-0840	Cemetery Perpetual Care Trust	\$ 10,598				\$ (5,100)	\$ 11,450	\$ 16,949
84-910-0890	Unemployment Compensation Fund	\$ 45,512					\$ 1,471	\$ 46,983
26-220-0230	Ambulance Receipts Reserved	\$ 2,033,586	\$ 853,594		\$ (1,145,522)			\$ 1,741,658
26-410-0411	Transportation Infrastructure	\$ 10,356						\$ 10,356
26-491-0491	Cemetery Receipts Reserved	\$ 43,746	\$ 16,185		\$ (10,000)			\$ 49,931
28-388	School Facilities Revolving Fund	\$ 232,125	\$ 54,267			\$ (5,659)		\$ 280,733
28-210-0217	Police Vehicle & Equip Revolving	\$ 138,823	\$ 35,310			\$ (11,477)		\$ 162,655
	Free Cash - General Fund	\$ 7,390,034		\$ (1,900,000)				\$ 5,490,034
	Retained Earnings - Water Enterprise	\$ 4,559,817		\$ (800,000)				\$ 3,759,817
	Reserve Fund	\$ 200,000.00						\$ 200,000



Expenditure Overview



Overall Summary of the Budget

The FY2025 Budget includes \$16.1 million in the General Fund to support traditional municipal services such as General Government, Public Safety, Public Works, Human Services, Culture & Recreation and Reserve Fund; \$9.1 million to support Employee Benefits, Insurance and Debt; and \$28.1 million to support the Wrentham Elementary School District, King Phillip Regional School District, Tri-County Regional Vocational Technical High School and Norfolk County Agricultural School.

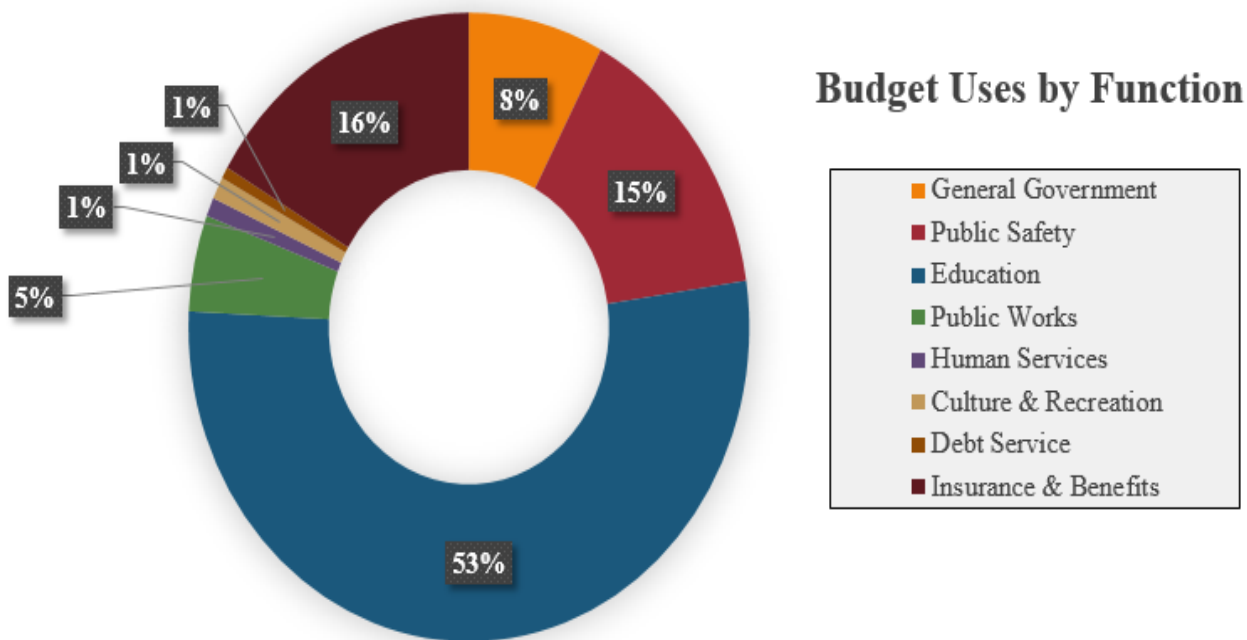




Expenditure Narrative

As we are nearing the final stage in the budget development process, it is reasonable for the most part to expect that the town will be able to maintain its current service levels in Fiscal Year 2025. However, the Town Manager's recommended budget does not include over \$960K department head funding requests that were cut. The FY2025 budget reflects a Free Cash utilization of \$1,300,000 in an effort to present a balanced budget. Based upon conservative revenue estimates, the Town will have approximately \$53.5 million of available General Fund resources to fund the Fiscal Year 2025 operating budget.

Administration continues to explore ways to become more efficient and effective. Employee benefits and insurance premiums make up about 16% of the overall general fund operating budget. Initiatives have been focused on exploring savings opportunities with ever increasing health insurance costs. In FY23, the Town successfully transitioned from West Suburban Health Group (WSHG) to the MIIA Health Benefits Trust. This decision continues to yield positive results as the FY25 MIIA renewal rate for health insurance came in at 4.95% vs WSHG's plan range of 8.5 to 12.3%. In FY24, the Town pursued participation in MIIA's Post-65 program transferring retirees who previously did not qualify for Medicare coverage to Medicare Extension health plans. I am pleased to announce that this decision resulted in a further reduction of the Town's health insurance renewal rate by 2% to 2.95%.





General Fund Budget

The General Fund is the basic operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund (i.e. Water Enterprise Funds). The general fund operating budget in FY2025 totals \$53,509,913. The proposed budget reflects an overall budget increase of 3.32%.

General Government:

General Government represents the Town's administrative, executive, and legislative activities. Objectives are to establish and enforce policy, collect all Town monies, account for all Town transactions, and process all Town information.

- ✓ The Town Manager proposes an increase to the General Government budgets in the amount of \$196,064 or 4.85% over the prior year. This is made up primarily of an increase in contractual services, facilities management, and capital outlay.
- ✓ The Information Technology budget has some adjustments to accommodate the various categories of hardware maintenance and software, as well as continued outside technical support from MX Consulting Services. In addition, the IT budget continues to support a capital outlay for recurring costs associated with annual server and hardware replacements.
- ✓ Beginning in FY25, election related expenses will be separated from the Town Clerk's budget. Moving forward, swings in funding for elections due to the number of electoral contests will have less of an impact on the Town Clerk's budget. The true cost of running elections in Wrentham will also be more recognizable.
- ✓ The Aquatics budget continues to fund recommended treatments to Lake Pearl with a focus on overall weed reduction and prevention of algae blooms. Also, a new role has been added to the budget to oversee and provide greater attention to the needs of Wrentham's lakes.

Public Safety:

Public Safety represents the activities of Police, Fire/Ambulance, Emergency Management, Communications, Inspection Services and Animal Control. Objectives are to dedicate efforts to provide for the safety and welfare of the public through preservation of life, property and the environment; as well as provide community-oriented law enforcement to protect life, property and maintain order.

- ✓ The Town Manager proposes an increase of \$435,746 or 5.64% to the Public Safety budgets over the prior year. A major driver is an increase in the firefighter overtime account to ensure proper staffing of shifts. Due to retirements and departures, Wrentham has hired new fire personnel who will need time to gain experience.



Increased overtime utilization will maintain shift size at appropriate levels during this transitional period.

- ✓ The Fire Department budget includes a transfer from the Ambulance Receipts Reserved for Appropriation Account in the amount of \$1,040,000 to offset the costs of the ambulance service as well as the contractual ambulance billing services that is currently budgeted within the Fire Department appropriation.
- ✓ The Police Department budgeted requests accounted for primarily contractual increases and includes one (1) additional officer to enhance overall patrol coverage. This is significant as over the past 25 years, only 3 officers have been added previously to the department despite the rate of growth in the town (one of the three additional officers was funded in FY2024).
- ✓ The Animal Control budget reflects the hiring of a full-time Regional Animal Control Officer. Wrentham has entered into an agreement with Plainville for shared animal control and inspection services. This joint endeavor will lead to greater availability and increased response times for animal complaints, incidents, and inspections.
- ✓ The Communications Department budget for FY2025 reflects a 12-month budget for the Metacomet Emergency Communications Center (MECC). The Town has for the past several years received a reduced assessment due to a state 911 Development Grant that resulted in significant budgetary savings for Wrentham. The grant expires in FY2024, and the Communications budget has been increased to fully fund the MECC assessment.

Education:

Education relates to costs incurred to provide instructional activities to school-age children within the Wrentham Elementary Schools, King Phillip Regional Middle and High School, as well as the Town's regional vocational and agricultural annual assessments. Objectives are a commitment to high academic standards that encourage students, teachers, and community members to achieve their personal best through life-long learning. The community continues to view Education as a vital part of municipal services.

- ✓ The Town Manager proposes an education budget of \$28.1 million. The proposed amount reflects increases of \$680,978 or 2.48% over the prior year. The Education cost center includes: \$14.5 million for Wrentham school operations or 4.25% (\$591,743) more than the prior year which is their largest budgetary increase in over a decade; The King Phillip Regional assessment of \$12.1 million or 0.45% (\$55,375) less than the prior year. The King Philip operating budget still increased 4.33%, however due to the assessment formula, Wrentham had a significantly lesser assessment compared to the increases for Norfolk (3.42%) and Plainville (10.82%); The Tri-County Vocational assessment of \$1,411,691 or 10.78% (\$137,358) more than the prior year and the Norfolk Agricultural assessment of



\$72,112 or 11.18% (\$7,252) more than the prior year. The Tri-County Vocational assessment includes the payment of short-term interest (\$58,947) on debt for the new high school construction project.

Public Works:

Public Works represents the activities of the DPW including; highway, engineering, forestry, cemetery, solid waste/recycling, centralized fuel, street lighting and snow and ice removal. Objectives are to provide the Town with world-class infrastructure maintenance and engineering services that are efficient, effective, responsive, and responsible. The Water activities are contained within the respective Enterprise Fund.

- ✓ The Town Manager proposes an increase of \$74,693 or 2.91% (solid waste = 3.94%) to the Public Works budgets over the prior year. This is made up primarily of an increase in solid waste contractual services.
- ✓ Solid Waste and Recycling Curbside Services reflects an estimated contractual increase as the current three-year contract ends on June 30, 2024. We have enjoyed an extremely favorable contract for the past three years paying far below the market rate for disposal and recycling processing services.
- ✓ Over the last several years DPW has sought and received grant funding through both the MVP program and MassDEP to fund our Storm Water Program. They have also been very creative and prudent with a one-time local appropriation over the years. This budget covers engineering and consulting services required for us to remain compliant with our EPA MS4 Storm Water Permit. Continued zero funding or a reduced investment will likely result in EPA Permit Non-Compliance.

In January 2023, the Board of Selectmen appointed a Public Works Building Committee (PWBC). The PWBC has been charged with the task of implementing and overseeing the planning and construction of a new/renovated facility to replace and/or enhance the current facilities located at 360 Taunton Street. \$1.6 million was appropriated at the November 2023 Town Meeting to fund the design of the Public Works/Land Use Building Facility. The Public Works Building Committee continues to meet in preparation of presenting the Town with a full shovel ready project.

The Town receives approximately \$410,000 annually from the State for roadwork through the Chapter 90 program. Future planning discussions should account for supplementing this amount which continues to remain flat through a local allocation to address a backlog of road and sidewalk work as indicated on our comprehensive Pavement Management Plan.



Human Services:

Human Services represents the activities of Public Health, Council on Aging, and Veterans' Affairs Offices. The Board of Health is responsible for developing and enforcing public health regulations and policies.

The Public Health Department issues licenses for food establishments, recreational camps, and swimming pools, issues permits and inspects all septic system replacements and installations and investigates public health nuisances. Responds to reports of communicable diseases, enforces isolation and quarantine regulations, performs health clinics and screenings, provides home visits, and administers flu shots.

The Wrentham Senior Center strives to provide for the social, recreational, educational, and health needs of the older adults in Town by offering a place to visit, groups to join, food to eat, classes to take, supportive consultations, and support groups, along with recreational and fitness opportunities.

The Veteran's Affairs office is mandated according to Massachusetts General Law, Chapter 115 and is administered under State guidelines to provide information, advice and assistance regarding benefits to veterans and their families. Every Town in the Commonwealth is required to have a benefits program for its resident veterans and their dependents. Administration recently engaged a shared Veterans Services Officer as we are surpassing the 12,000-population mark which mandates a full-time VSO. The Town is reimbursed 75% of benefits paid under the mandated Chapter 115 program.

- ✓ The Town Manager proposes an increase of \$16,038 or 3.19% for the Human Services budgets over the prior year. In FY24, a sizeable increase in the Massachusetts Department of Elder Affairs' COA Formula grant allowed for a staff member's salary to be fully grant funded. The grant is currently calculated at \$14 per older adult and the town saw an increased count in elders based on the 2020 federal census.
- ✓ We were awarded a Public Health Excellence Grant for Shared Services through the Massachusetts Department of Public Health in May 2021, with the funding utilized to form the *Metacomet Public Health Alliance*; a collaboration among the Towns of Franklin, Norfolk, and Wrentham to provide professional public health services and programs for the member communities. The Town of Wrentham serves as the lead community for the grant and newly formed Alliance. The augmentation of staffing through the grant has allowed the Town's Public Health budget to remain relatively flat while offering expanded public health nursing services.



Culture and Recreation:

Culture and recreation relate primarily to the activities of the Town Library and Recreation Department. Objectives are to instill a love of reading and learning in children and adults by providing access to a world of ideas and information and in doing so, promote literacy, intellectual freedom, and encourage life-long learning. It is Recreation's overall intent to encourage the participation of individuals and families to develop the highest possible level of physical and mental well-being. The Recreation Department manages a wide range of programs including responsibilities for the Rice Complex, McMorrow Field, Sweatt Beach maintenance and life guarding, planning new park facilities, and providing a wide variety of recreation programs.

- ✓ The Town Manager proposes for Culture and Recreation an increase of \$41,913 or 7.15%. The Library budget as proposed includes a greater investment in staffing with additional funding for part-time coverage in an effort towards increasing library operating hours. Additionally, \$2,500 formerly budgeted under Culture and Recreation for Memorial Day expenses has been relocated to the Veterans Affairs budget beginning in FY25.

Insurance & Employee Benefits:

Insurance includes fixed costs associated with the Town's workers' compensation, property, and liability premiums. Employee benefits include fixed costs related to payroll that consist of pensions, health insurance, Medicare, unemployment, and life insurance.

- ✓ The Town Manager proposes an increase of \$325,020 or 3.80% to the Insurance & Benefits Budget. This consists of a mandated increase to the Town's annual retirement assessment of 2.38%, a 5.71% increase in property/liability insurance, and a 4.25% increase to health insurance.

Debt Service:

Debt service represents the principal payback and interest costs associated with the Town's bond issuances.

- ✓ The Town Manager proposes a decrease of (\$49,509) or -16.00% which is in line with the fixed amortization schedules provided by the Town's debt advisors.



Other Budget Uses:

Reserve Fund is an amount annually appropriated for unanticipated/unforeseen expenditures.

- ✓ This amount is proposed at \$200,000.

Due to a reduction in debt, the Town Manager in FY2020 was able to establish a Town Manager's discretionary Capital Outlay budget funded by the tax levy. We are very proud of this initiative and excited to continue to fund capital moving forward and not rely solely on one-time revenues such as free cash or borrowing for projects. This plan establishes the practice of funding capital projects within the operating budget through capturing retiring debt earmarked for the Capital Outlay budget and not repurposed for another use. Establishing this practice when the budget allows is a sound financial practice.

- ✓ The Town Manager proposes an increase of \$50,000 or 11.11% which captures the full amount of debt retired in FY2024.



TABLE B-2

	FY2023 Expended	FY2024 Budget	FY2025 Budget	Change \$	Change %
122 Total Salaries - Executive/Administration	\$ 411,546	\$ 491,359	\$ 512,360	\$ 21,001	4.27%
122 Total Other Expenses - Executive/Administration	\$ 40,830	\$ 50,050	\$ 54,800	\$ 4,750	9.49%
122 Total Expenses - Executive/Administration	\$ 452,376	\$ 541,409	\$ 567,160	\$ 25,751	4.76%
123 Total Salaries - Selectmen	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
123 Total Other Expenses - Selectmen	\$ 6,026	\$ 6,500	\$ 7,000	\$ 500	7.69%
123 Total Expenses - Selectmen	\$ 7,826	\$ 8,300	\$ 8,800	\$ 500	6.02%
132 Total Reserve Fund (Appropriated)	\$ -	\$ 200,000	\$ 200,000	\$ -	0.00%
920 Total Salaries - Capital Outlay	\$ -	\$ 15,000	\$ 15,000	\$ -	0.00%
920 Total Expenses - Capital Outlay	\$ 308,322	\$ 435,000	\$ 485,000	\$ 50,000	11.49%
920 Total Expenses	\$ 308,322	\$ 450,000	\$ 500,000	\$ 50,000	11.11%
140 Total Salaries - Finance Department	\$ 508,385	\$ 532,275	\$ 543,678	\$ 11,403	2.14%
140 Total Other Expenses - Finance Department	\$ 114,561	\$ 119,435	\$ 122,225	\$ 2,790	2.34%
140 Total Expenses - Finance Department	\$ 622,946	\$ 651,710	\$ 665,903	\$ 14,193	2.18%
141 Total Salaries - Assessor	\$ 177,294	\$ 186,042	\$ 198,557	\$ 12,515	6.73%
141 Total Other Expenses - Assessor	\$ 46,662	\$ 58,269	\$ 57,074	\$ (1,195)	-2.05%
141 Total Expenses - Assessor	\$ 223,956	\$ 244,311	\$ 255,631	\$ 11,320	4.63%
151 Total Salaries - Legal					
151 Total Other Expenses - Legal	\$ 87,175	\$ 122,000	\$ 122,000	\$ -	0.00%
151 Total Expenses - Legal	\$ 87,175	\$ 122,000	\$ 122,000	\$ -	0.00%
155 Total Salaries - Technology	\$ 82,098	\$ 87,440	\$ 91,909	\$ 4,469	5.11%
155 Total Other Expenses - Technology	\$ 230,040	\$ 289,600	\$ 312,100	\$ 22,500	7.77%
155 Total Expenses - Technology	\$ 312,138	\$ 377,040	\$ 404,009	\$ 26,969	7.15%
161 Total Salaries - Town Clerk	\$ 164,665	\$ 161,897	\$ 151,424	\$ (10,473)	-6.47%
161 Total Other Expenses - Town Clerk	\$ 32,767	\$ 31,740	\$ 14,840	\$ (16,900)	-53.25%
161 Total Expenses - Town Clerk	\$ 197,432	\$ 193,637	\$ 166,264	\$ (27,373)	-14.14%
162 Total Salaries - Elections	\$ -	\$ -	\$ 25,700	\$ 25,700	New
162 Total Other Expenses - Elections	\$ -	\$ -	\$ 24,300	\$ 24,300	New
162 Total Expenses - Elections	\$ -	\$ -	\$ 50,000	\$ 50,000	
175 Total Salaries - Land Use	\$ 202,775	\$ 211,177	\$ 218,395	\$ 7,218	3.42%
175 Total Other Expenses - Land Use	\$ 5,675	\$ 11,200	\$ 11,200	\$ -	0.00%
175 Total Expenses - Land Use	\$ 208,450	\$ 222,377	\$ 229,595	\$ 7,218	3.25%
196 Total Salaries - Facilities & Central Services	\$ 171,661	\$ 191,383	\$ 191,769	\$ 386	0.20%
196 Total Other Expenses - Facilities & Central Srv	\$ 693,741	\$ 796,842	\$ 826,042	\$ 29,200	3.66%
196 Total Expenses - Facilities & Central Services	\$ 865,402	\$ 988,225	\$ 1,017,811	\$ 29,586	2.99%
197 Total Salaries - Aquatic Property Maintenance	\$ -	\$ -	\$ 6,000	\$ 6,000	New
197 Total Other Expenses - Aquatic Property Maint	\$ 29,150	\$ 40,100	\$ 42,000	\$ 1,900	4.74%
197 Total Expenses - Aquatic Property Maint	\$ 29,150	\$ 40,100	\$ 48,000	\$ 7,900	19.70%
Total Salaries - General Government	\$ 1,720,224	\$ 1,878,373	\$ 1,956,592	\$ 78,219	4.16%
Total Other - General Government	\$ 1,594,949	\$ 2,160,736	\$ 2,278,581	\$ 117,845	5.45%
Total Expenses - General Government	\$ 3,315,173	\$ 4,039,109	\$ 4,235,173	\$ 196,064	4.85%



TABLE B-2

	FY2023 Expended	FY2024 Budget	FY2025 Budget	Change \$	Change %
210 Total Salaries - Police Department	\$ 2,661,304	\$ 2,893,244	\$ 2,992,160	\$ 98,916	3.42%
210 Total Other Expenses - Police Department	\$ 231,776	\$ 347,600	\$ 353,600	\$ 6,000	1.73%
210 Total Expenses - Police Department	\$ 2,893,080	\$ 3,240,844	\$ 3,345,760	\$ 104,916	3.24%
220 Total Salaries - Fire Department	\$ 3,089,255	\$ 3,364,344	\$ 3,522,004	\$ 157,660	4.69%
220 Total Other Expenses - Fire Department	\$ 327,174	\$ 333,300	\$ 342,700	\$ 9,400	2.82%
220 Total Expenses - Fire Department	\$ 3,416,429	\$ 3,697,644	\$ 3,864,704	\$ 167,060	4.52%
241 Total Salaries - Inspection Services	\$ 282,452	\$ 290,133	\$ 301,001	\$ 10,868	3.75%
241 Total Other Expenses - Inspection Services	\$ 16,502	\$ 29,750	\$ 30,700	\$ 950	3.19%
241 Total Expenses - Inspection Services	\$ 298,954	\$ 319,883	\$ 331,701	\$ 11,818	3.69%
291 Total Salaries - Emergency Management					
291 Total Other Expenses - Emergency Mgmt	\$ 5,657	\$ 7,500	\$ 7,500	\$ -	0.00%
291 Total Expenses - Emergency Management	\$ 5,657	\$ 7,500	\$ 7,500	\$ -	0.00%
292 Total Salaries - Animal Control	\$ -	\$ -	\$ 48,500	\$ 48,500	New
292 Total Other Expenses - Animal Control	\$ 31,788	\$ 45,000	\$ 8,800	\$ (36,200)	-80.44%
292 Total Expenses - Animal Control	\$ 31,788	\$ 45,000	\$ 57,300	\$ 12,300	27.33%
299 Total Salaries - Communications	\$ -	\$ -	\$ -	\$ -	0.00%
299 Total Other Expenses - Communications	\$ 181,093	\$ 411,290	\$ 550,942	\$ 139,652	33.95%
299 Total Expenses - Communications	\$ 181,093	\$ 411,290	\$ 550,942	\$ 139,652	33.95%
Total Salaries - Public Safety	\$ 6,033,011	\$ 6,547,721	\$ 6,863,665	\$ 315,944	4.83%
Total Other - Public Safety	\$ 793,990	\$ 1,174,440	\$ 1,294,242	\$ 119,802	10.20%
Total Expenses - Public Safety	\$ 6,827,001	\$ 7,722,161	\$ 8,157,907	\$ 435,746	5.64%
300 Total Salaries - Wrentham Public Schools	\$ 11,229,610	\$ 11,564,091	\$ 12,097,147	\$ 533,056	4.61%
300 Total Other Expenses - Wrentham Public	\$ 2,183,518	\$ 2,359,259	\$ 2,417,946	\$ 58,687	2.49%
300 Total Expenses - Wrentham Public Schools	\$ 13,413,128	\$ 13,923,350	\$ 14,515,093	\$ 591,743	4.25%
306 Total Other Expenses - Norfolk Agricultural HS	\$ 31,287	\$ 64,860	\$ 72,112	\$ 7,252	11.18%
306 Total Expenses - Norfolk Agricultural HS	\$ 31,287	\$ 64,860	\$ 72,112	\$ 7,252	11.18%
307 Total Operating Expenses - King Philip Reg'l	\$ 11,467,286	\$ 11,642,915	\$ 11,633,123	\$ (9,792)	-0.08%
307 Total Capital Expenses - King Philip Regional	\$ -	\$ -	\$ -	\$ -	0.00%
307 Total Debt Service Expense - King Philip Reg'l	\$ 646,930	\$ 602,930	\$ 557,347	\$ (45,583)	-7.56%
307 Total Assessment - King Philip Regional	\$ 12,114,216	\$ 12,245,845	\$ 12,190,470	\$ (55,375)	-0.45%
308 Total Operating Expenses - Tri-County Regional	\$ 1,235,084	\$ 1,274,333	\$ 1,352,744	\$ 78,411	6.15%
308 Total Debt Service Expense - Tri-County Reg'l	\$ -	\$ -	\$ 58,947	\$ 58,947	New
308 Total Assessment - Tri-County Regional	\$ 1,235,084	\$ 1,274,333	\$ 1,411,691	\$ 137,358	10.78%
Total Salaries - Education	\$ 11,229,610	\$ 11,564,091	\$ 12,097,147	\$ 533,056	4.61%
Total Other - Education	\$ 15,564,105	\$ 15,944,297	\$ 16,092,219	\$ 147,922	0.93%
Total Expenses - Education	\$ 26,793,715	\$ 27,508,388	\$ 28,189,366	\$ 680,978	2.48%



TABLE B-2

	FY2023 Expended	FY2024 Budget	FY2025 Budget	Change \$	Change %
410 Total Salaries - Public Works	\$ 690,677	\$ 785,335	\$ 813,288	\$ 27,953	3.56%
410 Total Other Expenses - Public Works	\$ 216,356	\$ 335,150	\$ 335,250	\$ 100	0.03%
410 Total Expenses - Public Works	\$ 907,033	\$ 1,120,485	\$ 1,148,538	\$ 28,053	2.50%
410 Total Salaries - Solid & Hazardous Waste					
410 Total Other Expenses - Solid & Hazard Waste	\$ 999,601	\$ 1,056,000	\$ 1,097,640	\$ 41,640	3.94%
410 Total Expenses - Solid & Hazardous Waste	\$ 999,601	\$ 1,056,000	\$ 1,097,640	\$ 41,640	3.94%
410 Total Salaries - Street Lighting					
410 Total Other Expenses - Street Lighting	\$ 86,519	\$ 90,000	\$ 90,000	\$ -	0.00%
410 Total Expenses - Street Lighting	\$ 86,519	\$ 90,000	\$ 90,000	\$ -	0.00%
423 Total Salaries - Snow & Ice	\$ 71,222	\$ 55,000	\$ 55,000	\$ -	0.00%
423 Total Other Expenses - Snow & Ice	\$ 330,648	\$ 95,000	\$ 95,000	\$ -	0.00%
423 Total Expenses - Snow & Ice	\$ 401,870	\$ 150,000	\$ 150,000	\$ -	0.00%
424 Total Salaries - Fuel					
424 Total Other Expenses - Fuel	\$ 137,323	\$ 150,000	\$ 155,000	\$ 5,000	3.33%
424 Total Expenses - Fuel	\$ 137,323	\$ 150,000	\$ 155,000	\$ 5,000	3.33%
Total Salaries - Public Works	\$ 761,899	\$ 840,335	\$ 868,288	\$ 27,953	3.33%
Total Other - Public Works	\$ 1,770,447	\$ 1,726,150	\$ 1,772,890	\$ 46,740	2.71%
Total Expenses - Public Works	\$ 2,532,346	\$ 2,566,485	\$ 2,641,178	\$ 74,693	2.91%
522 Total Salaries - Department of Public Health	\$ 217,374	\$ 231,724	\$ 237,850	\$ 6,126	2.64%
522 Total Other Expenses - Dept of Public Health	\$ 17,898	\$ 61,264	\$ 61,350	\$ 86	0.14%
522 Total Expenses - Department of Public Health	\$ 235,272	\$ 292,988	\$ 299,200	\$ 6,212	2.12%
541 Total Salaries - Council on Aging	\$ 150,459	\$ 145,289	\$ 150,636	\$ 5,347	3.68%
541 Total Other Expenses - Council on Aging	\$ 5,920	\$ 5,300	\$ 5,775	\$ 475	8.96%
541 Total Expenses - Council on Aging	\$ 156,379	\$ 150,589	\$ 156,411	\$ 5,822	3.87%
543 Total Salaries - Veteran Affairs	\$ -	\$ -	\$ -	\$ -	0.00%
543 Total Other Expenses - Veteran Affairs	\$ 30,174	\$ 58,900	\$ 62,904	\$ 4,004	6.80%
543 Total Expenses - Veteran Affairs	\$ 30,174	\$ 58,900	\$ 62,904	\$ 4,004	6.80%
Total Salaries - Human Services	\$ 367,833	\$ 377,013	\$ 388,486	\$ 11,473	3.04%
Total Other - Human Services	\$ 53,992	\$ 125,464	\$ 130,029	\$ 4,565	3.64%
Total Expenses - Human Services	\$ 421,825	\$ 502,477	\$ 518,515	\$ 16,038	3.19%



TABLE B-2

	FY2023 Expended	FY2024 Budget	FY2025 Budget	Change \$	Change %
610 Total Salaries - Library	\$ 261,538	\$ 299,007	\$ 323,212	\$ 24,205	8.10%
610 Total Other Expenses - Library	\$ 99,384	\$ 91,150	\$ 100,650	\$ 9,500	10.42%
610 Total Expenses - Library	\$ 360,922	\$ 390,157	\$ 423,862	\$ 33,705	8.64%
630 Total Salaries - Recreation	\$ 170,159	\$ 180,113	\$ 189,321	\$ 9,208	5.11%
630 Total Other Expenses - Recreation	\$ 11,500	\$ 13,500	\$ 13,500	\$ -	0.00%
630 Total Expenses - Recreation	\$ 181,659	\$ 193,613	\$ 202,821	\$ 9,208	4.76%
691 Total Salaries - Historical Commission					
691 Total Other Expenses - Historical Commission	\$ -	\$ 250	\$ 1,750	\$ 1,500	600.00%
691 Total Expenses - Historical Commission	\$ -	\$ 250	\$ 1,750	\$ 1,500	600.00%
692 Total Salaries - Memorial Day					
692 Total Other Expenses - Memorial Day	\$ 400	\$ 2,500	\$ -	\$ (2,500)	-100.00%
692 Total Expenses - Memorial Day	\$ 400	\$ 2,500	\$ -	\$ (2,500)	-100.00%
Total Salaries - Culture and Recreation	\$ 431,697	\$ 479,120	\$ 512,533	\$ 33,413	6.97%
Total Other - Culture and Recreation	\$ 111,284	\$ 107,400	\$ 115,900	\$ 8,500	7.91%
Total Expenses - Culture and Recreation	\$ 542,981	\$ 586,520	\$ 628,433	\$ 41,913	7.15%
710 Total Other Expenses - Debt Principal	\$ 405,203	\$ 265,000	\$ 225,000	\$ (40,000)	-15.09%
750 Total Other Expenses - Debt Interest/Fees	\$ 50,444	\$ 44,445	\$ 34,936	\$ (9,509)	-21.39%
Total Expenses - General Fund Debt Service	\$ 455,647	\$ 309,445	\$ 259,936	\$ (49,509)	-16.00%
INSURANCE & OTHER					
910 Total Expenses Insurance & Employee Benefits	\$ 7,808,432	\$ 8,554,385	\$ 8,879,405	\$ 325,020	3.80%
Total Expenses - Insurances & Other	\$ 7,808,432	\$ 8,554,385	\$ 8,879,405	\$ 325,020	3.80%
Total Salaries - General Fund	\$ 20,544,274	\$ 21,686,653	\$ 22,686,711	\$ 1,000,058	4.61%
Total Other Expenses - General Fund	\$ 28,152,846	\$ 30,102,317	\$ 30,823,202	\$ 720,885	2.39%
Total Expenses - General Fund	\$ 48,697,120	\$ 51,788,970	\$ 53,509,913	\$ 1,720,943	3.32%



TABLE B-2

	FY2023 Expended	FY2024 Budget	FY2025 Budget	Change \$	Change %
SALARIES					
General Government	\$ 1,720,224	\$ 1,878,373	\$ 1,956,592	\$ 78,219	4.16%
Public Safety	\$ 6,033,011	\$ 6,547,721	\$ 6,863,665	\$ 315,944	4.83%
Public Works	\$ 761,899	\$ 840,335	\$ 868,288	\$ 27,953	3.33%
Human Services	\$ 367,833	\$ 377,013	\$ 388,486	\$ 11,473	3.04%
Culture & Recreation	\$ 431,697	\$ 479,120	\$ 512,533	\$ 33,413	6.97%
Education - Wrentham	\$ 11,229,610	\$ 11,564,091	\$ 12,097,147	\$ 533,056	4.61%
Education - Norfolk Agricultural & Tri County					
Education - King Philip Regional					
Debt Service					
Insurances & Employee Benefits					
TOTAL SALARIES	\$ 20,544,274	\$ 21,686,653	\$ 22,686,711	\$ 1,000,058	4.61%
OTHER EXPENSES					
General Government	\$ 1,594,949	\$ 2,160,736	\$ 2,278,581	\$ 117,845	5.45%
Public Safety	\$ 793,990	\$ 1,174,440	\$ 1,294,242	\$ 119,802	10.20%
Public Works	\$ 1,770,447	\$ 1,726,150	\$ 1,772,890	\$ 46,740	2.71%
Human Services	\$ 53,992	\$ 125,464	\$ 130,029	\$ 4,565	3.64%
Culture & Recreation	\$ 111,284	\$ 107,400	\$ 115,900	\$ 8,500	7.91%
Education - Wrentham	\$ 2,183,518	\$ 2,359,259	\$ 2,417,946	\$ 58,687	2.49%
Education - Norfolk Agricultural & Tri County	\$ 1,266,371	\$ 1,339,193	\$ 1,483,803	\$ 144,610	10.80%
Education - King Philip Regional	\$ 12,114,216	\$ 12,245,845	\$ 12,190,470	\$ (55,375)	-0.45%
Debt Service	\$ 455,647	\$ 309,445	\$ 259,936	\$ (49,509)	-16.00%
Insurances & Employee Benefits	\$ 7,808,432	\$ 8,554,385	\$ 8,879,405	\$ 325,020	3.80%
TOTAL OTHER EXPENSES	\$ 28,152,846	\$ 30,102,317	\$ 30,823,202	\$ 720,885	2.39%
TOTAL EXPENSES					
General Government	\$ 3,315,173	\$ 4,039,109	\$ 4,235,173	\$ 196,064	4.85%
Public Safety	\$ 6,827,001	\$ 7,722,161	\$ 8,157,907	\$ 435,746	5.64%
Public Works	\$ 2,532,346	\$ 2,566,485	\$ 2,641,178	\$ 74,693	2.91%
Human Services	\$ 421,825	\$ 502,477	\$ 518,515	\$ 16,038	3.19%
Culture & Recreation	\$ 542,981	\$ 586,520	\$ 628,433	\$ 41,913	7.15%
Education - Wrentham	\$ 13,413,128	\$ 13,923,350	\$ 14,515,093	\$ 591,743	4.25%
Education - Norfolk Agricultural & Tri County	\$ 1,266,371	\$ 1,339,193	\$ 1,483,803	\$ 144,610	10.80%
Education - King Philip Regional	\$ 12,114,216	\$ 12,245,845	\$ 12,190,470	\$ (55,375)	-0.45%
Debt Service	\$ 455,647	\$ 309,445	\$ 259,936	\$ (49,509)	-16.00%
Insurances & Employee Benefits	\$ 7,808,432	\$ 8,554,385	\$ 8,879,405	\$ 325,020	3.80%
TOTAL EXPENSES WRENTHAM	\$ 48,697,120	\$ 51,788,970	\$ 53,509,913	\$ 1,720,943	3.32%
Total Municipal Personnel	\$ 9,314,664	\$ 10,122,562	\$ 10,589,564	\$ 467,002	4.61%
Total Municipal Expenses	\$ 4,324,662	\$ 5,294,190	\$ 5,591,642	\$ 297,452	5.62%
Total Local School Personnel	\$ 11,229,610	\$ 11,564,091	\$ 12,097,147	\$ 533,056	4.61%
Total Local School Expenses	\$ 2,183,518	\$ 2,359,259	\$ 2,417,946	\$ 58,687	2.49%
Total Regional School Assessments	\$ 13,380,587	\$ 13,585,038	\$ 13,674,273	\$ 89,235	0.66%
Total Debt Service, Insurance & Benefits	\$ 8,264,079	\$ 8,863,830	\$ 9,139,341	\$ 275,511	3.11%
Total General Fund Expenditures	\$ 48,697,120	\$ 51,788,970	\$ 53,509,913	\$ 1,720,943	3.32%

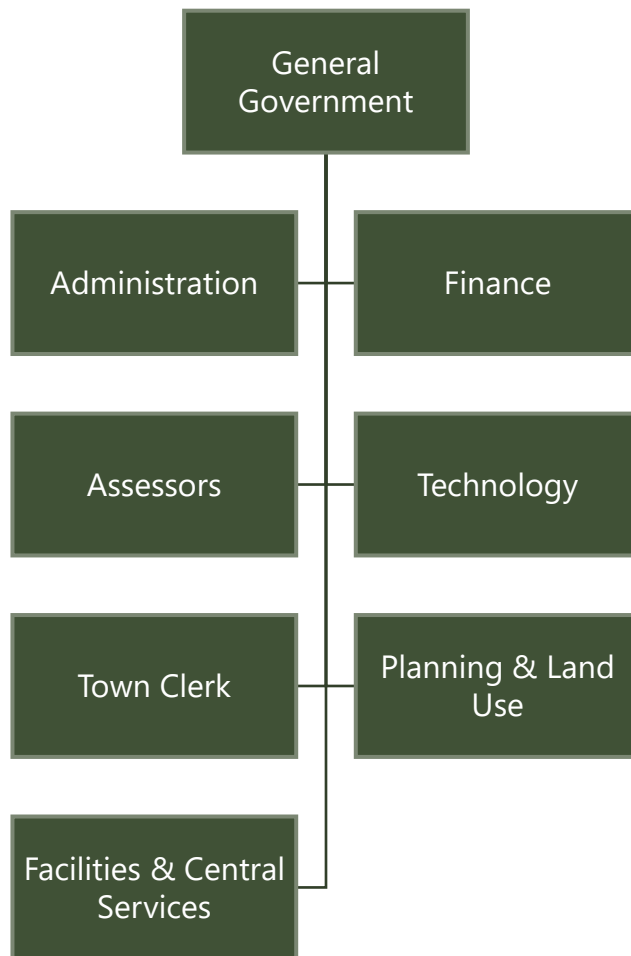


Section III: Departmental Budgets





General Government Division





Executive/Administration Department

Contact	Phone & Email	Location
Kevin A. Sweet Town Manager	508-384-5400 ksweet@wrentham.gov	Town Hall 2 nd Floor 79 South Street
Gregory S. Enos Assistant Town Manager/ Director of HR	508-384-5448 Genos@wrentham.gov	

Mission Statement

The mission of the Executive/Administration Department is to provide support, operational and strategic direction to the Select Board, Town and School Operating Departments, and the General Public in the areas of public policy and municipal management. The Office of the Town Manager is particularly focused on fiscal management, risk management, legal, technology, economic development, and improving the overall quality of life in the community. The Office takes great pride in offering high quality customer service to anyone who requests our assistance. The Office of Human Resources is particularly focused on human resources and employee benefits including recruitment, new hire screening/onboarding, collective bargaining, and personnel matters.

Brief Description of the Department

The Town Manager provides executive leadership for the Town of Wrentham. Wrentham's Town Manager is a strong manager, serving as the Chief Executive and Administrative Officer for the town. The duties of the Town Manager are set forth in the Town Charter and cover the full range of administrative and fiscal responsibilities associated with the daily operation of the municipal corporation. The Town Manager is appointed by the Select Board and is responsible for managing all town departments.

The Town Manager is the appointing and contracting authority for all departments except the schools and oversees all budgetary, financial, and personnel administration activities of the town. This includes preparing the annual budget, appointing all staff, setting compensation, formulating and implementing personnel policies, and negotiating all contracts with the town's union employees.



Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Town Manager	1.0	1.0	1.0	1.0
Assistant Town Manager/ HR Director	0.0	1.0	1.0	1.0
HR Director	0.54	0.0	0.0	0.0
Administrative Services Manager/Benefits Specialist	1.0	1.0	1.0	1.0
Executive Assistant	1.0	0.0	0.0	0.0
Exec. Assistant/ Licensing Specialist	0.0	1.0	1.0	1.0
Special Projects Coordinator	0.0	0.57	0.57	0.57
Total FTE	3.54	4.57	4.57	4.57

FY2023 Accomplishments

- The Town Manager awarded bids for two projects which together total just over \$3 million: the Advanced Water Meter Infrastructure and Replacement Program and the Center School Parking Lot Paving and Improvements. Both projects were long overdue and will provide benefits to residents and businesses.
- Ongoing management of millions of dollars in various grants and the American Rescue Plan Act (ARPA) funds of direct Municipal plus County allocations.
- The Town Manager and Assistant Town Manager/Director of HR oversaw the update to the Town of Wrentham Personnel Policies and Procedures which are now consistent with Federal, State, and Town of Wrentham Charter and By-Laws. In addition, streamlined hiring and onboarding process for new employees.
- Major improvements to the Center School Lot through ARPA funds for this downtown revitalization from the former Center School that was demolished in the 70's and undeveloped.
- Managed and resolved several sensitive, complex employee issues involving diverse topics. Successfully negotiated Memorandum of Agreements for ratification with the Police, Fire and Department of Public Works Unions.
- Established the Assistant Town Manager/Human Resources Director position; Appointed Gregory Enos in February of 2023.
- Submitted Home Rule Petitions for the Legislature – changing Selectmen to Select Board; Exempting the Deputy Fire Chief from Civil Service; Additional On-Premises All Alcohol Licenses; Community Aggregation; Chief of Police Retirement Age; Exempting the Fire Department from Civil Service.



FY2024 Goal Updates

GOAL #1

Begin Process of 360 Taunton Street Facilities Improvement	
Objective	Oversee the planning and beginning stages of a newly renovated facilities at 360 Taunton Street
Measurement	Public Works Building Committee appointed by the Board of Selectmen BID project
Timing	FY2024
Status Update	January 2024 – PWBC drafted Request for Qualifications for Owners Project Manager (OPM) and Architecture/Design for Public Works Facility

GOAL #2

Promote and Enhance the Town Communication through Community Engagement	
Objective	Increase communications with residents and community members Create/Enhance communication on Town social media pages
Measurement	Implementation of Town News Portal (wrenthamnews.com) Town has created an Instagram account and linked social media feeds to Town website and News Portal; Facebook Post Engagement over the last 28 days: Post Reach: 10,156 profiles, #939 posts engaged, and gained 26 new followers Town website: Last thirty days views are up 3.7% Instagram: 460 followers
Timing	FY2024
Status Update	Complete



FY2025 Goals

GOAL #1

Promote Modern and Professional Town Operations	
Objective	Provide organizational structures that provide efficient and high-quality services to the public Utilize the latest technological capabilities to help support department capabilities to provide efficient and professional services to residents and businesses.
Measurement	Identify organizational improvements annually and provide new or upgraded technology each year to help achieve the objective. Implementation of a new permitting software for multiple departments, revamp of the town website and upgrading Town's timekeeping software.
Timing	Changes are discussed, planned, and implemented each fiscal year.

GOAL #2

Continue Enhance Downtown through Infrastructure Projects	
Objective	Oversee the completion of the planning and renovation of Sweatt Park in Downtown Finalization wrap up of Center School Lot project with fencing, signage, landscaping and electronic vehicle charging stations
Measurement	Work with architects to finalize plans and bid project out for Sweatt Park. Oversee procurement for center lot punch list items. Break ground on Sweatt Park Ribbon Cutting
Timing	Anticipated construction in 1 st quarter of FY25



GOAL #3

Water Infrastructure Improvements and Enhancement	
Objective	Continue work on the expansion of water infrastructure with a focus on enhancements to the West End.
Measurement	Work with Town Water Engineer and DPW staff on continued exploration for siting a well in the West End. Continue to seek funding opportunities through grants and earmarks.
Timing	5–7-year continued project; inclusive of MA DEP approval and permitting

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Number of Select Board Meetings Held (calendar year)	26	22	11	24
Number of Town Meetings Held (calendar year)	2	2	2	2
Number of Department Head Meetings Held (calendar year)	12	12	12	12

Executive/Administration Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	411,546	491,359	512,360	21,001	4.27%
Expenses	40,830	50,050	54,800	4,750	9.49%
Total	452,376	541,409	567,160	25,751	4.76%



Select Board

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	1,800	1,800	1,800	-	0.00%
Expenses	6,026	6,500	7,000	500	7.69%
Total	7,826	8,300	8,800	500	6.02%

About the Select Board

The mission of the Select Board is to promote and support a high quality of life for its citizens. Through the development and contribution of all employees to the maximum of their potential, the Town will provide quality services that result in the highest achievable levels of customer satisfaction and recognition for excellence. Service delivery will be cost effective, based on the needs of the community and the requirements of local ordinances, and state and federal laws. Our goal is to be the best local government for our size in Massachusetts and to be recognized throughout the Eastern United States for providing quality service to citizens and visitors.

The Town of Wrentham is governed by a five-member Select Board; elected for 3-year staggered terms. Board meetings are held on the first and third Tuesdays of each month, all meetings are open to the public. The Select Board sets policy and appoints a Town Manager who serves as Chief Administrative and Executive Officer responsible for day-to-day operations.

FY2024 Budget Highlights and Notes

- The Administrative Assistant/Licensing Specialist position was combined with the position of Executive Assistant to the Town Manager and transitioned from a part-time, 24-hour per week to a full-time, 35-hour per week position. The position is part of the Executive/Administration Department and provides licensing and Board meeting support.
- The Town completed the Center Lot Project. The project was funded through American Rescue Plan Act funds and cost about \$1.1 million dollars. The project revitalized and underused parcel of property in the center of town. The Town conducted a review of the Charter per section 7.3 which indicates that a review must be completed once every ten years, in each year ending in 4. The Charter Review Committee met over the course of May to August 2023 and presented recommendations at Fall Town Meeting.



Finance Department

Contact	Phone & Email	Location
Michael King Finance Director/Treasurer- Collector	508-384-5413 mking@wrentham.gov	Town Hall 1 st Floor 79 South Street

Mission Statement

The mission of the Finance Department is Town-wide financial stability and accountability. To execute the mission, the department reviews financial aspects of municipal operations with an emphasis on fiscal responsibility, regulatory compliance, automation, cost & operational efficiency, and revenue generation.

Brief Description of the Department

The Treasurer/Collector's Office is responsible for many of the town's financial functions including employee payroll, vendor bills, tax title and short and long-term borrowing for debt. It is also responsible for the printing, mailing, and collecting of Real Estate, Personal Property, Motor Vehicle Excise, Boat Excise and Water Usage Bills. Guidelines for proper collection procedures are mandated by the Massachusetts Department of Revenue (DOR) and must be adhered to.

The Accounting Office is responsible for ensuring proper accounting, authorization, and compliance controls are in place town wide in accordance with Town by-laws and Massachusetts General Law. It also provides accurate and timely financial reporting to all town departments and ensures compliance with DOR reporting.



Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Finance Director	1.0	1.0	1.0	1.0
Asst. Treasurer/Collector	1.0	1.0	1.0	1.0
Office Assistant	1.0	1.0	1.0	1.0
Payroll Specialist	1.0	1.0	1.0	1.0
Town Accountant	1.0	1.0	1.0	1.0
Asst. Town Accountant	1.0	1.0	1.0	1.0
AP Coordinator	0.6	0.6	0.7	0.7
Total FTE	6.6	6.6	6.7	6.7

FY2023 Accomplishments

- The Finance Department coordinates the Town’s financial audit, which was conducted by Roselli, Clark & Associates, an independent public accounting firm. The Town received an unqualified or “clean” opinion on its financial statements.
- Free cash was certified as of July 1, 2023 in the amount of \$7.4M, which was a \$4.2M increase over the previous year. This certification was primarily due to conservative revenue estimates, the sale of a tax foreclosed property, and increased building permits and investment income revenue.
- In FY23, the Town borrowed \$1.95 million through a bond anticipation note (BAN) to finance the purchase and installation of new water meters to move from semi-annual to quarterly water usage billing. The Town continues to enjoy the benefits of maintaining a very favorable credit rating of AA+ from Standard & Poor’s Global Ratings (S&P). This rating encourages investors and helps keep interest rates low.
- Conducted an update of the Town’s valuation of other post-employment benefits (OPEB) in accordance with Government Accounting Standards Board Statement Nos. 74 and 75.
- Worked closely with the Massachusetts Department of Revenue Division of Local Services team throughout the year to ensure smooth processes for free cash, tax rate, and “Schedule A” year-end reporting.
- Updated Town’s Official Statement for ongoing disclosure requirements and borrowing process to support AA+ bond rating.



FY2024 Goal Updates

GOAL #1

New Employee Time & Attendance System	
Objective	Bring attendance tracking completely online Allow for the digital submission of payroll by departments
Measurement	Work with HR and workforce management solution company, UKG, to gain understanding of the new system. Set up all components in the new system that are necessary before implementation is rolled out.
Timing	Roll out to departments in 2024
Status Update	In Progress. Most Town departments have already transitioned to using the new system.

GOAL #2

Permanently Bond \$1.95M Water Meter BAN	
Objective	Work with Town's financial advisor and bond counsel to ensure a successful bond offering and maintain Town's AA+ credit rating with S&P
Measurement	Hold bond rating call with S&P Global Ratings. Hold competitive sale to finance the water meter replacement project
Timing	November 2023
Status Update	Complete Town received 6 bids; Piper Sandler & Co. was the winning bidder with an average interest rate of 3.492%; AA+ credit rating was affirmed



GOAL #3

Roll Out Purchase Order & Direct A/P Entry System	
Objective	Work with departments to have them take ownership of their purchase orders/AP invoices by entering them directly into the financial management software.
Measurement	Instruct departments on how to utilize purchase order/direct entry A/P module of financial management software. Eliminate redundancy of having A/P Coordinator rekey information transitioning position to focus on review/accuracy.
Timing	Rollout to Departments in 2024
Status Update	In Progress An initial rollout to priority departments has taken place Implementation continues with departments that have limited invoice volume

FY2025 Goals

GOAL #1

Finalize and Propose Adoption of New Financial Policies	
Objective	The Finance Department will work with the Massachusetts Department of Revenue and Town Manager to draft a financial policies manual to be adopted by the Select Board.
Measurement	Propose financial policies manual to Select Board for ratification. Distribute adopted financial policies to departments and committees, and post to town website for transparency. Implement financial policies beginning in FY2025.
Timing	Fall 2024



GOAL #2

Development of 5-year Capital Improvement Plan (CIP) Document	
Objective	The Finance Department will coordinate the development of a revamped 5-year Town/School Capital Improvement Plan with the Town Manager.
Measurement	Manage all department related capital project requests. Compile requests into a CIP document using recognized best practices. Upon receiving approval of the CIP, post conspicuously to the Town website for increased transparency.
Timing	Second Quarter of FY2025

GOAL #3

Achieve GFOA Distinguished Budget Book Award	
Objective	The Finance Department will compile an FY2025 budget book that meets the Distinguished Budget Book award qualifications as established by the Government Finance Officers Association.
Measurement	Research and incorporate best practices for budget books as established by the GFOA. Submit FY2025 budget book for award consideration to the GFOA. Receive GFOA Distinguished Budget Book Award recognition.
Timing	First Quarter of FY2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Credit Rating	AA+	AA+	AA+	AA+
Free Cash Certification	\$3,247,094	\$7,390,034	N/A	N/A
Boat Excise Bills Issued	294	354	211	200
Motor Vehicle Bills Issued	14,759	15,067	1,217	15,000
Personal Property Tax Bills Issued	333	317	340	340
Real Estate Tax Bills Issued	4,315	4,372	4,403	4,430
Properties advertised for Tax Lien	19	22	33	15
Payroll Checks Processed	9,416	9,743	4,761	9,600
Vendor Checks Processed	4,748	4,846	2,233	4,700
W-2's Issued (calendar year)	533	552	N/A	N/A
1099's Issued (calendar year)	121	156	N/A	N/A

Finance Department Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	508,385	532,275	543,678	11,403	2.14%
Expenses	114,561	119,435	122,225	2,790	2.34%
Total	622,946	651,710	665,903	14,193	2.18%



Assessors Department

Contact	Phone & Email	Location
Robert Scotton Principal Assessor	508-384-5408 rscotton@wrentham.gov	Town Hall 1 st Floor 79 South Street

Mission Statement

The mission of the Assessor’s Department is to provide the highest level of customer service, to know and value the taxpayer needs, and to assist all Wrentham property owners so they might acquire a better understanding of the appraisal and assessment process.

Brief Description of the Department

The Assessor’s Department is responsible for determining the fair market value of all real and personal property in the Town of Wrentham, which is required by The Department of Revenue so that the property owner pays their fair and equitable share of the tax burden. To ensure this, all properties are valued yearly with an assessment date of January 1st of the previous year. Every five years, the Assessor must undergo a Certification Audit conducted by the Department of Revenue. The Assessor’s Department’s additional responsibilities include the ongoing updating of our detailed parcel database via cyclical, permit and sales inspections, processing motor vehicle tax abatements, preparing abutter’s lists, name, and address changes, updating parcel maps and GIS systems on a yearly basis, providing a public access terminal and parcel data to those who inquire. The Assessor also collaborates with a three-member elected Board to process personal exemptions, property abatements and the verification of chapter land.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Principal Assessor	1.0	1.0	1.0	1.0
Assistant Assessor	1.0	1.0	1.0	0.0
Principal Clerk	1.0	1.0	1.0	1.0
Data Collector	0.0	0.0	0.0	1.0
Total FTE	3.0	3.0	3.0	3.0



FY2023 Accomplishments

- For Fiscal Year 2023, 87% of all new growth was the result of the development and improvement of the Residential Class
- Personal Property and Utilities accounts for 12% and only 1% of Commercial/Industrial improvements contributed to New Growth
- In FY23, the town added \$50,544,236 value in Real and Personal Property. This accounts for \$719,394 in the new FY24 tax Levy

FY2024 Goal Updates

GOAL #1

Assess Fair Market Value for All Property in Town	
Objective	Ensure all properties are assessed as fair market value
Measurement	Get Preliminary Real Estate and Personal Property Commitments completed on time Worked with Department of Revenue, software vendors and consultant to achieve
Timing	FY2024
Status Update	Completed

GOAL #2

Successfully Set Tax Rate and Have Updated Values Certified	
Objective	Host tax classification hearing and work on tax recap and supporting schedules
Measurement	Tax rate approval from DOR
Timing	November 2023
Status Update	Completed



GOAL #3

Capture Accurate New Growth	
Objective	Capture new growth for the Town to fairly and accurately assess new properties
Measurement	Conduct review/inspections of all new and ongoing construction Complete all data entry prior to recalculation of values
Timing	July 2023
Status Update	Completed

GOAL #4

Get New Growth Values Approved by State	
Objective	Have all values and new growth approved for FY24 Actual Billing
Measurement	New Growth Values approved by the State New Growth came in at \$1,687,971
Timing	November 2023
Status Update	Completed

FY2025 Goals

GOAL #1

Accurately Determine Fair Market Value	
Objective	Complete an accurate determination of fair market value of all real and personal property
Measurement	Analyze trends in real estate market Complete Fiscal Year Interim adjustments Have LA4 approved by the Massachusetts Department of Revenue
Timing	FY2025



GOAL #2

Continue Working on Five-Year Recertification	
Objective	Continue to address BLA Directives Work with Division of Local Services to continually approve process Implement and maintain a robust 10-year cyclical inspection program
Measurement	Approval by Department of Revenue
Timing	FY2025

GOAL #3

Improve Communication with Town Residents	
Objective	Continue building partnerships and working collaboratively with all stakeholders to meet shared objectives and improve service to the Town
Measurement	Improve quality of information on Town Website Sending out required documentation for annual filings
Timing	FY2025

GOAL #4

Continue to Expand Departmental Training	
Objective	Encourage a client focused, dynamic, process driven, and dedicated Assessors Office
Measurement	Maintain and pursue advanced Certificates in Assessing Principles (Entire staff has completed Mass Department of Revenue 101 Assessor Course) Data Collector currently working towards M.A.A. Certification Assessor maintaining M.A.A. Certification and working towards MAAO and IAAO Certification's Conduct Departmental cross-training with staff
Timing	FY2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
New Growth Tax Dollars	\$581,738	\$719,394	\$1,687,971	N/A
Abatements Processed	396	405	136	N/A
Exemptions Processed	88	87	66	N/A
Properties Measured & Listed – Data Collections	906	739	56	N/A

Assessors Department Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	177,294	186,042	198,557	12,515	6.73%
Expenses	46,662	58,269	57,074	(1,195)	-2.05%
Total	223,956	244,311	255,631	11,320	4.63%



Technology Department

Contact	Phone & Email	Location
Gregory Enos Department Head	508-384-5448 genos@wrentham.gov	Town Hall 2 nd Floor 79 South Street

Mission Statement

The mission of the IT Department is to maintain current property-related information for existing departmental users and to provide a centralized budget for several Town-wide software programs/computer purchases.

Brief Description of the Department

The Technology Department is responsible for maintaining the Towns technological needs. Through the use of technology, town departments are able to communicate expeditiously with each other and with Wrentham residents. The Technology Department, using both internal and external resources, maintains all computer and telephone needs including computers, printers and servers. The department identifies long-term hardware and software issues, maintains licensing information for software in use and investigates and recommends new technology solutions. The support from the department is available 24/7 to provide tech assistance for those departments running emergency operations.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
IT Director	1.0	0.0	0.0	0.0
IT Technician	0.4	1.0	1.0	1.0
Systems Admin.	0.4	0.0	0.0	0.0
Total FTE	1.8	1.0	1.0	1.0



FY2023 Accomplishments

- The IT Department has worked with our consultant to improve multiple factor authentication (MFA) to increase security for remote connections. MFA is a requirement from our liability insurer MIAA to work toward having full compliance.
- The IT Department has implemented additional cyber security improvements such as monthly phishing email test to aid in training all employees on the dangers of phishing scams
- Transitioned town cell phones to a different provider resulting in hundreds of dollars in savings.

FY2024 Goal Updates

GOAL #1

Update and Improve Cyber Security	
Objective	Assess current cyber security threats and methods to lessen risk
Measurement	Work with IT consultants on anti-virus software Attend MFA/Cyber trainings held by state Implemented Knowb4 phishing scam software Worked with consultant on Sophos junk email filters
Timing	FY2024
Status Update	Complete

GOAL #2

Update Public Safety Email System and Domain	
Objective	Update email exchange server and convert to .gov domains for public safety to correct ongoing issues
Measurement	Work to upgrade old exchange server to 2019 Microsoft Exchange Server Updated Public Safety .gov extensions Updated to 2022 Microsoft Windows Server
Timing	FY2024
Status Update	Ongoing – To be completed by June 2024



GOAL #3

Improve IT Department Inventory Control	
Objective	Maintain an accurate record of hardware assets, including their specifications, location, warranty information, and usage status.
Measurement	Track circulation of IT equipment by Dept and cost centers for more accurate planning and employee efficiency Improved management of hardware resources, reduce costs, and streamline IT operations
Timing	FY2024
Status Update	Ongoing

FY2025 Goals

GOAL #1

Improve Internet/Wi-Fi to Serve Staff and Residents More Effectively	
Objective	Increase wi-fi and cell service signals through Town buildings Work on improving technology for public meeting spaces
Measurement	Work with IT consultants to verify speed of internet and volume of traffic Review options to increase bandwidth including extenders, new routers Installation of telecommunications equipment in meeting rooms Update security on public wi-fi
Timing	FY2025



GOAL #2

Improve Technology to Serve Staff and Residents More Effectively	
Objective	Work with Administration to make enhancements to town website to provide more information in a clearer setup/platform
Measurement	Solicit quotes from potential vendors for potential software upgrades Complete contract with vendor. Hold demonstration of platform Choose vendor Implement improvements
Timing	FY2025

GOAL #3

Improve Building Security	
Objective	Research best practices for building security at the COA and Library including electronic locks and remote access software along with security cameras
Measurement	Review current software for security at town hall Work with Facilities Department on policy and procedures. Hold demonstration of equipment Evaluate cloud-based software solutions Choose vendor
Timing	FY2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Tickets/Work Orders Completed	-	50	77	200

Technology Department Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	82,098	87,440	91,909	4,469	5.11%
Expenses	230,040	289,600	312,100	22,500	7.77%
Total	312,138	377,040	404,009	26,969	7.15%



Town Clerk

Contact	Phone & Email	Location
Cynthia Thompson Town Clerk	508-384-5415 cthompson@wrentham.gov	Town Hall 2 nd Floor 79 South Street

Mission Statement

The mission of the Town Clerk's office is to provide courteous, competent, and efficient service to the residents of Wrentham. It is the intent of the Town Clerk to keep and maintain all official town records and to preserve for historical purposes all such records. The Town Clerk's Office will perform all duties as required by state statute and the Town Bylaws.

The Town Clerk's Office will also manage and execute smooth, efficient, and accurate elections as mandated by the laws of the Commonwealth of Massachusetts and the Federal Government. It will provide all US citizens, residing in Wrentham, 18 years or older, the right to vote and to assure that the integrity of their vote is maintained throughout every election. The Town Clerk's Office manages the Town Meeting processes and conducts the Annual Census and related processes.

Brief Description of the Department

The Office of the Town Clerk has five major functions: Election Administration, Vital Records Management, Public Records Access, Records Management and Processing of Licenses. The mission of the Office of the Town Clerk is to facilitate the efforts of Wrentham residents, visitors, and employees to access public information in an efficient, transparent, and timely manner. The Town Clerk strives to enable voters to avail themselves of the demographic process, to provide high quality service in a courteous and professional manner, to strive to improve both the office and its employees through habitual innovation and education, to preserve and promote the history of the town through its historical documents and artifacts, and to comply with federal, state and local statutes.



Personnel Summary (FTE)

In addition to the staff listed below, the Town Clerk’s office utilized 5-7 senior tax work-off program participants per year (between 2019 and 2023). Each participant has completed 100 hours for a total of 500-700 hours of additional support per year.

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Town Clerk	1.0	1.0	1.0	1.0
Assistant Town Clerk	1.0	1.0	1.0	1.0
Total FTE	2.0	2.0	2.0	2.0

FY2023 Accomplishments

- Successfully managed the September 2022 State Primary
- Successfully managed the November 2022 State Election
- Successfully managed the November 2022 Fall Town Meeting
- Successfully managed the Annual Town Election in April 2023
- Successfully managed the June 2023 Annual Town Meeting
- Completed the 2023 Census process

FY2024 Goal Updates

GOAL #1

Facilitate Efficient Resident Voting at Tri-County Special District Election	
Objective	Ensure that resident voting for this election goes smoothly Adhere to Mass. General Voting Laws
Measurement	Ensure smooth voting process in alternate poll location Certify election results
Timing	October 2023
Status Update	Complete



GOAL #2

Complete the 2024 Census Process	
Objective	Obtain quote from vendor Perform annual census
Measurement	Review costs Implement census process
Timing	6 months January 2024 - June 2024
Status Update	Ongoing

GOAL #3

Provide Comprehensive Poll Pad Training for Office Staff and Election Workers	
Objective	Ensure that Town Clerk staff and election workers are provided the necessary tools to make the election check in process seamless
Measurement	Decrease the time residents wait in line to vote at the polls Eliminate preparation of voter check-in books Run and upload summary report at the end of the evening for timely election results Eliminate the need to scan check in books into the VRIS system for voter turnout history
Timing	February 2024
Status Update	Ongoing

GOAL #4

Facilitate Efficient Resident Voting at Presidential Primary	
Objective	Ensure that resident voting for all elections goes smoothly Adhere to Mass. General Voting Laws
Measurement	Track voter registration Track and record Early Voting Track and record Mail in Voting Certify election results
Timing	March 2024
Status Update	Ongoing



GOAL #5

Facilitate Efficient Resident Voting at Annual Town Election	
Objective	Ensure that resident voting for all elections goes smoothly Adhere to Mass. General Voting Laws
Measurement	Track voter registration Certify election results
Timing	April 2024
Status Update	Ongoing

GOAL #6

Implement a new Voter Registration Information System and Vital Records Management System from the State	
Objective	Analyze changes in both software systems Incorporate changes into daily practice Train staff and registrars
Measurement	By the percentage of the projects completed
Timing	As State rolls out new software systems
Status Update	Ongoing

FY2025 Goals

GOAL #1

Facilitate Efficient Resident Voting at State Primary	
Objective	Ensure that resident voting for all elections goes smoothly Adhere to Mass. General Voting Laws
Measurement	Track voter registration Track and record Early Voting Track and record Mail in Voting Certify election results
Timing	September 2024



GOAL #2

Facilitate Efficient Resident Voting at State Election	
Objective	Ensure that resident voting for all elections goes smoothly Adhere to Mass. General Voting Laws
Measurement	Track voter registration Track and record Early Voting Track and record Mail in Voting Certify election results
Timing	November 2024

GOAL #3

Manage the Town Meeting Process Including ATM and Any Other Special Town Meetings	
Objective	Prepare Town Meeting protocols Successful Town Meeting process
Measurement	Town Meeting Preparations complete Certify Town Meeting articles and budget Finalize Town Meeting minutes Submission of Legislative Acts and/or Bylaws
Timing	November 2024 – June 2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Birth Certificates Processed	113	95	N/A	N/A
Death Certificates Processed	172	172	N/A	N/A
Death Certificates Sold	750	950	N/A	N/A
Marriage Certificates Processed	54	34	N/A	N/A
Marriage Intentions	54	34	N/A	N/A
Home Birth	1	0	N/A	N/A
Out of Commonwealth Marriage	1	0	N/A	N/A
Dog Licenses	2,269	2,295	1,000	N/A
Business Certificates	72	72	N/A	N/A
Burial Permits	129	99	N/A	N/A
Raffle Permits	7	0	3	N/A
Flammable Permits	14	14	-	N/A
Census Forms	5,155	5,660	4,670 (Vacant Addresses Excluded)	N/A
Public Records Requests	125	140	73	N/A



Election Statistics

ELECTION	VOTERS (#)	ABSENTEE CAST (#)	VOTE BY MAIL REQUESTS (#)	EARLY IN-PERSON VOTERS (#)	TOTAL BALLOTS CAST (#)
3/3/20 Presidential Primary	8,740	57	N/A	501	3,252
6/29/20 ATE	8,786	50	474	N/A	668
9/1/20 State Primary	8,954	45	2,800	N/A	3,271
11/3/20 State Election	9,334	150	5,600	1,891	7,758
4/5/21 ATE	9,434	26	71	N/A	1,015
4/4/22 ATE	9,447	22	N/A	N/A	1,409
9/6/22 State Primary	9,546	12	900 (Combined with Early Voters)	900 (Combined with Vote by Mail)	2,324
11/8/22 State Election	9,664	18	2,400 (Combined with Early Voters)	2,400 (Combined with Vote by Mail)	5,950
4/3/23 ATE	9,452	15	N/A	N/A	984
10/24/23 Special District Election (Tri-County)	9,613	10	N/A	N/A	577



Town Clerk Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	164,665	161,897	151,424	(10,473)	-6.47%
Expenses	32,767	31,740	14,840	(16,900)	-53.25%
Total	197,432	193,637	166,264	(27,373)	-14.14%

Elections Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	-	-	25,700	25,700	100%
Expenses	-	-	24,300	24,300	100%
Total	-	-	50,000	50,000	100%



Planning & Community Development

Contact	Phone & Email	Location
Rachel Benson Director of Planning & Economic Development	508-384-5441 rbenson@wrentham.gov	Town Hall 2 nd Floor 79 South Street

Mission Statement

The mission of the Planning & Community Development Department is to provide guidance, coordination, and advisory planning services to the Town. The department focuses on, but is not limited to, land use, planning, zoning, economic development, affordable housing, open space, and land preservation.

Brief Description of the Department

The Planning & Community Development Department coordinates the review of projects that add to Wrentham’s economic vitality and tax base, provide housing options for residents, and protect and enhance Wrentham’s natural resources and historic character. In working with Town departments, boards, committees, and community organization, the office helps to develop policies, program initiatives, and recommended zoning provisions to guide the future development of the community in alignment with the Town’s Master Plan.

The Department provides technical assistance to the Planning Board, Conservation Commission, Zoning Board of Appeals, Community Preservation Committee, Economic Development Commission, and other Boards and Commissions as needed.





Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Department Head	1.0	1.0	1.0	1.0
Conservation Agent	0.54	0.54	0.54	0.54
Land Use Specialist	0.88	0.88	0.88	0.88
Administrative Assistant	0.71	0.71	0.71	0.71
Total FTE	3.13	3.13	3.13	3.13

FY2023 Accomplishments

State Grants:

- Community Compact (Bridges/Culverts), \$50,000 – Grant to complete a culvert assessment to maintain compliance with MS4.
- Community Compact (Land Use Regs), \$10,000 – Grant being used to implement low-impact development regulations into the zoning bylaws.
- Mass. Gaming Commission & Mass. Office of Travel & Tourism, \$113,828 – A combined award (Foxboro, Plainville, Wrentham) to continue implementing the Regional Destination Marketing Plan.
- MVP Action Grant, \$41,337 – Grant to expand community engagement with schools and neighbors on the future of Eagle Dam. Engage with the Mashpee Wampanoag tribe to learn about artifact sites.
- Green Communities Designation Grant, \$145,000 – Awarded funds for designation to upgrade the boiler.

Federal Grants:

- Economic Development Bill, \$75,000 – This grant is being used to start work on a Zoning Recodification, which will clear up and modernize the zoning bylaws (Master Plan recommendation).

Other:

- Master Plan update, Wrentham 2030, Vision of Tomorrow – the Master Plan Steering Working Group completed Wrentham’s Master Plan update
- Green Community designation – Designated as Green Community, \$145,000 for designation



FY2024 Goal Updates

GOAL #1

Move Towards Online Permitting	
Objective	Move towards an online permitting platform that all departments can utilize.
Measurement	Interview online permitting vendors & review/compare services available with department needs to narrow down vendors, Choose Vendor Review available funding for implementation
Timing	4-6 months
Status Update	Completed - Awarded \$171,000 Community Compact IT Grant

GOAL #2

Review Departmental Policies and Procedures	
Objective	Update/Adopt Stormwater Regulations that are reflective of current data/technologies and to prepare for future climate changes.
Measurement	Working with stakeholders and a consultant, created robust stormwater regulations that aligned with state regulations.
Timing	1-2 years
Status Update	Completed - Stormwater Regulations Adopted 11/23

GOAL #3

Implement Recommendations of Wrentham’s Master Plan	
Objective	Review recommended goals/strategies from the Master Plan to available funding/grants to ensure the plan is implemented to the extent feasible.
Measurement	Work with BOS to create a Master Plan Implementation Committee Review available funding for implementation priorities.
Timing	6-12 months for Master Plan Implementation Committee creation and organization Funding - On-going
Status Update	In-progress



GOAL #4

Communication with Proponents of Large Departments	
Objective	Ensure that there is a clear communication channel with the Town and proponents of large development projects.
Measurement	Continue to invite project proponents to Technical Review Committee meetings with applicable department heads to identify important issues early on. Continue to meet with project proponents before filing to assist in bylaw interpretations and requirements.
Timing	On-going
Status Update	On-going

FY2025 Goals

GOAL #1

Implement Online Permitting Software	
Objective	Work with chosen vendors to create efficient and user-friendly workflows for successful online permitting.
Measurement	Prepare Conservation Commission, Planning Board, and Zoning Board of Appeals files for electronic conversion. Update forms with the goal of offering an electronic application process.
Timing	9-12 months

GOAL #2

Review Departmental Policies and Procedures	
Objective	Update Subdivision Rules & Regulations to include current construction technologies and best management practices, including current calculation data/technologies to prepare for future climate changes.
Measurement	Working with stakeholders and/or a consultant, update Subdivision Rules & Regulations to align with current technology/data and prepare for future changes to climate.
Timing	1-2 years



GOAL #3

Implement Master Plan Goals	
Objective	Create Master Plan Implementation Committee
Measurement	Work with BoS to create a Master Plan Implementation Committee to ensure the Plan is implemented to the extent feasible.
Timing	6-12 months

GOAL #4

Update Conservation Regulations	
Objective	Update Conservation Regulations to include recent data updates and account for future climate changes.
Measurement	Research available funding for Plan update Work with selected consultant and Conservation Commission to ensure plan is updated to Commission's requests and delivered in a timely manner.
Timing	9-12 months

GOAL #5

MBTA Communities Impact	
Objective	Work with potential developers of this zoning to ensure a beneficial impact to the Town and reduce harmful effects of development on neighbors / Town.
Measurement	Communicate with surrounding Towns and other MBTA Communities to better track the impact and best management practices of other developments, Continue to invite proponents of large projects to meet with the Technical Review Committee before submitting applications to identify any important issues early on.
Timing	On-going



Trends/Metrics

APPLICATION TYPE	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Conservation Commission	44	36	19	N/A
Zoning Board of Appeals	6	18	10	N/A
Planning Board	7	18	11	N/A

Planning & Community Development Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	202,775	211,177	218,395	7,218	3.42%
Expenses	5,675	11,200	11,200	-	0.00%
Total	208,450	222,377	229,595	7,218	3.25%



Facilities & Central Services

Contact	Phone & Email	Location
Glenn Gillespie Facilities Manager	508-384-5430 gillespieg@wrenthamschools.org	George L. Vogel Building 120 Taunton Street

Mission Statement

The mission of the Facilities and Central Services Department (Facilities) is to maintain all Town Municipal buildings and offices for department occupancy, public use, and maximum useful life. The facilities team is responsible for ensuring that Town buildings are maintained and that they provide a safe working environment for staff, along with an accessible and inviting atmosphere for residents and guests to conduct business.

Brief Description of the Department

The Facilities Department is responsible for maintaining all the Town's buildings and structures, as well as selecting and managing contractors, third party service providers, utilities, internet service and preventative maintenance planning. The Facilities Department is also responsible for the capital planning needs for the Town by assessing capital needs for the buildings and fleet throughout the Town. The department also handles many special projects as they arise throughout Town including recreation projects, building renovations and program expansions.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Director of Facilities	1.0	1.0	1.0	0.4
Laborer/Custodian	0.54	0.54	0.54	0.54
Laborer/Custodian	0.54	0.54	0.54	0.54
Facilities Maintenance Specialist	1.0	1.0	1.0	1.0
Administrative Assistant	0.54	0.54	0.54	0.0
Central Services Coordinator	0.0	0.0	0.0	0.69
Total FTE	3.62	3.62	3.62	3.17



FY2023 Accomplishments

- Reviewed all long-term agreements including the internet and telephone service which resulted in savings exceeding 15% on the renegotiated internet.
- Specified and sourced the capital purchase of an aquatic weed harvester which will help to better maintain Lake Pearl. The weed harvester will assist in keeping the lake clean and allow Lake Pearl to continue to operate as a recreation option for residents over the summer.

FY2024 Goal Updates

GOAL #1

Complete Center Lot Construction	
Objective	Finalize Center Lot Project Improvements Enhance curb appeal for downtown businesses Adhere to ADA compliance regulations
Measurement	Pave new parking lot Incorporate new pedestrian walkways Incorporate new landscaping around the parking lot Complete Center Lot Project on budget Utilize \$1.4 million American Rescue Plan Act (ARPA) funds to fund project
Timing	FY2024
Status Update	Complete - Town residents have full access to new and improved Center Lot Parking

GOAL #2

Energy Conservations – Green Communities	
Objective	Install Energy Managements Systems in Public Safety Building and Senior Center
Measurement	Reduce energy costs with procured funding from Green Community grants.
Timing	FY2024
Status Update	Completed January 2024



GOAL #3

Increase Parking Availability for Wrentham Residents	
Objective	Increase parking for local trails for Wrentham residents Reduce utility costs
Measurement	Remove animal control shed to create 6 additional parking spaces Remove National Grid electricity pole
Timing	June – September 2024
Status Update	Complete

GOAL #4

Retro-Fit Bottle Filling Stations at Town Hall	
Objective	Utilize Water Filling Stations state grant to replace existing drinking fountains with touchless technology
Measurement	Reduce plastic waste and promote ecofriendly practices
Timing	January – March FY24
Status Update	On going - In process of costs from various vendors

FY2025 Goals

GOAL #1

Develop Preventive Maintenance In-House Program	
Objective	Work with current vendor to identify and tag all HVAC equipment with filters and upload to Assets Essentials task list for in house maintenance.
Measurement	Reduce overall maintenance costs Maximize life of equipment with cost savings for Preventative Maintenance by around \$25K
Timing	July 1, 2024 – June 30, 2025



GOAL #2

Explore and Reduce Energy Usage – Fuel and Electricity	
Objective	Work with Green Community to establish best practices for Library and Police Station # 2 to reduce utility cost
Measurement	Evaluate current spent and invite Mass Save to recommend savings while connecting with MEI for additional grant incentives
Timing	July 2024 November 2024

GOAL #3

Upgrade DPW Eyewash/Shower Stations & Wells with OSHA Standards	
Objective	Ensure OSHA regulations and requirements are met that address emergency shower and eyewash stations for all Town employees.
Measurement	Stations to be accessible within 10 seconds/55 ft.
Timing	First Quarter of FY2025

GOAL #4

Significantly Improve WIFI and Cell Service for DPW and Senior Center	
Objective	Work with current vendors to ensure consistent and strong WIFI speed and coverage Enable staff and visitors ample coverage
Measurement	Measure bandwidth for remote locations to be compatible with Town Hall and Public Safety buildings
Timing	First Quarter of FY2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Reactive Work Orders (Repairs)	444	354	229	300
Planned Work Orders (Inspections, Maintenance, Utility Billings)	972	709	632	800

Facilities and Central Services Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	171,661	191,383	191,769	386	0.20%
Expenses	693,741	796,842	826,042	29,200	3.66%
Total	865,402	988,225	1,017,811	29,586	2.99%



Public Safety Division





Police Department

Contact	Phone & Email	Location
William R. McGrath Chief of Police	508-384-2121 wmcgrath@police.wrentham.ma.us	Police Department 89 South Street

Mission Statement

The Wrentham Police Department is committed to working in partnership with the citizens of Wrentham to provide the highest level of public safety and services to the community. The members of the Department are empowered to enforce the laws of the Commonwealth of Massachusetts and the By-Laws of the Town of Wrentham. We are committed to responding effectively to the changing needs of the community, improving the quality of life in our community, and reducing the fear of crime.

Brief Description of the Department

Members of the Wrentham Police Department are committed to serving with professionalism, respect, and concern for the community. To optimize the use of police resources, the Department responds to all forms of crime with community problem solving and crime prevention approaches.

The Department philosophy reflects modern law enforcement concepts and technology, involving every member of the Department to continually improve all areas of administration and operations. Quality leadership at all levels reflects the department's commitment to a progressive law enforcement agency with strong values and work ethic.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Chief	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0
Lieutenant	1.0	1.0	1.0	1.0
Sergeant	5.0	5.0	5.0	5.0
Patrolmen	13.0	13.0	14.0	15.0
School Resource Officer	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.2	1.2	1.2
Total FTE	23.0	23.2	24.2	25.2



FY2023 Accomplishments

- WPD continues to provide a consistently high level of effective police service to the community while receiving few complaints.
- With the establishment of Massachusetts POST (Police Officers Standards & Training), we continue to comply with constantly evolving and changing legislative mandates and requirements.
- Following the retirement of 2 veteran Sergeants and 2 veteran Sergeants who resigned for promotions in other departments, we promoted 4 new Sergeants, all of whom continue to pursue professional development to assure success in their new roles.
- WPD significantly enhanced its Active Shooter training, committed to readiness for any incident where police officers must face down a shooter. Our simulation training includes the entire department participating in “live scenarios” with role players, conducted at the public schools and the Wrentham Outlets.
- WPD continues its regional partnership with MetroLEC and NORPAC which included numerous callouts to assist member communities, with a range of critical incidents, including SWAT; Special Investigations; Crisis Negotiation and Search & Rescue.
- We remain active and engaged with the Organized Retail Crime Task Force that resulted in scores of arrests and criminal charges against suspects involved with groups that target the Wrentham Outlets and other retail venues throughout the United States. This Task Force is comprised of law enforcement from local, state, and federal agencies.

FY2024 Goal Updates

GOAL #1

Continue to Utilize Police Vest Grant	
Objective	Ensure WPD officers are properly equipped and protected with a ballistic vest Utilize grant funds so that the cost of the vests does not fall on the Town
Measurement	Purchase and issue ballistic police vests to all new officers
Timing	FY2024
Status Update	Complete – Police Vests purchased for 5 new officers in FY24



GOAL #2

Continue to Monitor Traffic Concerns	
Objective	Traffic Enforcement Section continues to respond to community concerns Address problem areas at every opportunity
Measurement	Continue structure directed patrol on every shift Continue to generate positive community feedback Continue to see a decrease in the amounts on resident complaints
Timing	FY2024
Status Update	Ongoing

FY2025 Goals

GOAL #1

Continue to Monitor Traffic Concerns	
Objective	Continue to respond to community concerns Address problem areas at every opportunity
Measurement	Continue structure directed patrol on every shift Continue to generate positive community feedback Continue to see a decrease in the amounts on resident complaints
Timing	FY2025

GOAL #2

Begin Establishing Sound Succession Plan	
Objective	Start to think and put together a plan for the future of the department's leadership structure
Measurement	Support professional development for the next generation of command staff so that they are prepared to function in upper ranks
Timing	FY2025



GOAL #3

Continue Wrentham Police Alert Program	
Objective	Provide families with a degree of security when they have family members, or they are caregivers to individuals with Alzheimer's, Autism, or any other special medical or physical condition
Measurement	Circulate forms that residents can fill out for family members Assist Law Enforcement and Fire Personnel in the event of an emergency
Timing	FY2025

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
License To Carry Firearms (LTC) Issued	224	216	N/A	N/A
Building Checks	1,651	2,038	N/A	N/A
Motor Vehicle Stops	2,733	3,132	N/A	N/A
Well Being Checks	153	216	N/A	N/A

Police Department Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	2,661,304	2,893,244	2,992,160	98,916	0.03
Expenses	231,776	347,600	353,600	6,000	1.73%
Total	2,893,080	3,240,844	3,345,760	104,916	3.24%



Animal Control Department

Contact	Phone & Email	Availability
Lexi Klenk Regional Animal Control Officer	508-384-2121 Aklenk@police.wrentham.ma.us	On Call

The Town of Wrentham's Animal Control Officer (ACO) is responsible for enforcing animal control by-laws, investigating nuisance complaints, removing sick or injured wildlife, determining the risk of rabies and need for testing, providing information about wildlife, picking up stray animals, and removing animals killed on roadways.

View the Town of Wrentham's Animal Control Bylaws: [Animal Control Bylaws](#)

Animal Control Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	-	-	48,500	48,500	100.00%
Expenses	31,788	45,000	8,800	(36,200)	-80.44%
Total	31,788	45,000	57,300	12,300	27.33%

FY2025 Budget Highlights and Notes

- The operating budget for this department funds the ability for the Animal Control Officer to perform a variety of services that help animals, as well as the public, such as rescuing injured or sick animals, controlling stray and potentially dangerous animals roaming at large, and transporting lost pets to the animal shelter where their owners can reclaim them.
- The Chief of Police is responsible for the oversight Animal Control Department operations
- Overall budget increased 27.33% largely due to the hiring of a full-time Animal Control Officer. Previously this position was a paid contractor receiving an on-call stipend.



Fire Department

Contact	Phone & Email	Location
Antonio Marino Fire Chief	508-384-3131 amarino@fire.wrentham.ma.us	Fire Department 99 South Street

Mission Statement

The mission of the Fire Department is to be a best-in-class, all-hazards prevention, mitigation, public health and response organization that supports a safe, healthy, growing community; a leader in risk reduction, preparedness, service delivery, and operational effectiveness; highly valued as a community and business partner and as an employer of choice; and well positioned to proactively meet the needs of our changing demographic and businesses while maintaining fiscal strength and stability.

Brief Description of the Department

The Wrentham Fire Department is an “All Hazards Response Department”, committed to protecting the people, property, and the environment. We are responsive to the needs of our citizens by providing rapid, professional, humanitarian services essential to the health, safety, and wellbeing of the community. We are committed to providing fire suppression, emergency medical services, and other emergency and non-emergency activities. The Wrentham Fire Department exists to serve the community through a dedicated team of highly trained, compassionate, and professional first responders.





Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Chief	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	2.0	2.0
Principal Clerk	1.0	0.0	0.6	0.6
Admin. Captain	1.0	1.0	1.0	0.0
Fire Prevention Officer - Captain	1.0	1.0	0.0	1.0
Administrative Total	5.0	4.0	4.6	4.6
Shift Captains	4.0	4.0	4.0	4.0
Shift Lieutenants	4.0	4.0	5.0	5.0
Firefighters	17.0	18.0	16.0	16.0
Shift Personnel Total	25.0	26.0	25.0	25.0
Total FTE	30.0	30.0	29.6	29.6

FY2023 Accomplishments

- Ambulance Receipts have nearly tripled since FY2019 after outsourcing billing/collections and increasing fees. These receipts have helped to offset the operating costs of the Fire Department.

Secured nearly \$1.5 Million in federal and state grant opportunities for Staffing, equipment, and Wellness since 2020

FY2024 Goal Updates

GOAL #1

Finalize Procurement of ALS Command Vehicle	
Objective	Upgrade current 2012 ALS Command Vehicle that is showing signs of wear and tear to the subframe
Measurement	Replace ALS Command Vehicle
Timing	FY2024
Status Update	Complete – ALS Command Vehicle was replaced in March 2024



GOAL #2

Open Station #2 on a More Permanent Basis	
Objective	Open 2nd station permanently or on more consistent basis
Measurement	Maintain adequate staffing levels to ensure that personnel is available to occupy Station #2
Timing	12-24 months
Status Update	Ongoing; The department is exploring staffing grant opportunities to meet minimum staffing needs. Significant strides made in training new officers inserted into supervisory roles.

GOAL #3

Continue to Utilize State Safe and Senior Safe Grant	
Objective	Use grant funding to continue to offer fire detection equipment to seniors in town
Measurement	Continue to see resident and seniors benefiting from the Public Safety Education
Timing	FY2024
Status Update	Completed

GOAL #4

Continue to Utilize Assistance to Firefighters Grant	
Objective	Continue to apply for Assistance to Firefighters Grant to promote firefighting capabilities and readiness
Measurement	Reduce the need for town funding to achieve goals for increased readiness and wellness initiatives
Timing	FY2024
Status Update	Completed



GOAL #5

Continue Succession Planning for all Leadership Positions	
Objective	Continue training and mentoring for internal succession plan for all leadership positions
Measurement	Reduce the need for outside resources to fill leadership roles within the department Continue core leadership training (several trainings and certifications completed in FY23 & FY24) Mentoring and promoting staff to pursue all leadership training opportunities through the Massachusetts Fire Academy and Local Colleges. Implement Fire Service Law/Command and Control Trainings Continue to improve internal processes
Timing	12-48 months
Status Update	Ongoing

FY2025 Goals

GOAL #1

Complete Merger (MECC with SEMRECC Regional Communications)	
Objective	Complete Merger for Emergency Communications and Software Integration. Streamline services and integration of emergency radio equipment and software to enhance the possibility of regionalized services beyond communications.
Measurement	Work with MECC and SEMRECC Directors Biweekly to accomplish recognized goals.
Timing	July 1, 2024 – June 30, 2026



GOAL #2

Covert Apparatus Maintenance to Constant Monitoring	
Objective	Provide 24/7 monitoring to front line apparatus in real time to certified contracted emergency vehicle technicians.
Measurement	Meet NFPA 1900 (formerly NFPA 1911) Reduce lead time and increase preventive maintenance capabilities.
Timing	FY2025

GOAL #3

Train all personnel in Rapid Intervention Team	
Objective	Provide certified training to all members for Rapid Intervention Team.
Measurement	The department is exploring training grant opportunities to meet minimum training needs. Apply for regional training grant with Norfolk, Foxborough, and Bellingham Fire.
Timing	12-24 Months

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Total Number of Responses	1,674	2,155	1,123	N/A
Total Number of Transports	1,377	1,628	794	N/A
Total Number of Other Emergency Responses	806	807	396	N/A
Total Number of Inspections	829	921	659	N/A



FISCAL YEAR	AMBULANCE COLLECTIONS
FY2019	\$453,023
FY2020	\$956,808
FY2021	\$929,866
FY2022	\$1,206,247
FY2023	\$1,353,929
FY2024 (as of 1/31/24)	\$753,384

Fire Department Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	3,089,255	3,364,344	3,522,004	157,660	4.69%
Expenses	327,174	333,300	342,700	9,400	2.82%
Total	3,416,429	3,697,644	3,864,704	167,060	4.52%



Department of Inspections

Contact	Phone & Email	Location
John G. Naff, CBO Building Commissioner	508-384-5421 building@wrentham.gov	Building Department 350 Taunton Street

Mission Statement

The mission of the Department of Inspections is to enforce the building and zoning codes for the purpose of promoting the health, safety, convenience and welfare of the inhabitants of the community. These inspections provide our citizens and businesses with a high level of confidence that the buildings they use every day are safe and efficient. The objective is to ensure the rigorous adherence to building codes, streamline inspection workflows, and elevate overall service delivery to promote safety and compliance within the community.

Brief Description of the Department

The Department of Inspections offers the following services:

- Building, Electrical, Plumbing, Gas, Sheet Metal / Mechanical Permitting
- Building, Electrical, Plumbing, Gas, Sheet Metal / Mechanical Inspections
- Code Enforcement
- Zoning Enforcement
- Assist with Zoning Complaint Resolutions
- Annual Certificates of Inspections of all Places of Assembly
- Sealing of Weights and Measures
- Testing of all weighing and measuring devices used in Town
- Assist all thought the permitting process

The Department of Inspections is an important part of the public safety team in the Town of Wrentham. The Department of Inspections provides essential inspections for the building, electrical, plumbing, gas, and mechanical trades. The Department of Inspections is responsible for enforcing the Architectural Access Board Regulations and for administrating the General Laws of Massachusetts State Building Code and Amendments. The Department of Inspections also works alongside the Wrentham Fire Department to maximize fire prevention efforts, as well as acting as Zoning Enforcement, which includes investigating zoning violations and resolving them.



Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Building Commissioner	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Electrical Inspector	0.0	0.0	0.71	0.71
Plumbing/Gas/Mechanical Inspector	0.0	0.0	0.71	0.71
Total FTE	2.0	2.0	3.42	3.42

* Department of Inspections also has alternate local building, electrical, gas, plumbing, and mechanical inspectors that are paid by the inspection on an as needed basis.

FY2023 Accomplishments

- Updated department records filing systems and documents
- Categorize and created and electronic file of all legacy and current construction plans to later digitize into electronic files
- Promoted and worked diligently to have contractors use the online permitting for 90% of permits. With great success, this has helped to assist in streamlining permit review and issuance of permits within the department



FY2024 Goal Updates

GOAL #1

Move Towards Online Permit Software	
Objective	Implement new online permitting software to enable a simplified permitting process across all departments
Measurement	Work with IT and all departments to assemble the best opinion for versatile communication between departments and applicants
Timing	2024-2025
Status Update	In progress

GOAL #2

Improve Field Communication	
Objective	Create better communication with inspectors in the field Up to the minute inspections results for permit holders
Measurement	Provide cell coverage to inspector's field computers
Timing	FY2024
Status Update	Completed

GOAL #3

Improve Staff Training	
Objective	Provide additional field staff with safety training Provide office staff with new training on working with the public Make sure all inspectors maintain Continuing Education credits
Measurement	Setup additional safety trainings Continue required training to gain pre-requisite CEU's to maintain required certifications of all department inspectors and building commissioner
Timing	Ongoing
Status Update	Ongoing



FY2025 Goals

GOAL #1

Educate Stakeholders on Department Operations	
Objective	Provide insight to stakeholders on the importance of the duties that are carried out by the Building Department
Measurement	Increase in communication and staff training on how to best assist applicants with the processes of the department
Timing	FY2025

GOAL #2

Continue Operating a Technical Review Committee	
Objective	Streamline communication with stakeholders from the different departments in order to identify and address the needs of the community and improve the well-being of the residents and businesses
Measurement	Continued positive feedback from the community that needs are being met effectively Start monthly committee meetings with stakeholders
Timing	FY2025

GOAL #3

Digitize All Office Files	
Objective	Scan all property address files and construct plans to digital files
Measurement	Digital copies lessen the need to file storage onsite or offsite Digital copies promote a central location for all departments to access files Eliminates multiple copies in different department of the same document
Timing	FY2025



Trends/Metrics

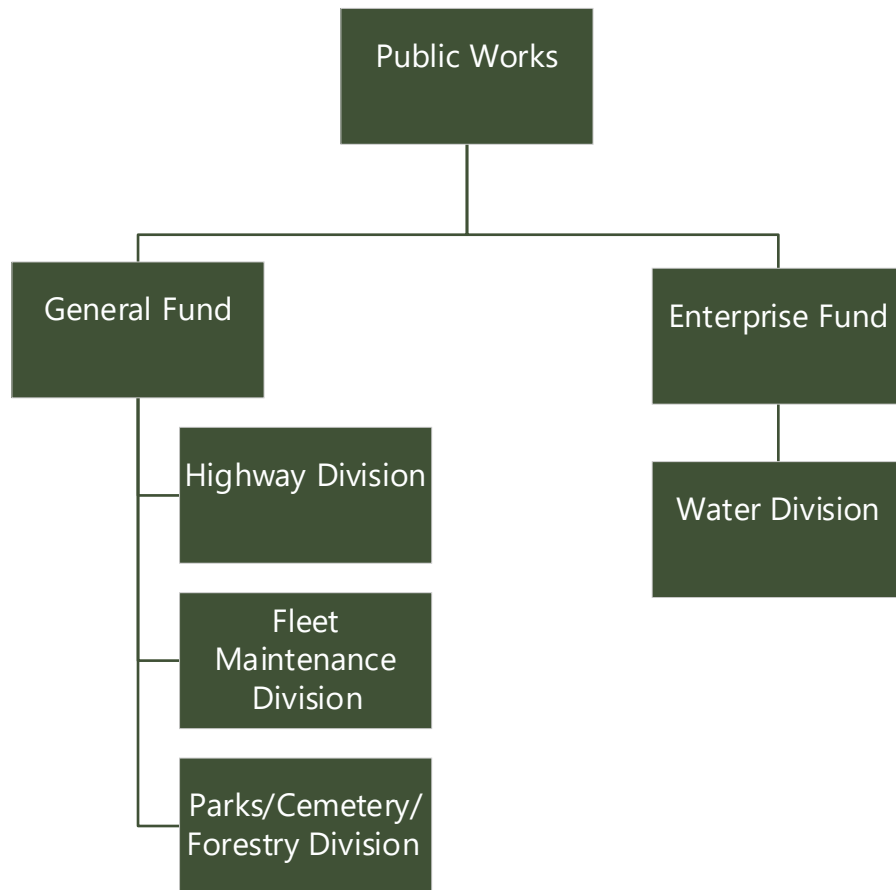
DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Total Fees Generated (\$)	\$579,207	\$1,209,47	\$300,331	\$800,000
Total Permits (#)	2,174	2058	957	2,000
Total Number of Inspections Performed (#)	3,455	4,111	1,603	4,200
Total Building Inspections Performed (#)	1,106	1,416	560	1,500
Total Electrical Inspections Performed (#)	1,491	1,425	612	1,500
Total Plumbing Inspections Performed (#)	376	528	215	650
Total Gas Inspections Performed (#)	301	417	135	500
Total Mechanical Inspections Performed (#)	149	297	81	300
Certificate of Inspections	32	28	n/a	30

Department of Inspections Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	282,452	290,133	301,001	10,868	3.75%
Expenses	16,502	29,750	30,700	950	3.19%
Total	298,954	319,883	331,701	11,818	3.69%



Public Works Division





Department of Public Works

Contact	Phone & Email	Location
Brian Antonioli Director of Public Works	508-384-5477 bantonioli@wrentham.gov	Public Works Building 360 Taunton Street

Mission Statement

The mission of the Wrentham Department of Public Works is to provide exceptional municipal services for Wrentham's residents, businesses, institutions and visitors through sound management, innovation, and teamwork. The Wrentham DPW is dedicated to efficiently and effectively maintaining and preserving the infrastructure of the Town in the most cost effective and environmentally conscious manner possible.

Brief Description of the Department

The Wrentham DPW provides a wide range of services to the residents of Wrentham. These services include snow and ice removal, storm-water drainage, water supply and distribution, vehicle fleet maintenance, maintenance and improvement of roads, maintenance of cemeteries, parks, management of the vendor provided refuse and recycling program, and operation of the brush dump where residents can bring branches, sticks, leaves, etc.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Department Head	0.5	0.5	0.5	0.5
Assistant Director	0.0	0.0	0.0	0.0
Division Manager	2.75	2.75	2.75	2.75
Office Manager	0.25	0.25	0.25	0.25
Division Supervisor	1.0	1.0	1.0	1.0
Laborer/Operator/Mechanic/ Water Technician	5.5	5.5	5.5	5.5
Administrative Assistant	0.5	0.5	0.5	0.5
Total FTE	10.5	10.5	10.5	10.5



FY2023 Accomplishments

- Annual roadway cleaning and improvements
- Snow & ice removal
- Cleaning of storm drains
- Replaced a section of failing drainage on Thurston Street
- Continued the process of locating a drinking water source in Wrentham
- Provide the essential services of supplying clean water for drinking and fire suppression
- Worked cooperatively with the Planning & Community Development Department on numerous grants and projects

FY2024 Goal Updates

GOAL #1

Continue Work on Potential Eagle Dam Removal	
Objective	Assess the current deteriorating conditions of Eagle Dam
Measurement	Public involvement and community engagement Hydraulic and Hydrologic Assessment
Timing	FY2024
Status Update	Phase II Complete

GOAL #2

Improve Park Street Conditions	
Objective	Improve the current conditions of Park Street to ensure the safety of residents while driving
Measurement	Lay down new pavement along Park Steet
Timing	FY2024
Status Update	Complete



GOAL #3

Culvert Assessments	
Objective	Locate vulnerable culverts around Town
Measurement	Comprehensive inventory and asset management prioritization plan for all road-stream crossings (bridges/culverts) Technical assessments on road-stream crossings, stormwater infrastructure, and associated climate change vulnerabilities Review of relevant background information, studies, and mapping, screening-level evaluations (using GIS data) and field data collection and analyses
Timing	FY2024
Status Update	Complete

GOAL #4

Begin Using Direct AP Entry	
Objective	Streamline process of paying vendor invoices
Measurement	Enter all vendor invoices directly into accounts payable software instead of submitting individually to Accounting each week Eliminate number of vouchers submitted each week by consolidating into one warrant pack
Timing	FY2024
Status Update	Complete

FY2025 Goals

GOAL #1

Begin Design Process of Red Dam Repairs	
Objective	Bring Red Dam into compliance with the Department of Conservation
Measurement	Use funding received to design repairs to Red Dam Work with Pare Corporation on design, cost, and construction in order to get documents out to bid
Timing	12-18 months



GOAL #2

Conduct Hawes Street Traffic Study	
Objective	Address resident concerns regarding traffic speed and other concerns
Measurement	Work with state and local agencies on traffic study Analyze traffic study results to better understand what should be done Communicate with property owners regarding options/solutions
Timing	FY2025

GOAL #3

Arnold Street Reconstruction	
Objective	Continue work on designing and getting project out to bid
Measurement	Receive design Prepare bid documents Solicit and award bids Construction – Install drainage system and repave roadways once new water system is installed
Timing	FY2025

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Public Way Access Permit	9	24	4	10
Trench Permit	36	47	14	30
Excavation Permit	26	24	11	10
Catch Basins Cleaned	N/A	1,536	1,371	1,371
Trees Removed	74	86	58	80
Cemetery Lots Sold	45	38	28	25



Department of Public Works Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	690,677	785,335	813,288	27,953	3.56%
Expenses	216,356	335,150	335,250	100	0.03%
Total	907,033	1,120,485	1,148,538	28,053	2.50%



Snow and Ice Budget Summary

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	71,222	55,000	55,000	-	0.00%
Expenses	330,648	95,000	95,000	-	0.00%
Total	401,870	150,000	150,000	-	0.00%

FY2025 Budget Highlights and Notes

- The operating budget remains level for this fiscal year
- As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose
- There are no FTEs included in this budget. It includes on call, standby, and overtime expenses

Fuel Budget Summary

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	137,323	150,000	155,000	5,000	3.33%
Total	137,323	150,000	155,000	5,000	3.33%

FY2025 Budget Highlights and Notes

- The operating budget for this department funds the annual cost of both diesel and regular fuel for all municipal buildings in the Town of Wrentham.
- Overall budget increase 3.33% due to contractual agreements
- The Town must go out to bid each year to ensure that a contract is entered with the vendor that will provide the best price
- There are no FTEs included in this budget



Street Lighting Budget Summary

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	86,519	90,000	90,000	-	0.00%
Total	86,519	90,000	90,000	-	0.00%

FY2025 Budget Highlights and Notes

- The operating budget for this department funds all National Grid electricity bills for all street lighting around town
- The budget for this department remains consistent from the prior year
- There are no FTEs included in this budget

Solid & Hazardous Waste Budget Summary

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	999,601	1,056,000	1,097,640	41,640	3.94%
Total	999,601	1,056,000	1,097,640	41,640	3.94%

FY2025 Budget Highlights and Notes

- The operating budget for this department funds the solid waste curbside services and disposal services for residents and municipal buildings around Wrentham
- Overall budget increase 3.94% due to contractual agreements with vendors
- Per ton cost of disposal is expected to increase in FY25
- There are no FTEs included in this budget



Water Division – Enterprise Fund

Contact	Phone & Email	Location
Brian Antonioli Director of Public Works	508-384-5477 bantonioli@wrentham.gov	Public Works Building 360 Taunton Street

Mission Statement

The mission of the Wrentham Water Division is to provide, protect, and preserve today’s water supplies for tomorrow’s consumers. Our responsibility and commitment is to provide quality drinking water that complies with all State & Federal standards, provide education, excellent customer service, and be stewards of our profession.

Brief Description of the Department

In addition to maintaining the infrastructure, the Water Division also performs critical tasks such as water meter reading & billing, managing the Backflow/Cross Connection Program, water conservation education, water quality testing, spring & fall water system flushing, annual system leak detection surveys, and a myriad of other important daily functions.

The Town’s municipal water system serves most of Wrentham’s population through about 4,000 customer water services. Currently, the water system includes five supply wells, three storage tanks, and a distribution system consisting of roughly 98 miles of water mains.





Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
DPW Director	0.5	0.5	0.5	0.5
Assistant DPW Director	1.0	1.0	1.0	1.0
Water Manager	1.0	1.0	1.0	1.0
Water Supervisor	1.0	1.0	1.0	1.0
Water Technician	4.0	4.0	4.0	4.0
Office Manager	0.75	0.75	0.75	0.75
Administrative Assistant	0.50	0.50	0.50	0.50
Administrative Assistant	0.48	0.48	0.48	0.48
Fleet Manager	0.25	0.25	0.25	0.25
Mechanic	0.50	0.50	0.50	0.50
Total FTE	9.98	9.98	9.98	9.98

FY2023 Accomplishments

- New water metering and reading systems were studied and put out to bid. A bid was awarded, and the water meter installation project began in spring of FY2023

FY2024 Goal Updates

GOAL #1

Continue Efforts to Improve Town's Water Service	
Objective	Accurately receive Town's water usage and give more transparency as it pertains to the Town's water needs
Measurement	Install new water meters and reading devices at homes and businesses throughout the Town
Timing	June 2024
Status Update	In Progress



GOAL #2

Improve the Current Condition of Well #3	
Objective	Repair Well #3 so that it's no longer in lessened pumping capacity and it can return to operate at higher permitted capacity Avoid further damage and potential total failure of the well
Measurement	Install a new replacement for Well #3
Timing	FY2024
Status Update	In Progress

GOAL #3

Identify New Potential Water Sources for West Wrentham	
Objective	Establish a new groundwater source in West Wrentham
Measurement	Identify multiple potential new groundwater sources Narrow down potential sources to find the best location
Timing	FY2024
Status Update	Complete

GOAL #4

Continue Efforts to Replace Water Main on Arnold Street	
Objective	Ensure water main on Arnold Street is able to provide adequate water for fire protection and residential purposes
Measurement	Replace current water main with a new one Avoid any problems that may arise from current water main not functioning properly
Timing	FY2024
Status Update	In Progress



FY2025 Goals

GOAL #1

Locate Water Source for West Wrentham	
Objective	Looking at all potential sources that were identified, definitively locate a drinking water source in West Wrentham
Measurement	Determine a viable new groundwater source Procure ownership (if not Town owned) Begin permitting/approval process
Timing	2 – 3 years

GOAL #2

Replace Chemical Tanks	
Objective	Replace chemical storage tanks in the well buildings
Measurement	Receive quotes to purchase new tanks Remove old existing tanks Install and plumb tanks
Timing	FY2025

GOAL #3

Put New Well #3 Online	
Objective	Put new Well #3 online pumping into the system
Measurement	Complete installation of new replacement well Receive all State and Federal permitting/approvals Rehab and tie-in to existing treatment building
Timing	FY2025



Trends/Metrics

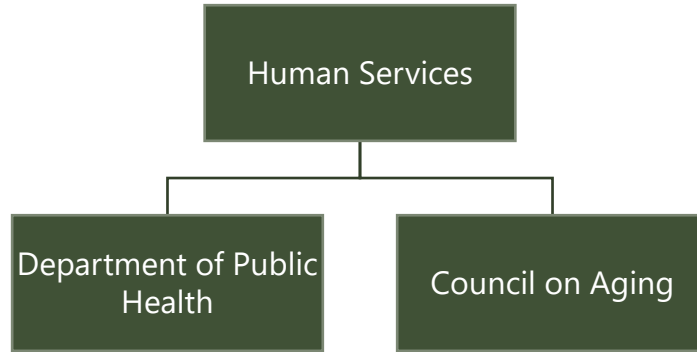
DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Trench Permits	78	45	28	30
Water Applications	53	53	6	50
Water Restriction Violation Letters	20	33	9	N/A

Water Division Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	596,934	837,171	869,211	32,040	3.83%
Expenses	600,381	831,150	831,150	-	0.00%
Total	1,197,315	1,668,321	1,700,361	32,040	1.92%



Human Services Division





Public Health Department

Contact	Phone & Email	Location
Kevin Sweet Executive Director/Chief Public Health Officer	508-384-5400 ksweet@wrentham.gov	Town Hall 1 st Floor 79 South Street
Lauren Hewitt Regional Public Health Nurse Manager	508-384-5485 lhewitt@metacometpha.org PHNurse@metacometpha.org	

Mission Statement

The mission of the Public Health Department is to prevent disease and injury, promote wellness, and protect the personal, community, and environmental health of all people in Franklin, Norfolk, and Wrentham.

Brief Description of the Department

The Metacomet Public Health Alliance is a collaboration among the Towns of Franklin, Norfolk and Wrentham to provide professional public health services and programs for the member communities. The Alliance is dedicated to improving the delivery of public health services and thereby improving the overall health and well-being of the member residents. The three contiguous communities recognize that working together on some public health challenges can be more effective than addressing them alone as individuals.

The Alliance was established and is supported by the Public Health Excellence Grant Program for Public Health Services offered by the Massachusetts Department of Public Health; established in the Spring of 2021. The Town of Wrentham serves as the Lead Community (management/fiduciary agent) for the Alliance. Initial Alliance efforts are concentrated on providing expanded public health nursing, sanitary inspections & enforcement, environmental health and emergency preparedness coordination to member municipalities. Each community maintains its governance through an elected Board of Health responsible for setting policy, adopting regulations to protect public health and safety and various statutory authorities.



Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Administrative Assistant (Wrentham Board of Health)	0.66	0.66	0.66	.66
Regional Shared Services Coordinator	0.0	0.0	0.0	1.0
Regional Public Health Nurse Manager	1.0	1.0	1.0	1.0
Regional Senior Public Health Nurse	1.0	1.0	1.0	1.0
Regional Epidemiologist	0.0	1.4	1.4	0.0
Regional Environmental Health Agent/EP Coordinator	0.30	1.0	1.0	1.0
Regional Health Agent	0.20	1.0	1.0	1.0
Total FTE	3.16	6.06	6.06	5.66

FY2023 Accomplishments

- Ongoing budget management, reporting and collaboration with the MA Department of Public Health (DPH), Office of Local & Regional Health (OLRH).
- Under the Direction of the Executive Director, the Metacomet Public Health Alliance shared services has received over \$1,300,000 in grant funds to date resulting in significant enhancement and supplement of local public health services.
- The Regional Public Health Nurses were able to conduct several successful Flu and Covid-19 clinics for employees and the public throughout the communities.
- The Public Health Nurses held a variety of trainings, informational sessions and clinics for the public.



FY2024 Goal Updates

GOAL #1

Workforce Credentials	
Objective	Utilize the Blueprint for Public Health Excellence and Capacity Assessment Results (CART) Toolkit to identify areas of opportunity in training and credentialing among public health staff
Measurement	Using the CART to track training and credentialing of Public Health Staff; develop a tracking system
Timing	July 2023 to June 2024
Status Update	Ongoing

GOAL #2

Tobacco Use Prevention	
Objective	Conduct a comprehensive review of tobacco control needs in Metacomet Public Health Alliance communities to reduce tobacco and nicotine use. The mission is to reduce the health and economic burden of tobacco use by preventing young people from starting to use tobacco and nicotine products, helping current tobacco and nicotine users to quit, protecting children and adults from secondhand smoke, and identifying and eliminating tobacco-related disparities.
Measurement	Joining a local Tobacco Control Commission or contracting a Tobacco Control Inspector.
Timing	October 2023 to June 2024
Status Update	Ongoing



GOAL #3

Identify Environmental Justice (EJ) Block Groups (BGs) & at-risk Populations Across Shared Services Arrangements	
Objective	Increase the shared services arrangements capacity to strengthen and advance the effectiveness, efficiency, and equity of the delivery of public health services; Develop a priority population framework for the Metacomet Public Health Alliance and implement framework to protect the health of at-risk populations more susceptible to health disparities.
Measurement	Using a GIS mapping tool to identify areas within the communities
Timing	January 2024 to June 2024
Status Update	Ongoing

FY2025 Goals

GOAL #1

Engage in an Intermunicipal Agreement with Franklin, Plainville and Wrentham for the Metacomet Public Health Alliance	
Objective	Establish an Intermunicipal Agreement (Service Exchange Agreement) with Plainville and Franklin for the established Metacomet Public Health Alliance.
Measurement	Draft of Intermunicipal Agreements; Fully executed & signed intermunicipal agreements with three communities.
Timing	Draft completed by August 2024; Agreement executed by January 2025



GOAL #2

Offer More Health and Wellness Opportunities and Health Education materials to the General Public

Objective	To participate in more community events and to provide health education materials during these events; To provide well-timed health and wellness classes to the general population.
Measurement	Number of events attended; Classes provided
Timing	Ongoing; July 24 to June 25

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Flu Clinics	40	38	N/A	N/A
Blood Pressure Clinics	24	36	N/A	N/A

Public Health Department Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	217,374	231,724	237,850	6,126	2.64%
Expenses	17,898	61,264	61,350	86	0.14%
Total	235,272	292,988	299,200	6,212	2.12%

**The Metacomet Public Health Alliance shared services program is funded through the MA Department of Public Health (DPH), Office of Local & Regional Health (OLRH) as part of the Public Health Excellence grant and is not part of Wrentham's operating budget.*



Council on Aging

Contact	Phone & Email	Location
Janet Angelico Director of Council on Aging	508-384-5425 jangelico@wrentham.gov	Wrentham Senior Center 400 Taunton Street

Mission Statement

The mission of the Council on Aging (COA) is to identify the needs of Town of Wrentham residents over the age of 60 and provide a variety of services and programs to meet those needs. The COA aims to provide exceptional activities and services to the Town of Wrentham Seniors on a continual and consistent basis.

Brief Description of the Department

The Council on Aging offers a wide range of activities and services are provided at the senior center, including the following:

- Yoga/Exercise
- Grocery Shopping
- Walking Group
- Line Dancing
- Painting
- Cribbage
- AARP Tax Aide
- Podiatrist
- Caregivers Support Group
- Memory Cafe
- Book Group





Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Director	1.0	1.0	1.0	1.0
Administrative Assistant	0.6	0.6	0.6	0.6
Outreach	0.7	0.7	0.7	0.7
Van Driver 1	0.3	0.3	0.3	0.3
Van Driver 2	0.4	0.4	0.4	0.4
Total FTE	3.0	3.0	3.0	3.0

FY2023 Accomplishments

- We now publish a professional-looking newsletter using LPI Publications. Our newsletter is now 12 pages in length, in color, and allows us to send much more information out to our senior residents. Seniors have a choice of receiving the newsletter either via email or regular mail, but it is also available online through the town's website. The response to this new format for our monthly newsletter has been overwhelming and there has been an increase in interest in our activities and programs at the Senior Center. We have helped people realize what the Senior Center has to offer, as well as help with issues or problems (SHINE, AARP Taxes, Legal Clinics, Veterans' Office) they may encounter.
- Expanded our Outreach Program to help seniors in the community. Our Outreach Worker has been committed to expanding the availability of programs and services for our seniors in need. She has been able to get the word out about offerings such as SNAP, fuel assistance, internet discount programs, legal services, Eversource and National Grid plans and assistance, Low Income Energy Assistance, transportation resources, suicide and crisis lifelines, as well as mental health resources and assistance.
- We are now able to offer transportation for various types of rides needed by seniors. Our van takes Wrentham seniors to locations here in town and to surrounding towns including Plainville, Foxborough, Norfolk and Franklin. We are also able to help seniors obtain rides to towns outside of our area with the GATRA On Demand United service, along with long-distance medical transportation with GATRA Miles for Health service. With the HESSCO Elder Services grant we are able to provide Title III-B Transportation to aid seniors with rides outside of our area, especially to Boston. Our Friends of Wrentham Seniors Group generously has a transportation stipend for emergency rides when there is no other resource available.



FY2024 Goal Updates

GOAL #1

Expand Upon Activities and Services That are Currently Being Offered	
Objective	The COA hopes to add more programs relating to mental health and caregiving
Measurement	Integrate two new programs to aid seniors and caregivers: <ul style="list-style-type: none">- Caregivers' Support Group- Memory Café
Timing	FY2024
Status Update	Completed

GOAL #2

Utilize Massachusetts Department of Elder Affairs' COA Formula Grant	
Objective	Use COA Formula Grant funds to fully fund a position at the Wrentham COA
Measurement	Receive COA Formula Grant funds that are sufficient to fully fund a position
Timing	FY2024
Status Update	Completed



FY2025 Goals

GOAL #1

Familiarize the Town with Offerings at the Senior Center	
Objective	Continue to familiarize the town with COA department operations and functions Make people aware of what the department is trying to accomplish for the Senior Citizens of Wrentham
Measurement	Continue to encourage citizen visits to the COA Continue to talk with the staff and keep everyone up to date on what is being offered Continue meeting with the COA Board Have discussions on what services we can offer the citizens of Wrentham to get the word out to the town
Timing	Ongoing effort: July 1, 2024 – June 30, 2025

GOAL #2

Expand the Availability of Transportation Services	
Objective	Expand our Transportation Options
Measurement	Ability to add more hours to our van operations to accommodate the transportation needs of seniors in the afternoon. Begin to look at the feasibility of adding hours to our van drivers' daily schedules. Additional hours would be subject to funding through GATRA reimbursement
Timing	July 1, 2024 – June 30, 2025



Trends/Metrics

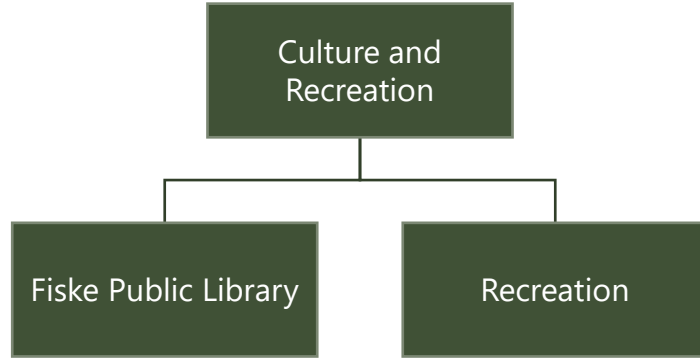
DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Number of Programs Offered	10	12	14	15
Number of New Programs	2	2	2	1
Number of Volunteers	13	15	5	15
Number of Newsletters Delivered	624/month	727/month	782/month	800/month

Council on Aging Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	150,459	145,289	150,636	5,347	3.68%
Expenses	5,920	5,300	5,775	475	8.96%
Total	156,379	150,589	156,411	5,822	3.87%



Culture and Recreation Division





Fiske Public Library

Contact	Phone & Email	Location
Kim Shipala Library Director	508-384-5440 kshipala@sailsinc.org	Fiske Public Library 110 Randall Road

Mission Statement

The mission of the Fiske Public Library Department is to provide free and open access to materials, services, and new technologies supporting lifelong learning, as well as to encourage and enable the pursuit of knowledge and the satisfaction of curiosity in our community.

Brief Description of the Department

The Fiske Public Library is a vital part of the Wrentham community. With services spanning far beyond lending books, the library offers a wide range of digital services including downloadable eBooks and audiobooks, music, TV shows and movies. It lends museum passes and offers a breadth and depth of educational and cultural programs for all ages including story hours, family friendly programs, lectures, online yoga classes, and a vibrant summer reading program. The library also has two meeting rooms and two study rooms for public use. In addition, notary and passport application services are provided.





Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Director	1.0	1.0	1.0	1.0
Principal Clerk	1.0	1.0	1.0	1.0
Children’s Librarian	0.6	0.8	1.0	1.0
Reference Librarian	1.0	1.0	1.0	1.0
Library Aides/Pages	1.3	1.3	1.3	1.8
Total FTE	4.9	5.1	5.3	5.8

FY2023 Accomplishments

- Hired a new Library Director
- Increased the Library of Things collection
- Children’s Librarian was made a full-time position
- Created a budget for Programming

FY2024 Goal Updates

GOAL #1

Create and Maintain a Comprehensive Collection of Materials Reflecting Community Needs	
Objective	Acquire different genres of fiction and nonfiction in various formats Purchase more copies of best sellers Increase access to diverse authors and titles
Measurement	Review circulation statistics
Timing	July 2023 – June 2024
Status Update	Ongoing



GOAL #2

Conduct an Inventory of the Library's Collections	
Objective	Identify and address weaknesses of current library collections
Measurement	Run lists of circulating materials that have not been checked out in 3-5 years Withdraw materials from Fiction, Nonfiction, DVDs, CDs, and Audiobooks that have not circulated in 3-5 years Withdraw outdated titles from Reference collection
Timing	July 2023 – January 2024
Status Update	Nonfiction, DVD's, CD's, and Audiobooks – Complete Fiction - Ongoing

GOAL #3

Extend the Library's Visibility in the Community	
Objective	Expand awareness of the Fiske Library's resources and services
Measurement	Increase presence on social media and provide new email newsletter Hosted and participated in Wrentham 350th events Seek new opportunities for collaboration with other town departments in the community
Timing	January 2023 – June 2024
Status Update	Ongoing

GOAL #4

Update the Library's Technology and Equipment	
Objective	Update old library equipment and add new software to improve existing library services
Measurement	Receipt printers added to circulation desk Old computer monitors replaced on public and staff computers Assabet Interactive Software added to manage online Museum Pass reservations and Meeting and Study Room reservations People traffic counter installed in the library's vestibule
Timing	January 2023 – June 2023
Status Update	Complete



FY2025 Goals

GOAL #1

Increase the Number of Hours the Library is Open to the Public	
Objective	Open the library on Mondays until 5:00pm Reopen the library on Wednesday evenings until 8:00pm
Measurement	Number of open hours Statistics of study room and meeting room reservations Patron visit statistics Circulation statistics
Timing	July 2024 – June 2025

GOAL #2

Update and Revise the Library's Policies and Procedures	
Objective	Update and Revise the Library's Policy Manual
Measurement	Fiske Library Board of Trustees are updating the library's policy manual Review of SAILS Library Network policies Review library staff procedures for efficiency and effectiveness
Timing	November 2023 – June 2025

GOAL #3

Increase Programming for Children, Teens, and Adults	
Objective	Increase the number of programs provided for patrons of all ages
Measurement	Addition of programs for elementary aged children Addition of programs for teens Addition of programs for adults Number of participants in the 2024 Mass Center for the Book Reading Challenge
Timing	FY2025



GOAL #4

Conduct Library-Wide Space Use Study	
Objective	Create a beautiful and welcoming entryway and lobby with improved space to display new materials Provide an enhanced area for patrons who work remotely from the library Improve Children's and Teens rooms
Measurement	Meet with library space consultants from the Massachusetts Library System (MLS), who would visit the Fiske Library and submit a report with recommendations Follow recommendations in report from MLS on reusing existing space, furniture, and shelving
Timing	January 2024 – July 2025

GOAL #5

Increase Circulation or Library Materials	
Objective	Increase number of displays Utilize social media to highlight new acquisitions Implement book recommendation newsletter Acquire more copies of popular titles Acquire more eBooks and Audiobooks
Measurement	Increased number of checkouts, downloads, newsletter subscriptions, and library cards
Timing	July 2024 – June 2025



Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Passport Applications	200	205	96	225
Notarized Documents	42	41	35	50
Circulation of Physical Materials (Books, etc.)	35,771	43,409	22,126	45,000
Circulation of Electronic Materials (eBooks, DVDs, etc.)	14,813	16,282	9,672	18,000
Number of Programs	68	142	123	175
Museum Pass Usage	266	364	192	400
Registered Users	5,399	5,265	5,141	5,300

Fiske Public Library Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	261,538	299,007	323,212	24,205	8.10%
Expenses	99,384	91,150	100,650	9,500	10.42%
Total	360,922	390,157	423,862	33,705	8.64%



Recreation Department

Contact	Phone & Email	Location
Jeffrey Plympton Recreation Director	508-384-5427 jplympton@wrentham.gov	Rice Recreation Complex 54 Emerald Street

Mission Statement

The mission of the Recreation Department is to enrich the lives of the residents of Wrentham by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and cultural opportunities for people of all ages to play, learn and build community.

Brief Description of the Department

The Recreation Department is responsible for three major facilities in the Town of Wrentham; William Rice Recreation Complex, Sweatt Recreation Complex, and Sweatt Beach. Also, the Recreation Department oversees a wide variety of programs and events for all age groups. Programs include all sport related leagues, schedules and placement. Recreation also has multiple programs that utilize our recreation facilities that include programs for all ages.

Personnel Summary (FTE)

Position	FY2022	FY2023	FY2024	FY2025 Budgeted
Recreation Director	1.0	1.0	1.0	1.0
Assistant Director	0.29	0.29	0.29	0.29
Secretary	0.29	0.29	0.29	0.29
Program Director	0.0	0.29	0.29	0.29
Total FTE	1.58	1.87	1.87	1.87

FY2023 Accomplishments

- Successfully hosted FY2023 Wrentham Turkeywhacker 5k Race on Thanksgiving Day
- Utilized Sweatt Funds received to repair basketball courts at Rice Complex
- Put on the following programs: Youth Rugby, Aerobic Dance, Bocce League, KP Warrior Summer Baseball Club



FY2024 Goal Updates

GOAL #1

Metacomet Greenway Project	
Objective	Submit for funding for Metacomet Greenway
Measurement	Apply for a grant through the new pilot program in connection with Massachusetts Department of Transportation (MassDOT) Work with Community Preservation Committee to complete necessary steps required to secure grant
Timing	FY2024
Status Update	In progress

GOAL #2

Begin Process of Putting Together Recreation Newsletter	
Objective	The Recreation Commission plans to produce a bi-annual Recreation Newsletter to Wrentham Community to provide better awareness of events, programs, and leagues
Measurement	Consult with other town departments or other town recreation departments to integrate the best and most effective approach Continue to gather information that we wish to be conveyed to citizens
Timing	FY2024
Status Update	In progress

GOAL #3

Continue to Create New Recreation Programs	
Objective	Implement new and exciting recreation programs for different age brackets
Measurement	Continue working with Norfolk County Recreation Departments to gain information on programs that will benefit our community Analyze feedback from the community on new programs that are rolled out
Timing	2024
Status Update	In progress



GOAL #4

Implement Additional Online Payment Methods	
Objective	Allow residents more flexibility and options as it pertains to registering for programs and events
Measurement	Add the ability to pay online by electronic check in addition to credit card
Timing	2024
Status Update	Complete – Effective February 2024

FY2025 Goals

GOAL #1

Distribute First Issue of Recreation Newsletter to Community	
Objective	The Recreation Commission plans to produce a bi-annual Recreation Newsletter to Wrentham Community to provide better awareness of events, programs, and leagues
Measurement	Relay important information and updates about all events, programs, and leagues to Wrentham Residents
Timing	FY2025

GOAL #2

Continue to Create New Recreation Programs	
Objective	Implement new and exciting recreation programs for different age brackets
Measurement	Continue working with Norfolk County Recreation Departments to gain information on programs that will benefit our community Analyze feedback from the community on new programs
Timing	FY2025



GOAL #3

Continue to Improve Recreation Website	
Objective	Make the Recreation Website an effective tool for residents to use
Measurement	Continue to offer online sign ups and registration for programs Update website continuously so that residents can stay up to date on what is happening
Timing	FY2025

Trends/Metrics

DESCRIPTION	FY2022	FY2023	FY2024 (2ND Qtr.)	FY2025 (Target)
Total Programs	-	37	38	40
New Programs	-	-	1	2
Program Fees	\$110,649	\$138,753	\$91,464	N/A
Field Use Fees	\$103,285	\$279,715	\$115,864	N/A

Recreation Department Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	170,159	180,113	189,321	9,208	5.11%
Expenses	11,500	13,500	13,500	-	0.00%
Total	181,659	193,613	202,821	9,208	4.76%



Section IV: Education





Education

Overview

The Town of Wrentham’s education budget is projected to increase \$680,978 (2.48%) from FY2024. The budgeted amounts are for Wrentham Public Schools along with the assessments from the three Regional School Districts that Wrentham students attend: King Philip Regional School District, Tri-County Regional Vocational Technical High School, and Norfolk County Agricultural High School.

Wrentham Public Schools expenses are estimated to increase by \$591,743 (4.25%) which is their largest budgetary increase in over a decade. The Wrentham Public Schools budget consists of a combination of personnel and operating expenses. Current enrollment in Wrentham Public Schools is 981 students.

King Philip Regional School District is expected to decrease by \$55,375 (0.45%). The current enrollment is 705 students at this school district. The King Philip budget is made up of an operating and debt assessment. The total FY2025 budgeted amount is \$12,190,470.

Tri-County Regional Vocational Technical High School budget is expected to increase by \$137,358 (10.8%). The current enrollment for Wrentham is 77 students at this school district. The Tri County Regional Vocational Technical School budget is made up of an operating and debt assessment. The total FY2025 budget is \$1,411,691.

Norfolk County Agricultural High School assessment is expected to increase by \$7,252 (11.18%). The projected enrollment for Wrentham in FY2025 is 16 students at this school district. The FY2025 budget for the Norfolk County Agricultural High School operating assessment is \$72,112.





Wrentham Public Schools

Wrentham Public Schools (“WPS”) makes it a priority to ensure that schools are sustaining a culture of continuous growth and learning that fosters equity and excellence. Also, it is their goal to strengthen family connections and community partnerships and ensure schools are safe, innovative, and inclusive. The Wrentham Public Schools' vision, in partnership with families and the community, is to educate the whole child, ensuring academic success, while developing the individual talents and skills of all its students. The mission of the Wrentham Public Schools, in partnership with families and the community, is to establish a safe, supportive, and structured environment in which our students can achieve individual success.

Delaney Elementary School

The Delaney Elementary School houses preschool through grade 3 classrooms in the Wrentham Public Schools and is located on the same campus as Roderick Elementary School (grades 4-6). The campus setting provides our students with the unique opportunity to spend their elementary years in one setting. Delaney Elementary is committed to its mission of working with you to help all our students become reflective, life-long learners.

Charles E. Roderick Elementary School

The Charles E. Roderick Elementary School has a mission to collaborate with families to provide all students with learning experiences through highly effective, consistent teaching practices and curriculum in a safe environment. At Roderick Elementary School, the focus is for students to become reflective, lifelong learners, who are respectful and responsible contributors to a global society. Each day, staff works to maintain a culture of continuous growth and learning; strengthen family and community connections; and ensure that the Charles E. Roderick Elementary School is safe, innovative, and inclusive.

Wrentham Public Schools Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	11,229,610	11,564,091	12,097,147	533,056	4.61%
Expenses	2,183,518	2,359,259	2,417,946	58,687	2.49%
Total	13,413,128	13,923,350	14,515,093	591,743	4.25%



King Philip Regional School District

The King Philip Regional School District inspires students to develop their passions and prepares them to succeed in a world of rapid and constant change. Our district services the towns of Norfolk, Plainville, and Wrentham. The mission of the King Philip Regional School District is to provide an educational community where students come first and have the opportunity to achieve to their fullest potential. This will be accomplished by fostering a climate of respect, individual and collective responsibility, creativity, and enthusiasm for learning.

King Philip Regional Middle School

King Philip Middle School serves students in grades 7 and 8. Students come from the Freeman-Kennedy School (Norfolk), the Beatrice H. Wood School (Plainville), and the Roderick School (Wrentham). We believe that the middle school environment is welcoming, inclusive, and affirming for all; health, wellness, and social-emotional competence are supported in curricula, school-wide programs, and related policies; the curriculum is challenging, exploratory, and diverse; and instruction fosters learning that is active, purposeful, and democratic.

King Philip Regional High School

At King Philip Regional High School (“King Philip”), we offer students many opportunities for excellence through a curriculum that sets high academic standards, cultivates critical thinking and creativity, and offers a well-rounded extracurricular program. Students are encouraged to become lifelong learners, to be productive contributors to society, to set ambitious goals, and to use all available resources. Our goal is to embrace the Information Age by using the most current and sophisticated technology that we can integrate into our curriculum. It is important that each student finds a productive path and feels a sense of belonging within our school community. To this end, we seek to provide a safe and supportive environment where students are comfortable and able to meet the demands that society continues to place upon them.

King Philip Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	11,467,286	11,642,915	11,633,123	(9,792)	-0.08%
Debt	646,930	602,930	557,347	(45,583)	-7.56%
Total	12,114,216	12,245,845	12,190,470	(55,375)	-0.45%



Tri-County Regional Vocational Technical High School

Tri-County Regional Vocational Technical High School (“Tri-County”) is accredited by the New England Association of Schools and Colleges. It is a member of the Massachusetts School to Career Initiative, a member of the Metro West Consortium on Technical Preparation, and a member of the Southern Regional Education Board’s High Schools That Work program.

Tri-County’s mission is to provide an excellent comprehensive technical and academic education to regional high school students. State-of-the-art technical skills and knowledge are enriched and complemented by a solid foundation of academic skills. Creative and cooperative partnerships between area employers and a dynamic staff at Tri-County guarantee the continued growth and development of exciting programs designed to prepare graduates for careers in the twenty-first century. This is a place where students succeed and are well-prepared for work or college. Enrollment at Tri-County is just over 1,000 students.

Tri-County is made up of students from Franklin, Medfield, Medway, Millis, Norfolk, North Attleboro, Sherborn, Walpole, Plainville, Seekonk and Wrentham.

The Tri-County Regional Vocational Technical School District received approval at a districtwide referendum on October 24, 2023, to construct a new \$286 million high school for students from its 11 sending districts, including Wrentham. After extensive study, Tri-County school leaders determined the current building, constructed in 1977, does not meet the needs for a 21st century technical education or current accessibility laws. Wrentham voters overwhelmingly approved the project with about 79 percent support. Based on current enrollment, the Town will be responsible for 8.17 percent of the debt, or \$26.8 million in total debt payments.

Tri-County Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	1,235,084	1,274,333	1,352,744	78,411	6.15%
Debt	-	-	58,947	58,947	100.00%
Total	1,235,084	1,274,333	1,411,691	137,358	10.78%



Norfolk County Agricultural High School

Norfolk County Agricultural High School (“The Aggie”) is a public high school that currently enrolls over 600 students from the 28 towns of Norfolk County as well as more than 40 out-of-county towns. The school is on 365 acres in Walpole and offers specialty training to students interested in Animal and Marine Science, Agricultural and Diesel Mechanics, Environmental Science, and Horticulture (Plant) Science.

Students attend vocational and academic classes every day. Grade 9 students explore all programs during their freshman year, Grade 10 students can narrow their interests during their sophomore year, and Grade 11 students choose their major prior to the beginning of their junior year, completing major requirements until graduation.

The Aggie offers an Internship Program to provide an authentic career experience for students in new and emerging fields of agriculture aligned to their chosen major, while increasing post-secondary links for students. These real-life experiences will also connect academic and vocational studies to a student’s career plan, while reinforcing their positive work habits, ability to demonstrate collaborative teamwork, technical skills, and their related fields and problem-solving skills. Presently there are five internship sites: Arnold Arboretum of Harvard University, Mass General Hospital, New England Wildlife Center, Milton Caterpillar, and The Trustees of the Reservation.

The Aggie also offers a cooperative education program; a program of vocational/agricultural education for students, through cooperative arrangement between the school and employers, to receive instruction, both academic courses and vocational. Such instruction shall be planned and supervised by the school and the employer so that each contributes to the student's education and employability.

Norfolk County Agricultural Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	31,287	64,860	72,112	7,252	11.18%
Total	31,287	64,860	72,112	7,252	11.18%



Section V: Non-Departmental





Debt Service

Overview

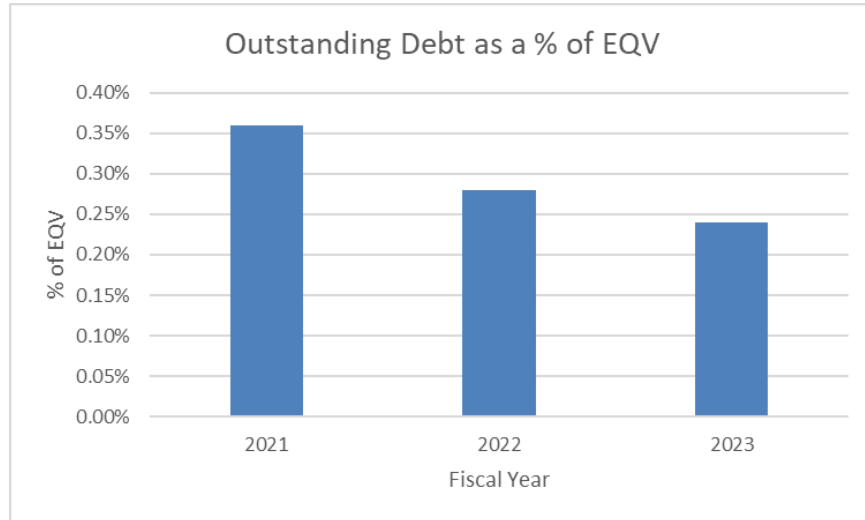
The sale of municipal bonds is an alternative form of financing capital projects authorized under Massachusetts General Laws, Chapter 44, Sections 7 & 8. Bonds are sold through a competitive bidding process or can be directly negotiated with banks and brokerage firms. Once sold, the funds are available 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. 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 Wrentham’s case is \$2,814,471,000 as of FY2023. This translates to \$140,723,550 for the Town of Wrentham. Currently the Town has \$7,795,432 in principle authorized, which is well within the legal limit.

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

<u>Fiscal Year End</u>	<u>General Obligation Bonds Outstanding</u>	<u>2020 Population</u>	<u>State Equalized Valuation</u>	<u>Per Capita Debt</u>
2023	\$ 5,925,432	12,178	\$ 2,814,471,000	\$ 487
2022	6,953,789	12,178	2,481,220,700	571
2021	7,982,146	12,178	2,481,220,700	655
2020	5,290,272	12,178	2,225,687,600	434
2019	6,548,399	12,178	2,225,687,600	538



Bond Rating

The Town uses services of Hilltop Securities Inc., a Financial Advisor and Standard and Poor’s Financial Services LLC, a credit rating agency to prepare for the issuance of bonds, comply with complex tax regulations, and assure a competitive climate for bids. The town has a bond rating of AA+ rating on the S&P’s bond rating scale, equivalent to an Aa1 rating on the Moody’s bond rating scale. Wrentham’s last credit rating was in October 2023.

S&P	Moody’s	Rating grade description (Moody’s)	
AAA	Aaa	Investment grade	Minimal credit risk
AA+	Aa1		Very low credit risk
AA	Aa2		
AA-	Aa3		
A+	A1		Low credit risk
A	A2		
A-	A3		
BBB+	Baa1		Moderate credit risk
BBB	Baa2		
BBB-	Baa3		



Long-Term Debt Approval Process

Local legislative decisions are made by an open town meeting consisting of all the registered voters in the Town. Subject to the legislative decisions made by the town meeting, the affairs of the Town are generally administered by a five-member Select Board. The Town Manager, appointed by the Select Board, handles day-to-day matters. All debt authorization must be approved by a 2/3rd majority and any debt excluded from the limitation of Proposition 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 \$5,925,432 in long term debt outstanding of which \$1,571,508 was for general fund projects and \$4,353,924 was supporting water enterprise projects. Of the total debt outstanding, none is exempt from the limitations of Proposition 2 ½.

General obligation bonds and notes payable outstanding as of June 30, 2023 were as follows:

Description of Issue	Interest Rates	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental Activities:</i>					
General obligation bonds	2.00% - 5.25%	\$ 2,025,000	\$ -	\$ (490,000)	\$ 1,535,000
MCWT notes payable	2.00%	<u>56,711</u>	<u>-</u>	<u>(20,203)</u>	<u>36,508</u>
Total Governmental Activities		<u>\$ 2,081,711</u>	<u>\$ -</u>	<u>\$ (510,203)</u>	<u>\$ 1,571,508</u>
<i>Business-Type Activities - Water:</i>					
General obligation bonds	2.00% - 4.00%	\$ 4,405,000	\$ -	\$ (295,000)	\$ 4,110,000
MCWT notes payable	2.00%	<u>467,078</u>	<u>-</u>	<u>(223,154)</u>	<u>243,924</u>
Total Business-Type Activities - Water		<u>\$ 4,872,078</u>	<u>\$ -</u>	<u>\$ (518,154)</u>	<u>\$ 4,353,924</u>



Debt service requirements on long-term debt at June 30, 2023 were as follows:

Year Ended June 30,	Governmental Activities			
	General Obligation Bonds		Direct Borrowings and Placements	
	Principal	Interest	Principal	Interest
2024	\$ 295,000	\$ 49,019	\$ 10,000	\$ -
2025	255,000	37,919	10,000	-
2026	255,000	27,969	10,000	-
2027	120,000	20,719	3,254	-
2028	120,000	16,169	3,254	-
2029 - 2033	315,000	40,716	-	-
2034 - 2038	175,000	8,400	-	-
	<u>\$ 1,535,000</u>	<u>\$ 200,911</u>	<u>\$ 36,508</u>	<u>\$ -</u>

Year Ended June 30,	Business-Type Activities: Water			
	General Obligation Bonds		Direct Borrowings and Placements	
	Principal	Interest	Principal	Interest
2024	\$ 295,000	\$ 119,150	\$ 228,154	\$ -
2025	295,000	108,375	3,154	-
2026	295,000	97,325	3,154	-
2027	290,000	97,325	3,154	-
2027	290,000	97,325	3,154	-
2029 - 2033	1,290,000	330,750	3,154	-
2034 - 2038	875,000	135,750	-	-
2039 - 2041	480,000	40,000	-	-
	<u>\$ 4,110,000</u>	<u>\$ 1,026,000</u>	<u>\$ 243,924</u>	<u>\$ -</u>

Current Debt Service Payment Schedule

The Town financials depicting activity through FY2041, noted approximately 15 years of principal and interest payments for the General Fund and 18 years for the Water Enterprise Fund as shown below.



Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2023	-	-	-
06/30/2024	828,154.00	169,568.76	997,722.76
06/30/2025	563,154.00	147,693.76	710,847.76
06/30/2026	563,154.00	126,693.76	689,847.76
06/30/2027	416,408.00	108,493.76	524,901.76
06/30/2028	416,408.00	93,093.76	509,501.76
06/30/2029	398,154.00	80,043.76	478,197.76
06/30/2030	365,000.00	67,700.01	432,700.01
06/30/2031	305,000.00	54,165.63	359,165.63
06/30/2032	270,000.00	45,100.00	315,100.00
06/30/2033	270,000.00	38,225.00	308,225.00
06/30/2034	270,000.00	31,350.00	301,350.00
06/30/2035	195,000.00	24,475.00	219,475.00
06/30/2036	195,000.00	20,225.00	215,225.00
06/30/2037	195,000.00	15,975.00	210,975.00
06/30/2038	195,000.00	11,725.00	206,725.00
06/30/2039	160,000.00	8,000.00	168,000.00
06/30/2040	160,000.00	4,800.00	164,800.00
06/30/2041	160,000.00	1,600.00	161,600.00
Total	\$5,925,432.00	\$1,048,928.20	\$6,974,360.20

Par Amounts Of Selected Issues

November 16 2005 MWPAT T5 99-1000-1 (OE).....	20,238.00
November 1 2006 MWPAT DW-01-21 (O).....	225,000.00
December 18 2007 MWPAT T5 99-1000-2B (OE).....	16,270.00
March 18 2009 MCWT DW-01-21-A (O).....	18,924.00
April 1 2010 (O).....	385,000.00
June 12 2014 -Paving- Elysium Street (I).....	65,000.00
June 12 2014 -Roderick School Paving (I).....	5,000.00
June 12 2014 -Sidewalk & Roads (I).....	90,000.00
June 12 2014 -Asbestos Removal (I).....	25,000.00
June 12 2014 -Water Mains (O).....	825,000.00
November 1 2017 -Building Remodeling- Restroom (I).....	100,000.00
November 1 2017 -School Roof (O).....	525,000.00
October 29 2020 -Cur Ref of 8 15 06 School Construction (I).....	410,000.00
October 29 2020 -Madison St. Water Main (O).....	2,900,000.00
October 29 2020 -Rice Recreation Area Playground (I).....	315,000.00
TOTAL.....	5,925,432.00



Budget

General Fund Debt Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Debt Principal	405,203	265,000	225,000	(40,000)	-15.09%
Debt Interest	50,444	44,445	34,936	(9,509)	-21.40%
Total	455,647	309,445	259,936	(49,509)	-16.00%

Water Enterprise Debt Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Debt Principal	449,743	450,929	508,154	57,225	12.69%
Debt Interest	130,459	231,869	196,647	(35,222)	-15.19%
Total	580,202	682,798	704,801	22,003	3.22%



Pension, Benefits, and Insurance

Retirement / Pension

The Town of Wrentham 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 Norfolk County 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.

The Town of Wrentham's Basic Financial Statements¹ ending June 30, 2023 states:

Pension Plan Description – The Town contributes to the Norfolk County Retirement System, a cost-sharing multiple-employer defined benefit pension plan. The Retirement System was established under Chapter 32 of MGL. The Retirement System is administered by the Norfolk County Retirement Board. Stand-alone financial statements for the year ended December 31, 2022 were issued and are available by submitting a request to the Retirement System at 480 Neponset Street, Building No. 15, Canton, Massachusetts 02021.

Benefit Terms – Membership in the Retirement System is mandatory for all full-time employees and nonseasonal, part-time employees who, in general, regularly work more than twenty hours per week. Teachers and certain administrative personnel employed by the school department participate in a separate pension plan administered by the Massachusetts Teachers' Retirement System, which is the legal responsibility of the Commonwealth of Massachusetts.

Massachusetts contributory retirement system benefits are uniform throughout the Commonwealth. The Retirement System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year or five-year average annual rate of regular compensation, depending on the participant's date of hire. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and job classification.

The most common benefits paid by the Retirement System include normal retirement, disability retirement and survivor benefits.

Net Pension Liability – At June 30, 2023, the Town reported a liability of \$16,260,991 for its proportionate share of the net pension liability. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022 and rolled forward to December 31, 2022, the measurement date.

¹ Town of Wrentham, Massachusetts, "Basic Financial Statements and Additional Information", "Year Ended June 30, 2023", Page 41-44.



The Town’s proportion of the net pension liability is based on a projection of the Town’s long-term share of contributions to the Retirement System relative to the projected contributions of all employers. The Town’s proportion was approximately 2.81% at both December 31, 2022 and 2021.

The Town consistently takes advantage of the early payment discount offered by Norfolk County for the retirement assessment.

Retirement/Pension Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	2,622,793	2,904,585	2,973,605	69,020	2.38%
Total	2,622,793	2,904,585	2,973,605	69,020	2.38%

Other Post Retirement Benefits (OPEB)

In addition to a pension system, the Town is also responsible for certain post retirement benefits for employees. The Town of Wrentham’s Basic Financial Statements² ending June 30, 2023 defines the Town’s OPEB Plan as:

The Town administers a single-employer defined benefit healthcare plan (the “OPEB Plan”). The OPEB Plan provides health and life insurance benefits (other postemployment benefits) to current and future retirees, their dependents and beneficiaries.

Specific benefit provisions and contribution rates are established by collective bargaining agreements, state law and Town ordinance. All benefits are provided through the Town’s premium-based insurance program. The OPEB Plan does not issue a stand-alone financial report and is presented as a fiduciary fund in the Town’s financial statements. OPEB Plan disclosures can be found in this footnote disclosure.

As of June 30, 2023, a total of 125 inactive employees or beneficiaries were currently receiving benefits through the OPEB Plan combined with 275 active employees for a total of 400 employees eligible to receive benefits.

Contributions – The contribution requirements of OPEB Plan members and the Town are established and may be amended by the Town. Retirees contribute 25% of the calculated health and life insurance premiums; the remainder is paid by the Town. The Town currently contributes enough money to the OPEB Plan to satisfy current obligations on a pay-as-you-go basis plus additional contributions in varying amounts annually.

² Town of Wrentham, Massachusetts, “Basic Financial Statements and Additional Information”, “Year Ended June 30, 2023”, Page 45-49.



The Town's net OPEB Liability at June 30, 2023 was \$49,315,873 based upon the last actuarial valuation as of July 1, 2021 and a measurement date of June 30, 2023.

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2022	\$ 48,403,113	\$ 597,858	\$ 47,805,255
Changes for the year:			-
Service cost	2,272,243	-	2,272,243
Interest	1,771,728	-	1,771,728
Changes in assumptions	(1,092,670)	-	(1,092,670)
Employer contributions	-	1,365,308	(1,365,308)
Net investment income	-	75,375	(75,375)
Benefit payments	(1,253,024)	(1,253,024)	-
Net changes	1,698,277	187,659	1,510,618
Balances at June 30, 2023	<u>\$ 50,101,390</u>	<u>\$ 785,517</u>	<u>\$ 49,315,873</u>

OPEB Budget

Wrentham does not currently contribute to OPEB through operating budget appropriations. The Town dedicates allocations from free cash and retained earnings towards OPEB when available balances allow.

Health & Life Insurance

Wrentham receives Health Insurance benefits through the Massachusetts Interlocal Insurance Association (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, active employees access these health benefits at a 75%/25% split between Town and employee. Wrentham is constantly exploring options to potentially mitigate the impact of health insurance premium increases.

Life Insurance benefits are offered through Boston Mutual Life Insurance Company. Employees are eligible for \$30,000 in Life Insurance coverage at a 50%/50% split between Town and employee.

Health & Life Insurance Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Health Insurance	4,404,595	4,724,000	4,925,000	201,000	4.25%
Life Insurance	5,835	17,300	17,300	-	0.00%
Total	4,410,430	4,741,300	4,942,300	201,000	4.24%



Medicare Tax

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

Medicare Tax Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	307,946	320,000	340,000	20,000	6.25%
Total	307,946	320,000	340,000	20,000	6.25%

Other Insurance Expenses

Wrentham secures workers compensation, property, casualty, and other insurance coverages through the Massachusetts Interlocal Insurance Association (MIIA). MIIA has a dedicated team of Risk Managers who assist with MIIA Rewards, grant opportunities, and provide recommendations. AON is the Workers Compensation team collaborating with MIIA to evaluate claims.

The Town continues to receive discounts on its insurance premiums as a member of MIIA through its MIIA rewards program credits which are earned through participation in training and risk management best practices. The Town also takes advantage of MIIA's early payment discount.

Other Insurance Expenses Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	467,263	588,500	623,500	35,000	5.95%
Total	467,263	588,500	623,500	35,000	5.95%

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



Other

Reserve Fund

The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Finance Committee pursuant to petition of the Town Manager on behalf of departments. In accordance with the provisions of Massachusetts General Laws Chapter 40, section 6, it is intended to meet “extraordinary or unforeseen expenditures.”

While the Reserve Fund may be allocated for any Town purpose, the original Reserve Fund budget for each year has not been used for Education operating budgets. This is because the Wrentham Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Town Manager has no similar authority to make transfers among the 10 separate appropriation accounts that constitute the Town Budget Article.

Requests from Town departments are first reviewed by the Finance Department and approved by the Town Manager before being submitted to the Finance Committee for its consideration. Since FY18, no funds were transferred to other accounts.

Reserve Fund Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	-	200,000	200,000	-	0.00%
Total	-	200,000	200,000	-	0.00%

Legal

The Legal budget provides funding for legal assistance through various legal counsel and services. Legal assistance is provided to all Town Departments as needed. This budget pays for Town Counsel, Labor Counsel, Special Legal Counsel and various legal investigations/litigation matters. The Town contracts with the firm of Mead, Talerman, and Costa LLC for a broad range of legal services including town/labor counsel, litigation, permit review, contract review, advice to boards and committees, zoning enforcement, review of proposed bylaws, and negotiation of various agreements. The primary objective is to avoid significant legal expenses by taking preventative actions, establishing clear policies, and by providing regular training for employees.



Legal Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Expenses	87,175	122,000	122,000	-	0.00%
Total	87,175	122,000	122,000	-	0.00%

Aquatic Property Maintenance

The Aquatic Property Maintenance budget supports the adequate treatment and care that it takes to preserve Lake Pearl, keeping it usable throughout the summer while working collaboratively with the Lake Pearl Advisory Committee and private lake associations of Lake Archer and Mirror Lake.

Aquatic Property Maintenance Budget

	FY2023 Expended	FY2024 Budget	FY2025 Budget	2025 vs. 2024	
				\$ (+/-)	% (+/-)
Payroll	-	-	6,000	6,000	100.00%
Expenses	29,150	40,100	42,000	1,900	4.74%
Total	29,150	40,100	48,000	7,900	19.70%

Emergency Management

The Wrentham Emergency Management Agency (WEMA) is the town agency responsible for coordinating local, state, regional, federal, volunteer, and private resources during emergencies and disasters in the Town of Wrentham. The Emergency Management Director (EMD) provides the lead command and control for all hazards that require the coordination of more than one agency for emergency events.

The Emergency Operations Center (EOC) is located at the Wrentham Public Safety building. The EOC is under the command and authority of the Emergency Management Director. The center provides a place for representatives of the Local Emergency Management Team to assemble and coordinate the support of any type of emergency in the Town. The EOC is equipped with computers, communication, and monitoring equipment, which enables officials of the various departments and outside agencies to communicate and bring needed resources to the emergency. If additional resources from outside the community are required, Emergency Management will coordinate requests through the center.



Emergency Management Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	5,657	7,500	7,500	-	0.00%
Total	5,657	7,500	7,500	-	0.00%

Communications

Wrentham’s dispatch operations are administered by the Metacomet Emergency Communications Center (MECC) a Regional Communications Center serving the Police and Fire Departments of Wrentham, Franklin, Mendon, Millville, Norfolk, and Plainville. It is governed by a five-person Board of Directors composed of the Town Administrator/Manager of each of the four original towns (Franklin, Norfolk, Plainville and Wrentham) and an alternating term member from added communities (Mendon and Millville). The Board appoints an Executive Director to oversee the day-to-day operations of the regional emergency dispatch center.

The center is staffed 24x7 and is responsible for answering 9-1-1 calls in each community, business calls, and dispatching appropriate emergency responders based on the call's nature. It serves approximately 70,000 in population covering 95 square miles. All MECC employees are certified in Emergency Medical Dispatch, Fire Service Dispatch and Law Enforcement Dispatch. When residents call to report an emergency, the Call Taker will ask a series of questions and will provide residents with pre-arrival instructions. Concurrently, Fire and Police Radio Operators are dispatching responders to the scene.

The Town Manager continues to serve as the Vice Chairman of the Board for the Metacomet Emergency Communications Center (MECC) since going live in 2018; spearheading the addition of Mendon/Millville to the District that resulted in a 5-year total cost savings for Wrentham of over \$2,000,000.

Communications Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	181,093	411,290	550,942	139,652	33.95%
Total	181,093	411,290	550,942	139,652	33.95%



Veterans Services

Wrentham is a member of a shared Veterans Services District along with the Towns of North Attleboro and Plainville. The District provides information, advice, and assistance to Veterans and their dependents regarding benefits to which they may be entitled. Additionally, it assists returning service members with military transition, civilian life reintegration and the pursuit of meaningful productive healthier lives in the community.

The Veterans Services budget includes veteran benefits payments under Massachusetts General Law, Chapter 115, this direct financial assistance is provided to qualifying veterans. The state reimburses Wrentham a minimum of 75% of all approved expenditures for Chapter 115 Veteran Benefits.

Veterans Services Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	30,174	58,900	62,904	4,004	6.80%
Total	30,174	58,900	62,904	4,004	6.80%

Historical Commission

The Wrentham Historical Commission is responsible for preserving, maintaining, displaying, and collecting Town history, and using it for educational purposes. The Commission maintains the Wampum House, a circa approx. 1740 cape style farmhouse at Wampum Corner, 677 South Street. The Commission also executes the Town's demolition bylaw which can be used to delay historical building demolition for up to one year while alternatives to demolition are explored. Per Wrentham Town Code, Chapter 297-2, any home fifty years or over that is proposed to be demolished will come before the Historical Commission for approval. The Historical Commission shares space with the Cultural Council at the Old Fiske Library, built in 1894, and now renamed the Old Fiske Museum. The Museum hosts a variety of exhibits and open houses throughout the year. The commission gallery features historical artifacts from Wrentham's rich history.

Historical Commission Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	-	250	1,750	1,500	600.00%
Total	-	250	1,750	1,500	600.00%



Tuition Assessments

Charter School Tuition - The purpose of this program is to assess the sending municipality or regional school district for pupils attending charter schools. Charter school tuition charges are assessed against the sending district and paid to the charter school district. Charter Schools receive per-pupil payments from sending districts equal to the average cost per student in that district, plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings. Assessments for the upcoming fiscal year are based on pre-enrollment data from October of the current fiscal year.

School Choice Sending Tuition - This is an assessment to the Town of Wrentham for pupils attending another school district under school choice. School choice tuition charges are assessed against a sending district and paid to a receiving school district. Per pupil tuition rates are based on the receiving district's per pupil costs for the prior fiscal year. Costs are based on instruction, pupil services, administration, maintenance, and fixed charges. A student's tuition equals 75 percent of the per pupil cost, up to a limit of \$5,000. Wrentham is charged \$5,000 per student, except for students with an individualized education plan, in which case a special education increment augments that tuition.

Tuition Assessments Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
School Choice Sending Tuition	27,777	5,000	10,000	5,000	100.00%
Charter School Sending Tuition	1,323,995	1,344,640	1,248,204	(96,436)	-7.17%
Total	1,351,772	1,349,640	1,258,204	(91,436)	-6.77%



State & County Assessments

The State of Massachusetts charges assessments to its municipalities for various expenses, including regional transit services, county government expenses and environmental charges. Wrentham, according to the Governor’s FY2025 Budget will be assessed \$314,228 (see below for Governor’s Budget).

State & County Assessment Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Expenses	294,466	302,960	314,228	11,268	3.72%
Total	294,466	302,960	314,228	11,268	3.72%

Capital Outlay

Due to a reduction in debt, the Town Manager in FY2020 was able to establish a Town Manager’s discretionary Capital Outlay budget funded by the tax levy. This initiative allows for the continued funding of capital moving forward without the need to rely solely on one-time revenues such as free cash or borrowing for projects. This plan establishes the practice of funding capital projects within the operating budget through capturing retiring debt and earmarking it for the Capital Outlay budget ensuring that it is not repurposed for another use. Establishing this procedure when the budget allows is a sound financial practice.

Capital Outlay Budget

	FY2023	FY2024	FY2025	2025 vs. 2024	
	Expended	Budget	Budget	\$ (+/-)	% (+/-)
Payroll	-	15,000	15,000	-	0.00%
Expenses	308,322	435,000	485,000	50,000	11.49%
Total	308,322	450,000	500,000	50,000	11.11%



Section VI: Capital Outlay





Capital Overview

Narrative

The Town of Wrentham is currently updating its five-year capital improvement plan (CIP) for FY2025-FY2029 which will enable the Town to address important equipment, infrastructure, and facility needs. There are significant investments needed in the near future for roads, sidewalks, the water system, DPW Facility, and Roderick Elementary School. Having a CIP tends to enhance a municipality's status with bond rating agencies and facilitates the Town's ability to incorporate capital spending into fiscal planning. A capital project is defined 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.

Historically, the Town has used multiple sources to fund its capital budget with capital requests being primarily funded from the following: Free Cash, Ambulance Receipts, Chapter 90 funds, Water Retained Earnings, Bond Issuances, and the Capital Stabilization Fund. Capital requests are presented to Town Meeting for funding approval.

The CIP plan is the result of a team effort between the Town Manager, Finance Department, and department heads. Projects are identified based on input from operating departments regarding service needs, physical condition, and usage requirements of assets that should receive funding consideration in the CIP. Potential projects are evaluated in relation to each other to ensure that the highest priority projects receive public funding.

The Capital Improvement Plan shall include the following:

- A list of all capital improvements proposed to be undertaken during each of the ensuing 5 fiscal years, with supporting information as to the need for each capital improvement.
- Cost estimates, proposed methods of financing and recommended time schedules for each improvement.

The Town Manager is responsible for submitting a recommended CIP to the Select Board and Finance Committee annually. The Select Board may vote to accept the plan or return it for revision. The Finance Committee is tasked with reviewing the CIP and making recommendations that are presented to Town Meeting.

The Annual Town Meeting occurs on the first Monday of June. Department Heads 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 below summarizes the Town's capital planning process.

Wrentham's Capital Process Calendar





FY2025 Capital

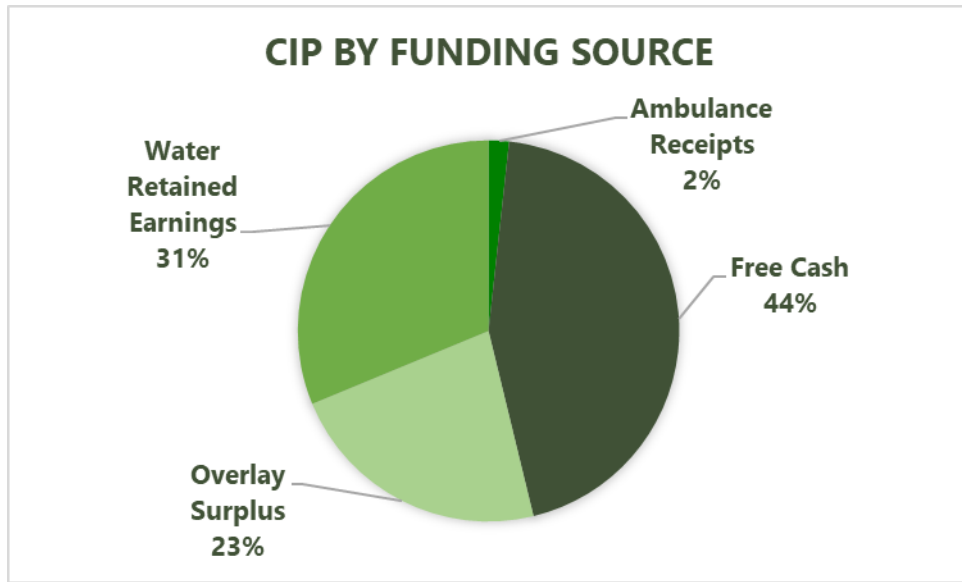
FY2025 Capital Projects

For FY2025, the Town Manager recommended \$3,317,111 in capital investment. The projects and outlays are summarized below and include \$1,475,353 in expenditures made with certified free cash, a testament to the strong financial management of the Town and commitment to funding as much as possible with existing resources rather than additional taxation and borrowing.

Department	FY2025 Project Description	Funding Source	FY2025 Total
Facilities	Replace Kitchen Cabinets & Appliances at Fire Department	Free Cash	\$55,000
Fire Department	ALS Ambulance Replacement (Lease Payment 5 of 5)	Ambulance Receipts	\$57,258
Fire Department	Engine 2 Replacement (Lease Payment 6 of 7)	Free Cash	\$83,633
Fire Department	Replace 1990 GMC Tanker Truck	Overlay Surplus	\$510,000
Fire Department	Replace 1994 F-350 Brush Truck	Overlay Surplus	\$238,000
Public Works	Ford F-350 Dump Truck	Free Cash	\$78,530
Public Works	Ford F-550 Dump Truck	Free Cash	\$87,630
Public Works	Stormwater Asset Management Planning Grant Match	Free Cash	\$50,000
Public Works	Supplemental Ch. 90 Funds for Road and Sidewalk Improvements	Free Cash	\$500,000
Public Works	Red Dam Repairs	Free Cash	\$165,000
Recreation	Rice Complex Parking Lot – Resealing, Crack Repair, & Line Painting	Free Cash	\$75,000
Schools	English Language Curriculum Update	Free Cash	\$200,000
Schools	Installation of Security Film	Free Cash	\$120,560
Schools	Replacement of Delaney Main Office A/C System	Free Cash	\$60,000
Water	Arnold Street Water Main Replacement	Retained Earnings	\$340,000
Water	Backhoe	Retained Earnings	\$105,000
Water	Dedham Street Railroad Bridge Water Main Replacement	Retained Earnings	\$250,000



Water	Lead Service Line Replacement Survey	Retained Earnings	\$82,500
Water	Lloyd Ave Water Main Replacement & Ames Ave Tie In	Retained Earnings	\$190,000
Water	Unidirectional Flushing Program	Retained Earnings	\$69,000
Total			\$ 3,317,111





Historic Capital

Historic Capital Projects

Annually the town of Wrentham reviews, recommends, and funds a list of capital projects. Over the past five years, roughly 38 projects have been approved and funded using a combination of general fund appropriations, Enterprise Funds, Free Cash, and special funds totaling approximately \$13,926,964. A variety of capital improvements have been made including to the water system, repairs to municipal buildings, 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

Department	FY2024 Project Description	Funding Source	FY2024 Total
Council on Aging	HVAC Replacement	Free Cash	\$85,000
Facilities	Replace Two (2) Gas Fire Heater Units at Wastewater Treatment Plant	Free Cash	\$35,000
Fire Department	ALS Ambulance (Lease Payment 4 of 5)	Ambulance Receipts	\$57,258
Fire Department	Engine 2 (Lease Payment 5 of 7)	Free Cash	\$83,633
Schools	MSBA Feasibility Study – Roderick Elementary School	Free Cash	\$1,100,000
Schools	Fire Escapes – Vogel Building	2017 Bond Premiums	\$75,000
Public Works	Mobile Column Lifts	Free Cash	\$56,000
Public Works	Supplemental Ch. 90 Funds for Road & Sidewalk Improvements	Free Cash	\$350,000
Public Works	Supplemental Ch. 90 Funds for Road & Sidewalk Improvements	Overlay Surplus	\$100,000
Public Works	Design of Public Works/Land Use Building Facility (Split between Free Cash & Water Enterprise)	Free Cash	\$800,000
Public Works	Loader (Split between Free Cash/Water/Premiums)	2017 Bond Premiums	\$77,842.01
Public Works	Loader (Split between Free Cash/Water/Premiums)	Free Cash	\$29,157.99



Water	Design of Public Works/Land Use Building Facility (Split between Free Cash & Water Enterprise)	Retained Earnings	\$800,000
Water	Loader (Split between Free Cash/Water/Premiums)	Retained Earnings	\$107,000
Total			\$3,755,891

Capital Projects FY2023

Department	FY2023 Project Description	Funding Source	FY2023 Total
Fire Department	ALS Ambulance (Lease Payment 3 of 5)	Ambulance Receipts	\$57,258
Fire Department	Engine 2 (Lease Payment 4 of 7)	Free Cash	\$83,633
Fire Department	SCBA Replacement (Lease Payment 5 of 5)	Free Cash	\$55,393
Public Works	Mini Excavator – 304 (½ Split between Free Cash & Water Enterprise)	Free Cash	\$34,000
Recreation	Replacement Mower – 108" Riding	Free Cash	\$82,000
Water	Mini Excavator – 304 (½ Split between Free Cash & Water Enterprise)	Retained Earnings	\$34,000
Water	Well Exploration and Replacement Improvements Project	Retained Earnings	\$700,000
Water	Well Exploration and Replacement Improvements Project	Unexpended Bond Proceeds	\$613,125
Total			\$1,659,409



Capital Projects FY2022

Department	FY2022 Project Description	Funding Source	FY2022 Total
Fire Department	ALS Ambulance (Lease Payment 2 of 5)	Ambulance Receipts	\$57,258
Fire Department	Engine 2 (Lease Payment 3 of 7)	Free Cash	\$83,633
Fire Department	SCBA Replacement (Lease Payment 4 of 5)	Free Cash	\$55,393
Facilities	Replace 2013 Ford Explorer with Department Pickup Truck or Van	Free Cash	\$40,000
Schools	Replace Dishwasher – Delaney Elementary School	Free Cash	\$65,000
Public Works	Replace 2009 Ford F-550 4x4 6 Wheel Dump Truck	Free Cash	\$78,000
Recreation	Replace 2012 Dodge Ram Pickup Truck	Free Cash	\$35,000
Water	New Ford F-550 4x4 6-Wheel Dump Truck with Plow & Sander	Retained Earnings	\$85,000
Water	Townwide Water Meter Replacement	Borrowing	\$1,950,000
Total			\$2,449,284

Capital Projects FY2021

Department	FY2021 Project Description	Funding Source	FY2021 Total
Fire Department	ALS Ambulance (Lease Payment 1 of 5)	Ambulance Receipts	\$57,257.33
Fire Department	Engine 2 (Lease Payment 2 of 7)	Free Cash	\$83,632
Fire Department	SCBA Replacement (Lease Payment 3 of 5)	Free Cash	\$55,393
Public Safety	HVAC Chiller	Free Cash	\$115,685
Public Works	Roadside Boom Mower	Free Cash	\$71,889
Total			\$383,856.33



Capital Projects FY2020

Department	FY2020 Project Description	Funding Source	FY2020 Total
Facilities/ Administration	Building Evaluations & Needs Assessments (Town & Schools)	Free Cash	\$100,000
Facilities/ Administration	Environmental Remediation Projects (775 South Street & 485 East Street)	Free Cash	\$215,000
Facilities/ Administration	Vehicle Replacement	Free Cash	\$45,000
Fire Department	Engine 2 (Lease Payment 1 of 7)	Free Cash	\$90,000
Fire Department	Station 2 Renovations	Raise & Appropriate	\$150,000
Fire Department	SCBA Replacement (Lease Payment 2 of 5)	Free Cash	\$55,341
Public Safety	Phone System Upgrades	Free Cash	\$40,000
Public Works	Ford F-350 Pickup Truck	Bond Premium	\$55,000
Public Works	Grasshopper Mower/Leaf Vacuum	Free Cash	\$26,000
Public Works	Skid-Steer Loader Replacement	Free Cash	\$107,000
Recreation	Grading & Irrigation (2 Fields) – Rice Complex	Free Cash	\$75,000
Schools	HVAC System – Delaney Elementary School	Raise & Appropriate	\$30,000
Town Clerk	Replace Four (4) Voting Machines	Free Cash	\$25,000
Water	6-Wheel Dump Truck Replacement	Retained Earnings	\$255,000
Water	Madison Street Water Main	Borrowing	\$3,418,000
Water	Madison Street Water Main	Unexpended Bond Proceeds	\$682,183
Water	SCADA System	Retained Earnings	\$240,000
Water	Van Replacement	Retained Earnings	\$30,000
Water	Vehicle Replacement	Retained Earnings	\$40,000
Total			\$5,678,524



TOWN OF WRENTHAM

5 - YEAR CAPITAL IMPROVEMENT PLAN

Department	Description	Funding Source	5-yr Total Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Assessors	Replace 2016 Ford Taurus	Available Funds	\$ 40,000					\$ 40,000
Council on Aging	Replace Senior Center Car (2013 Ford Focus)	Available Funds	\$ 30,000			\$ 30,000		
DPW-Cemetery	Ford F350 Utility Body (Replace 2015 F250 Pickup)	Cemetery Receipts (Partial); Avail. Funds	\$ 90,095		\$ 90,095			
DPW-Cem/Hwy	Ford F550 Dump Truck (Replaced 2016 F550 Dump Truck)	Available Funds	\$ 87,630			\$ 87,630		
DPW-Central Motors	Ford F350 Service Truck (Replace 2016 F350 Service Truck)	Available Funds	\$ 90,095					\$ 90,095
DPW-Highway	Ford F350 Dump Truck (Replace 2009 F550)	Free Cash	\$ 78,530	\$ 78,530				
DPW-Highway	Ford F550 Dump Truck (Replace 2011 F550)	Free Cash	\$ 87,630	\$ 87,630				
DPW-Highway	Ford F350 Utility Body (Replace 2012 F350 Utility Body)	Available Funds	\$ 97,640		\$ 97,640			
DPW-Highway	Wood Chipper (Replace 1997 Bandit Wood Chipper)	Available Funds	\$ 83,000			\$ 83,000		
DPW-Highway	Sidewalk Plow Machine (Replace 2016 Holder Sidewalk Plow w/ AVS version)	Available Funds	\$ 81,350 188				\$ 81,350	
DPW-Highway	Arnold Street Paving & Drainage (Ch. 90)	Ch. 90 Funds	\$ 450,000	\$ 450,000				
DPW-Highway	Everett & Vine Cold in Place Pave (Ch. 90)	Ch. 90 Funds	\$ 439,600	\$ 439,600				
DPW-Highway	Hancock (Burnt Swamp to Cherry) Cold in Place Pave (Ch. 90)	Ch. 90 Funds	\$ 295,000	\$ 295,000				
DPW-Highway	Red Dam	Applying for Grant/Free Cash	\$ 165,000	\$ 165,000				
DPW-Highway	Supplemental Ch. 90 Funds for Road & Sidewalk Improvements	Free Cash	\$ 2,500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
DPW-Highway	Myrtle Culvert/Roadway	Available Funds	\$ 75,000		\$ 75,000			
DPW-Highway	Luke Street Cold in Place Pave	Available Funds	\$ 58,000		\$ 58,000			
DPW-Highway	2700 West St. Culvert Inspection/Repair	Available Funds	\$ 100,000		\$ 100,000			
DPW-Highway	Halles Pond Dam	Available Funds	\$ 75,000		\$ 75,000			
DPW-All Divisions	New DPW Facility	Debt Exclusion	\$ 24,000,000		\$ 24,000,000			



TOWN OF WRENTHAM

5 - YEAR CAPITAL IMPROVEMENT PLAN

Department	Description	Funding Source	5-yr Total Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
DPW-Highway	Bennett Street Pave	Available Funds	\$ 446,000			\$ 446,000		
DPW-Highway	Clark/Cobb/Cowell Pave	Available Funds	\$ 552,000				\$ 552,000	
DPW-Highway	King James/Alderbrook/Trafalgar/Woodland Pave	Available Funds	\$ 696,000					\$ 696,000
DPW-Stormwater	Stormwater Assesst Mgmt Planning Grant Match	Free Cash	\$ 50,000	\$ 50,000				
DPW-Water	Backhoe (Replace 2013 CAT Backhoe) - \$105,000 after \$40,000 Trade	Ret. Earnings/Trade-In	\$ 105,000	\$ 105,000				
DPW-Water	Ford F350 Utility Body w/ Lift Gate (Replace 2012 Ford F350 Cutaway Van)	Retained Earnings	\$ 97,640		\$ 97,640			
DPW-Water	Ford Explorer or Chevy Tahoe (Replace 2013 Ford Explorer)	Retained Earnings	\$ 48,640			\$ 48,640		
DPW-Water	Ford F350 Utility Body w/ Lift Gate (Replace 2016 F550 Utility Body w/ Crane)	Retained Earnings	\$ 97,640			\$ 97,640		
DPW-Water	Ford F350 Utility Body (Replace 2016 Ford F250 Pickup)	Retained Earnings	\$ 90,095				\$ 90,095	
DPW-Water	Loader (Replace 2010 Volvo Loader)	Retained Earnings	\$ 213,000					\$ 213,000
DPW-Water	Lead Service Line Replacement Survey (State Req.)	Retained Earnings	\$ 82,500	\$ 82,500				
DPW-Water	Lloyd Ave Water Main Replacement & Ames Tie In	Retained Earnings	\$ 190,000	\$ 190,000				
DPW-Water	Arnold Street Water Main Replacement	Retained Earnings	\$ 340,000	\$ 340,000				
DPW-Water	Unidirectional Flushing Program	Retained Earnings	\$ 69,000	\$ 69,000				
DPW-Water	Dedham Street Railroad Bridge Water Main	Retained Earnings	\$ 250,000	\$ 250,000				
DPW-Water	Well 3 Building Improvements	Retained Earnings	\$ 40,000		\$ 40,000			
DPW-Water	Bellingham Interconnection	Retained Earnings	\$ 599,000		\$ 599,000			
DPW-Water	Well 4 Exploration & Replacement Improvements	Debt Borrowing - 20yrs	\$ 1,200,000			\$ 1,200,000		
DPW-Water	Lakeside Ave Water Main Replacement	Retained Earnings	\$ 561,000			\$ 561,000		
DPW-Water	Forest Grove Water Main Replacement	Retained Earnings	\$ 721,000				\$ 721,000	
DPW-Water	Gilmore Road Water Main Replacement	Retained Earnings	\$ 577,000				\$ 577,000	
DPW-Water	Berry & Wampum Water Main Replacement	Debt Borrowing - 20yrs	\$ 1,442,000					\$ 1,442,000



TOWN OF WRENTHAM

5 - YEAR CAPITAL IMPROVEMENT PLAN

Department	Description	Funding Source	5-yr Total Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Facilities	Library - Fire Alarm & Detection System	Available Funds	\$ -					
Facilities	Public Safety - Fire Dept. Kitchen Cabinets & Appliances	Free Cash	\$ 55,000	\$ 55,000				
Facilities	Public Safety - New Roof	Available Funds	\$ 405,000					\$ 405,000
Facilities	Public Safety - Fire Alarms (Replace & Upgrade)	Available Funds	\$ -					
Facilities	Town Hall - Fire Alarms	Available Funds	\$ -					
Facilities	Town Hall - HVAC Cooling	Available Funds	\$ 120,000		\$ 120,000			
Facilities	Town Hall - New Roof	Available Funds	\$ 250,000					\$ 250,000
Facilities	Town Hall & Public Safety - Repave Parking Lot	Available Funds	\$ 600,000					\$ 600,000
Facilities	Pump Station #2 - New Roof	Retained Earnings	\$ 40,000		\$ 40,000			
Finance	Financial Management Software Replacement	Available Funds	\$ 80,000		\$ 80,000			
Fire	Replace 1994 F-350 Brush Truck Squad #2	Overlay Surplus	\$ 238,000	\$ 238,000				
Fire	Replace 1990 White GMC Tanker Truck	Overlay Surplus	\$ 510,000	\$ 510,000				
Fire	Replace 1994 Pierce Saber Pumper	Debt Borrowing - 15yrs	\$ 1,125,000		\$ 1,125,000			
Fire	Ambulance Lease Payment (5 Total) - Replace 2012 Superliner Ambulance (2019 Dodge)	Ambulance Receipts	\$ 57,258	\$ 57,258				
Fire	Ambulance Lease Payment (5 Total) - Replace 2017 Lifeline Dodge (202X Dodge) - Fall Town Mtg	Ambulance Receipts	\$ 452,455	\$ 90,491	\$ 90,491	\$ 90,491	\$ 90,491	\$ 90,491
Fire	Engine 2 Replacement Lease Payment (7 Total)	Free Cash	\$ 167,266	\$ 83,633	\$ 83,633			
Fire	Replace 2017 Lifeline Dodge 5500 Amulance	Ambulance Receipts	\$ 400,000		\$ 400,000			
Fire	Replace 1997 Pierce Arrow Ladder Truck	Debt Borrowing - 20yrs	\$ 2,125,000		\$ 2,125,000			
Fire	Replace 2019 Lifeline Dodge 5500 Amulance	Ambulance Receipts	\$ 400,000				\$ 400,000	
Fire	Replace 2001 F-450 Brush Truck Squad #1	Available Funds	\$ 205,000					\$ 205,000



TOWN OF WRENTHAM

5 - YEAR CAPITAL IMPROVEMENT PLAN

Department	Description	Funding Source	5-yr Total Cost	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Recreation	Rice Parking Lot - Resealing, Crack Repair, & Line	Free Cash	\$ 75,000	\$ 75,000				
Recreation	Rice Parking Lot - LED Pole Lighting	State Earmark	\$ 50,000		\$ 50,000			
Recreation	Basketball Court Lighting	Available Funds	\$ 90,000		\$ 90,000			
Recreation	Rice Complex - Shade Structure	CPA or Available Funds	\$ 200,000		\$ 200,000			
Recreation	Lawn Mower for Rice Complex	Available Funds	\$ 30,000		\$ 30,000			
Recreation	Lawn Mower for Rice Complex	Available Funds	\$ 90,000			\$ 90,000		
Recreation	Recreation Pickup Truck for Facility Maintenance	Available Funds	\$ 80,000				\$ 80,000	
WPS	Replace Delaney Main Office 1997 A/C System	Free Cash	\$ 60,000	\$ 60,000				
WPS	Janelli 2nd Flr. Flooring for 8 Classrooms/Workroom	Available Funds	\$ 70,000		\$ 70,000			
WPS	Roderick Playground Fencing	Available Funds	\$ 32,000		\$ 32,000			
WPS	Replace 21 yr old Air Handlers w/ A/C in Gibbons Gym (Delaney School)	Available Funds	\$ 150,000		\$ 150,000			
WPS	Installation of Security Film	Free Cash	\$ 120,560	\$ 120,560				
WPS	Upgrade Janelli Fire Alarm Systems	Available Funds	\$ 169,290					\$ 169,290
WPS	Replacement of Delaney 1997 Wing Carpet & Tile in 5 Offices and 12 Classrooms	Available Funds	\$ 150,000		\$ 150,000			
WPS	English Lanuage Curriculum Update	Free Cash/State Grant/Trust Fund	\$ 429,853	\$ 429,853				
WPS	Replacement of 1968 Exterior Doors	Available Funds	\$ 40,000		\$ 40,000			
WPS	Kubota RTV for School Property Maintenance	Available Funds	\$ 41,000		\$ 41,000			
WPS	School Lunch Table Replacement Delaney & Roderick	Available Funds	\$ 56,000			\$ 56,000		
WPS	Delaney Fire Alarm Replacement	Available Funds	\$ 200,000					\$ 200,000
WPS	Delaney School Exhaust Fans Replacement	Available Funds	\$ 38,000					\$ 38,000
WPS	Replace Delaney HVAC Distribution System	Available Funds	\$ 300,000					\$ 300,000
			\$ 47,092,767	\$ 4,822,055	\$ 30,649,499	\$ 3,290,401	\$ 3,091,936	\$ 5,238,876



Section VII: Appendices





Glossary of Terms

Abatement - A reduction or elimination of a real or personal property tax, motor vehicle excise, fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Amortization - The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

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 the time when it can be expended. Any amount that is appropriated, may be encumbered.

Available Funds - Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs. Examples of available funds include free cash, stabilization funds and overlay surplus.

Balanced Budget – A budget with estimated revenues equal to estimated expenditures. Wrentham’s operating budget includes the use of one-time monies, such as free cash or stabilization funds as a revenue source on an annual basis to produce a balanced budget.

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.



Bond – A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

Bond Anticipation Note (BAN) – Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Bond Authorization – The action of a town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen.

Bond Premium - The difference between the market price of a bond and its face value (when the market price is higher). A premium occurs when the bond's stated interest rate is set higher than its true interest cost (the market rate). Premiums received at the time of sale must be used to pay project costs and reduce the amount borrowed by the same amount or be reserved for appropriation for purposes for which debt has or may be authorized for an equal or longer period than the original loan. Additions to the levy limit for a Proposition 2 ½ debt exclusion are restricted to the true interest cost incurred to finance the excluded project. If the premium is not used to pay project costs and reduce the amount of debt-excluded borrowing, the annual debt exclusion must be adjusted to reflect the true interest rate.

Bond Rating (Municipal) – A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard & Poor's, use rating systems that designate a letter or a combination of letters and numerals, where AAA is the highest rating and C1 is very low.



Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

Capital Assets - All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water, and sewer lines; easements; buildings and building improvements; vehicles, machinery, and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost.

Capital Budget - An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Capital Improvements Program - A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all community needs should be identified in the program, there is a set of criteria that prioritizes expenditures.

Capital Outlay Expenditure Exclusion - A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

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

Cherry Sheet - Named for the cherry-colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Cherry Sheet Assessments - Estimates of annual charges to cover the cost of certain state and county programs.



Cherry Sheet Offset Items - Local aid that 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 racial equality grants, school lunch grants, and public libraries grants.

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.

Classification of the Tax Rate - Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining - The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Community Preservation Fund - A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

Debt Exclusion - A vote to exclude from the levy limit the costs of debt service for capital projects. This exclusion remains in effect for the life of the debt only.

Debt Service - The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance - Obligations such as purchase orders, contracts, salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - A standalone fund with its own assets, liabilities, fund balance, revenues, and expenses in which a municipal service is operated as a business unit. The costs of the service are primarily recovered from user charges and may be supplemented by general revenues.



Excess and Deficiency (E&D) - Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liability and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet which is submitted to the Department of Revenue by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes levied in a given year.

Exemptions - A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure - The spending of money by the town and schools for the programs or projects within the approved budget.

Full Time Employee (FTE) - A full-time equivalent employee based on a 40-hour work week. May be one or more employees, but the total weekly hours equal 40.

Fiscal Year ("FY") - A 12-month period, beginning July 1 and ending June 30, to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The designation of the fiscal year is that of the calendar year in which it ends; for example, FY17 or FY2017 is the fiscal year which begins July 1, 2016, and ends June 30, 2017.

Free Cash - Certified as of each July 1 by the State, this is the portion of Undesignated Fund Balance available for appropriation. It is not cash per se, rather it is approximately the total of cash and receivables less current liabilities and earmarked reserves, reduced also by reserves for uncollected taxes.

Fund - An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

General Fund - The fund into which the general (non-earmarked) revenues of the town are deposited and from which money is appropriated to pay expenses.



General Obligation Bonds - Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Government Finance Officers Association (GFOA) - This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Levy Ceiling - A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

Levy Limit - A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

Local Aid - Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

M.G.L. - Massachusetts General Laws.

New Growth - The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations, and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of next year's levy limit.

Other Post-Employment Benefits (OPEB) - The set of benefits, other than pensions, that government employees earn while actively working, but do not receive until they retire. Typically included is health insurance coverage for retirees, their spouses and in some cases their beneficiaries.



Operating Budget - A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlay - (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions, and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet and cannot exceed an amount deemed reasonable by the Commissioner of Revenue.

Overlay Surplus - Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to 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 to increase the amount of property tax revenue that may be raised over the levy limit.

Personnel Services - The cost of salaries, wages, and related employment benefits.

Purchased Services - The cost of services provided by a vendor.

Reserve Fund - A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

Revolving Fund - Those funds that may be used for special uses. For example, Recreation fees may be paid into a revolving fund, and expenditures can be made without appropriation with the approval of the Town Manager. Revolving funds are established by state law or town bylaw. Some revolving funds must be annually reauthorized by Town Meeting.

Stabilization Fund - A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Stabilization funds may be established for different purposes, and interest generated by such funds is added to and becomes part of the stabilization fund. A two-thirds vote of Town Meeting is required to establish, amend the purpose of, or appropriate money into or out of the stabilization fund.

Tax Levy - Total amount of dollars assessed in property taxes imposed by the Town each fiscal year.



Tax Rate - The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet) - A document submitted by a city or town to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate.

Tax Title (or Tax Taking) - A collection procedure that secures a city or town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. 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. After six months, the treasurer may initiate foreclosure proceedings.

Tax Title Foreclosure - The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

Trust Fund - In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, 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 nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unreserved Fund Balance or Surplus Revenue Account - The amount by which cash, accounts receivable and other assets exceed liabilities and restricted reserves. It is akin to the stockholder's 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)

Warrant - An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.



Financial Policies

Below are draft Financial Policies that will be proposed to the Select Board for adoption in Fall 2024.

Annual Budget Process

Purpose

To promote transparency, procedural consistency, and fiscal sustainability, this policy establishes guidelines for developing, documenting, adopting, monitoring, and reporting the Town’s annual budget. As the Town’s central policy document, the budget prioritizes annual and longer-range objectives and is the means for turning strategic plans into fiscal reality. It constitutes a contract between the Town and its residents, explaining how funds are to be raised and allocated for the delivery of services.

Applicability and Scope

Applies to:	<ul style="list-style-type: none"> • Town Manager, Select Board, Finance Committee, and School Committee budget decision-making roles • Finance Director, Town Accountant, and Board of Assessors job duties • All department heads and the boards and committees that have spending authority (all referred to here as “department heads”) in their budget planning duties
Scope:	<ul style="list-style-type: none"> • Annual budget development, documentation, adoption processes, and related activities

Policy

Town officials will work together to prepare a balanced budget for the approval of voters at annual (June) town meeting. The creation of the budget will be guided by and reflect all the other financial planning policies adopted by the Town and contained in its policy manual. Town meeting has the sole authority to appropriate funds for the budget, except for specific instances where appropriation is not required by statute (such as grants, gifts, and offset receipts). Further, only a subsequent annual or special town meeting vote can amend any previously approved appropriation.

The Town Manager, with assistance from the Finance Director, is responsible for developing the annual budget and will do so according to the vision, goals, and strategic plans laid out by the Select Board. As the advisor for the interests of town meeting voters, the Finance Committee will make recommendations on all finance-related warrant articles, including the annual budget and will hold a budget hearing. To ensure early



knowledge of the elementary school's expenditure projections and smoothly integrate its budget, the Town Manager will cultivate a strong, communicative relationship with the Wrentham Public Schools School Superintendent. It is the goal of all these parties to work in a cooperative manner to present voters with a consensus budget.

Substantial annual appropriations in the budget arise from obligations to regional shared service partners, most prominently, the King Philip Regional School District (KPRSD), but include Metacomet Emergency Communication Center (MECC) and others. The Town Manager must therefore work to stay timely apprised of the budget projections of these partners.

All parties applicable under this policy are expected to comply with the milestone deadlines in the annual budget calendar when they are set each year. As part of this, department heads will timely provide the Town Manager with all information needed for the creation of an informative budget document, which will be made available to voters in advance of town meeting.

A. Budget Goals

At minimum each year, the Town's budget goals will include the following:

General Fund – The goals for the general fund budget include preserving core services, fulfilling required mandates, and maintaining or enhancing the local quality of life, while also ensuring reserve levels that will allow flexibility to respond to changes in the economy and other unanticipated issues that could potentially affect the Town's fiscal health.

Capital Investment — To pay for items in the capital plan, the town will strive to achieve and maintain the annual capital funding levels spelled out in the [Capital Planning](#) and [Debt Management](#) policies. Additionally, the Town will plan to regularly fund, within departmental operating budgets, the maintenance costs for equipment, facilities, infrastructure, and other capital assets to maximize their useful lifespans.

Enterprise Fund – For the water department budget, the Town will attempt to set user charges and fees sufficient to cover all of its associated direct and indirect costs so as to avoid or minimize any general fund subsidies.

B. Principles for Balanced, Sustainable Budgets

The Town Manager, with the Finance Director, will prepare an annual budget proposal for the approval of the Select Board and recommendation of the Finance Committee for eventual inclusion in the annual town meeting warrant. Along with the proposal, the Town Manager will also report to these boards on the Town's methods of operation, program service delivery, resource expenditures, and workforce allocations. To assure the creation



of a budget that is both balanced and sustainable for future years, the following principles will apply:

1. Recurring revenues (e.g., property taxes, vehicle excises, service fees and charges, interest earnings, state aid) will be sufficient to support recurring expenditures (e.g., employee wages and benefits, materials, supplies, contracted costs, debt service).
2. The Town will endeavor to avoid using any one-time revenue source to fund ongoing services unless necessitated by exceptional circumstances, and any such usage will require the Town Manager to document a plan to replace this source in future years.
3. At the direction of the Town Manager, each officer, elected board, committee, and department authorized to charge a fee for service will review the fee schedules every year and propose increases when necessary to ensure coverage of service costs.
4. All departmental budgets will be prepared to reflect the full costs of providing the services and list the proposed and prior-year actual allocations of full-time-equivalent employees.
5. The Town will not underfund any fixed, recurring costs in the annual operating budget with the expectation that budget supplements will be available during the year but will instead fund them at the realistic amount necessary to complete the year.
6. The Town Manager will evaluate all contractual obligations, requests, and strategic priorities to determine annual non-collectively bargained pay increases.
7. When a forecast predicts annual revenues to exceed annual expenditures, the following options should be considered for the excess revenue:
 - Building up reserve fund target levels
 - Reducing debt
 - Advancing deferred capital expenditures
 - Funding the other postemployment benefits liability
 - Accelerating payments on other long-term obligations
 - Restoring services reduced from prior years
 - Funding new initiatives
 - Exploring tax relief
8. The Board of Assessors will vote to authorize a contribution to the overlay account to offset the Town's liability for unpaid property taxes caused by abatements and exemptions. This amount shall be based on:
 - Current balance in the overlay account
 - Three-year average of granted abatements and exemptions
 - Cases pending before, or on appeal from, the Appellate Tax Board



- Timing of the next five-year certification review by the Division of Local Services

C. Tax Levy Considerations

The Town Manager and Finance Director will work with the Land Use Department, Department of Inspections, and Board of Assessors to consider economic indicators, potential new growth, and property valuation trends to forecast anticipated tax levy growth. The Town Manager will estimate available recurring revenue sources with the goal that the annual tax levy growth be less than the maximum amount allowed by Proposition 2½ in order to sustain or build excess capacity.

D. Budget Calendar

The Town Manager and Finance Director will coordinate a budget process that enables early identification and review of major policy issues, and leads to the timely publication of the annual proposed working budget detail and summary.

Annual budget activities, beginning with a kick-off meeting and continuing through town meeting approval, will be published in an annual budget calendar at least 150 days prior to the date of the annual town meeting, specifying dates for sending out appropriation guidelines and returning departmental requests, compiling a working budget, and completing the finalized budget proposal. It will allow for hearings, reviews, and approvals at different levels. The Town Manager will deliver the budget proposal no later than the first Select Board meeting in April, and the Select Board will vote to adopt the fiscal year budget within 30 days of receipt from the Town Manager. The Select Board will then submit its recommended budget proposal to the Finance Committee.

In accordance with the Town Charter and bylaw, the Finance Committee shall conduct at least one public hearing on the complete proposed budget and issue written recommendations prior to the annual town meeting. In preparing its recommendations, the committee may require the Town Manager, department head, board, commission, or committee to appear and furnish additional financial reports and budgetary information.

E. Budget Document

The Town Manager, in consultation with the Finance Director, will produce a transparent and reader-friendly budget document that presents all proposed expenditures for current operations and capital projects during the ensuing year, detailed by department, purpose, and project. It will contain a Town Manager budget message detailing short- and long-term strategic objectives and explaining the Town's fiscal challenges. As a model for the budget document, the Town Manager and Finance Director will use standards established by the Government Finance Officers Association (GFOA) in its Distinguished Budget



Presentation program. It will incorporate narrative information on Town departmental and organizational goals, the plans and resource allocations needed to meet those goals, graphical information about available finances, analyses of revenues, expenses, and outstanding debt, and summary of the Town's five-year capital plan.

F. Budget Monitoring

The Town Accountant will continually monitor the budget and provide regular reports to the Finance Director and Town Manager. The Town will take immediate corrective actions if at any time during the fiscal year expenditure or revenue estimates indicate a projected operating deficit by year-end. Corrective actions can include, but are not limited to, hiring freezes, expenditure reductions, layoffs, or use of contingency funds.

G. Cyclical Budget-Related Activities

Beyond the development, implementation, and monitoring of the budget, the budget cycle encompasses other events throughout the fiscal year. These include providing instructions for closing one fiscal year and opening of the new one, preparing for an audit, submitting state reports and other documentation, and evaluating prior year results.

References

M.G.L. c. 39, § 10, M.G.L. c. 39, § 16, M.G.L. c. 40 § 6, M.G.L. c. 41, § 15A, M.G.L. c. 41, § 59, M.G.L. c. 41, § 60, M.G.L. c. 44, § 32, M.G.L. c. 44, § 33A, M.G.L. c. 44, § 33B, M.G.L. c. 58, § 25, M.G.L. c. 58, § 25A, M.G.L. c. 59, § 21C, M.G.L. c. 70, M.G.L. c. 71, §§ 16B, M.G.L. c. 71, §§ 16B¹/₂

Wrentham policies on Capital Planning, Debt Management, Financial Management Team, Financial Reserves, Forecasting, Indirect Cost Allocation, Other Postemployment Benefits Liability, Overlay, and Year-End Closing

Wrentham Town Charter Article VI, Section 6.1 [Annual Budget Development Process](#)
Wrentham Bylaws Part I, Chapter 18-6 [Departmental fees](#)

Division of Local Services Best Practice: [Annual Budget Process in Towns](#)

Government Finance Officers Association Best Practices: [Achieving a Structurally Balanced Budget](#), [Working Capital Targets for Enterprise Funds](#), and [Distinguished Budget Presentation Criteria](#)



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 and Scope

Applies to:	<ul style="list-style-type: none">• Select Board, Finance Committee, Town Manager, and Finance Director budget decision-making roles• Town Manager, Finance Director, and Town Accountant job duties• All department heads in planning for and requesting capital projects
Scope:	<ul style="list-style-type: none">• All current and proposed capital projects for assets owned by the Town• Included are projects for which the Town may seek Community Preservation Act (CPA) financing. However, this policy does not govern the procedures and decision making of the CPA Committee, which has sole budget-making authority for CPA funds.

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 with overseeing a comprehensive capital improvement program, which involves maintaining a capital asset inventory, prioritizing projects, analyzing funding, and creating a long-term financial plan achievable within the Town’s budget limitations.



Policy Summary

Capital Process Component	Policy Guidance
Capital Project Definition	<ul style="list-style-type: none">• Costs \$25,000 or more, <u>and</u>• Has (or extends) useful life of five (5) years
Annual Capital Budget	<ul style="list-style-type: none">• Developed by the Finance Director on departmental submissions• Finalized by Town Manager for proposal to Select Board
Multiyear Capital Improvement Plan (CIP)	<ul style="list-style-type: none">• First year is the capital budget proposed for the next fiscal year• Four subsequent years of capital project projections• Updated and maintained by the Finance Director• Finalized by Town Manager for acceptance vote by Select Board and recommendation from Finance Committee
Prioritization Criteria	<p>In descending order:</p> <ol style="list-style-type: none">1. Eliminates public health or safety hazard2. Required by state or federal laws or regulations3. Supports adopted plans, goals, objectives, and policies4. Stabilizes or reduces operating costs5. Makes better use of a facility or replaces a clearly obsolete one6. Maintains or improves productivity or existing standards of service7. Uses outside financing sources, such as grants8. Directly benefits Town's economic base by increasing property values9. Provides new programs having social, cultural, historic, economic, or aesthetic value



Capital Financing	Policy Guidance
Funding targets	<ul style="list-style-type: none"> • Overall capital spending: 4-7% of the general fund budget <ul style="list-style-type: none"> ○ Non-debt, "cash capital" spending: 2-3% of GF budget ○ Annual capital debt service: 2-4% of GF budget
Debt usage	<ul style="list-style-type: none"> • Short-term debt: Useful life < 10 years • Long-term debt: Useful life > 10 years and cost > \$100,000
Cash capital	<ul style="list-style-type: none"> • Appropriate funding sources: levy, free cash, retained earnings, capital stabilization funds, revolving funds, overlay surplus, certain receipts reserved funds, grants

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
- Improvements to physical infrastructure, including streets, sidewalks, stormwater drains, and water system
- 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 long-term capital leases
- Bulk purchases of similar items, like software, furniture, or radios with an expected useful life of five or more years that, when aggregated, have total costs exceeding \$25,000

B. Evaluation of Capital Projects

The Finance Director, under the direction of the Town Manager, will review capital project requests submitted by department heads as part of the annual budget process. At the end of this work, the Town Manager will present the analysis, recommendations, and proposed funding sources for capital projects to the Select Board and Finance Committee at separate meetings prior to the annual town meeting.

When evaluating and deciding on project proposals, the Finance Director and Town Manager will prioritize them using the criteria below:



9. Eliminates a hazard to public health and safety
10. Required by state or federal laws or regulations
11. Supports adopted plans, goals, objectives, and policies
12. Stabilizes or reduces operating costs
13. Makes better use of a facility or replaces a clearly obsolete one
14. Maintains or improves productivity or existing standards of service
15. Uses outside financing sources, such as grants
16. Directly benefits the Town's economic base by increasing property values
17. Provides new programs having social, cultural, historic, economic, or aesthetic value

C. Multiyear Capital Improvement Plan

The Town Manager will annually update and propose to the Finance Committee and Select Board a five-year capital improvement plan (CIP), including the upcoming fiscal year's capital budget and a four-year projection of needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources.

D. Capital Financing

Annually, the Town will strive to appropriate two to three percent of the annual general fund budget, net of debt, to capital investment allocations, through funding derived from a combination of property taxes, free cash, and capital stabilization funds. This cash capital funding target is a complement to the debt service maintenance goal defined in the Debt Management policy.

The CIP shall be prepared and financed in accordance with the following principles:

- Available funds (e.g., free cash, capital stabilization funds, retained earnings, and community preservation funds) will provide funding sources for capital projects as much as practical.
- Special revenue sources (e.g., grants, revolving funds) shall be evaluated as funding options whenever practical.
- The Finance Director will proactively work with the CPA Committee on strategies to finance projects that may be eligible for funding under the CPA statute.
- Before any long-term, bonded capital project is recommended, the project's annual operating costs and debt service costs shall be identified.
- Short-term debt may be used to finance purchases with useful lifespans of less than 10 years.
- Capital or debt exclusions will be considered to accomplish major capital projects, such as new construction or major renovations to existing facilities.
- Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental expenses.



- To the extent feasible, all capital projects associated with enterprise funds will be financed from user fees or retained earnings.
- In accordance with Wrentham's [Debt Management](#) policy, the Town will restrict long-term debt funding to projects with lifespans greater than 10 years and costs exceeding \$100,000.

References

M.G.L. c. 44, § 53J, M.G.L. c. 80, § 13

Wrentham policies on Debt Management, Forecasting, and Financial Reserves

Wrentham Charter, Section 6.2 – Capital Improvements Plan

Wrentham Bylaws Part II, Chapter 195 – [Permanent Building Committee](#)

Division of Local Services (DLS) Best Practice: Presenting and Funding Major Capital Projects

DLS Financial Management Guidance: [Capital Improvement Planning Manual](#), [Capital Improvement Planning Guide](#), and [Betterments & Special Assessments – Assessment and Collection Procedures](#)



Debt Management

Purpose

To provide for the appropriate issuance and responsible use of debt, this policy defines the parameters and provisions governing debt management. Policy adherence will help the Town to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing costs, and sustain capital investment capacity. It can also help the Town to maintain or enhance a favorable bond rating so as to achieve long-term interest savings.

Applicability and Scope

Applies to:	<ul style="list-style-type: none">• Town Manager, Select Board, and Finance Committee, budget decision-making• Treasurer’s debt management responsibilities• Finance Director’s oversight, budget analysis, and reporting duties
Scope:	<ul style="list-style-type: none">• All short- and long-term debt obligations as permitted to be issued under state law, including general obligation bonds, revenue bonds, bond anticipation notes (BANs), revenue anticipation notes (RANs), grant anticipation notes (GANs), and lease/purchase agreements

Policy

Under the requirements of federal and state laws, the Town may periodically issue debt obligations to finance the construction, reconstruction, or acquisition of infrastructure and other assets or to meet short-term cash flow needs. The Town may also refinance existing debt. The Town will issue and manage debt obligations to obtain the best long-term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. The Town will not issue debt obligations to construct, reconstruct, or purchase capital assets that can be acquired with current revenues.

The Town may issue short-term debt (by a BAN, RAN, or GAN) when it is necessary to fund immediate cash requirements, as bridge financing in advance of receiving the anticipated funding. Short-term financing also makes sense when it allows the Town to take advantage of a lower interest rate, when savings are to be had from aggregating issuances, or when market conditions are such that postponing the issuance of long-term debt for the greater portion of a project’s cost may be a prudent option.



Policy Summary

Debt Financing	Policy Guidance
Debt service targets	<ul style="list-style-type: none">• Total debt service: 5-7% of the total budget<ul style="list-style-type: none">○ Within levy: 2 -4% of general fund budget○ Either budget for debt service or to capital outlay for reservation
Debt structure	<ul style="list-style-type: none">• Limit maturities to no more than 10 years, except for major buildings, land acquisitions, and other purposes in accordance with the useful life schedule

A. Debt Financing

In financing with debt, the Town will:

1. Issue long-term debt only for purposes that are authorized by state law and qualify for tax-exempt bonds and only when the financing sources have been clearly identified.
2. Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects.
3. Confine long-term borrowing to capital projects that cost at least \$100,000 and have at least 10 years of useful life or whose useful lifespans will be prolonged by at least 10 years.
4. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
5. Consider using revenue bonds, special assessment bonds, or other types of self-supporting bonds instead of general obligation bonds whenever possible.
6. Use special assessments, betterment assessments, and similar dedicated revenues to fund long-term debt.
7. Retire any debt obtained through a BAN when its associated capital project is completed. If there is a financial advantage to deferring the issuance of permanent debt, the Town will make annual reductions to the outstanding principal as if the permanent debt had been issued. This will prevent the Town from carrying any BAN beyond the period in which it is necessary, reduce the interest rate risk the Town will face, and help ensure the timely close out of capital projects.



B. Debt Limits

The Town will adhere to these debt parameters:

1. Total debt service, including debt exclusions¹¹, shall be limited to 10 percent of total operating revenues, with a target balance of five to seven percent.
2. As a control for maintaining consistent capital investment, the Town will seek to replace maturing debt obligations with new issuances or appropriations to either the capital outlay budget or capital stabilization fund within the levy so that year-to-year debt service expenditures and savings are maintained at a target level representing two to four percent of general fund revenues.
3. As dictated by state statute, the Town's debt limit shall be five percent of its most recent equalized valuation.

C. Structure and Term of Debt

The following shall be the Town's guidelines on debt terms and structure:

1. The term of any debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed the maximum allowed by law.
2. The Town will limit bond maturities to no more than 10 years, except for major buildings, land acquisitions, and other purposes in accordance with the useful life borrowing limit guidelines published by the Division of Local Services (DLS).
3. The maximum term of any debt shall not exceed 20 years, unless mutually agreed to by the Select Board, Town Manager, and Finance Director.
4. Any vote to authorize borrowing will include authorization to reduce the amount of the borrowing by the amount of the net premium (bonds) and accrued interest (notes).
5. For new long-term debt, the Town will pursue net direct debt service schedules with annual principal and interest payments (net of any reimbursements or dedicated revenue sources) that are sustainable using recurring revenues.
6. The Town will work closely with its financial advisor to follow federal regulations and set time frames for spending borrowed funds to avoid committing arbitrage, paying rebates, fines, and penalties to the federal government, and jeopardizing any debt issuance's tax-exempt status. The Town must comply with certain time frames for spending borrowed funds to avoid having to pay a rebate to the federal government on investment income earned on the funds. All funds must be used according to the following schedules or sooner:

¹¹ Wrentham in the future may consider establishing additional policy thresholds to address regional school debt in the overall target threshold.



	Construction debt:	Capital Debt for non-construction projects:	All other municipal purpose debt:
First six months	10%	15%	100%
First year	45%	60%	-
18 months	75%	100%	-
Two years	100%	-	-

7. Debt associated with the expansion of water services throughout Town, will be funded by assessing betterments based on the total project cost.

D. Bond Refunding

To achieve potential debt service savings on long-term, tax-exempt debt through bond refunding, the Town will:

1. Issue debt with optional call dates no later than 10 years from issue.
2. Analyze potential refunding opportunities on outstanding debt as interest rates change.
3. Use any net premium and accrued interest to reduce the amount of the refunding.
4. Work with the Town's financial advisor to determine the optimal time and structure for bond refunding.

E. Disposition of Surplus Bond Proceeds

Whenever a completed or discontinued project has a surplus balance from bond proceeds, the Finance Director will make a report of the information to the Town Manager and Select Board with a recommendation(s) on how the money should be repurposed. The Select Board will vote to apply the surplus as follows:

- For a completed project with a balance less than \$50,000: to transfer the funds to an outstanding debt service obligation(s)
- For a completed project with a balance of \$50,000 or greater: to appropriate the balance for another purpose(s).
- For a project that was discontinued regardless of the surplus amount: to abandon the project and to appropriate the balance for a new purpose(s).



In the latter two circumstances above, the expenditure being offset by the surplus must have a purpose for which the Town may authorize a loan for an equal or longer period of time than that for which the original loan was issued.

F. Protection of Bond Rating

To obtain and maintain a favorable bond rating, the Town will:

1. Maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
2. Follow a policy of full disclosure on every financial report and bond prospectus, including data on total outstanding debt per capita, as a percentage of per capita personal income, and as a percentage of total assessed property value.

G. Reporting

1. The Finance Director will report to the Town Manager and Select Board on the Town's debt status annually.
2. The Town Accountant will include an indebtedness summary as part of a report on receipts and expenditures in the Annual Town Report.
3. The Finance Director, with the Town's financial advisor, will file the annual audit and official disclosure statement within 270 days of the end of the fiscal year.

References

[M.G.L. c. 41, § 59, M.G.L. c. 41, § 61, M.G.L. c. 44, § 6, M.G.L. c. 44, § 6A, M.G.L. c. 44, § 7, M.G.L. c. 44, § 8, M.G.L. c. 44, § 17, M.G.L. c. 44, § 19, M.G.L. c. 44, § 20, M.G.L. c. 44, § 21A, M.G.L. c. 44, § 21C, M.G.L. c. 44, § 53J, 26 USC § 148](#)

Wrentham Capital Planning policy

Wrentham Bylaws Part I, Chapter 49-10 [Annual Report of Town debt and expenditures](#)

DLS Best Practice: [Understanding Municipal Debt](#)

DLS Borrowing Guidelines: [Asset Useful Life Schedules and Maximum Borrowing Terms](#)

DLS Informational Guideline Releases 22-02: [Borrowing](#) and 22-01: [Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt](#)

Government Finance Officers Association Best Practice: [Refunding Municipal Bonds](#)

Internal Revenue Service Guidance: [Arbitrage Guidance for Tax-Exempt Bonds](#)