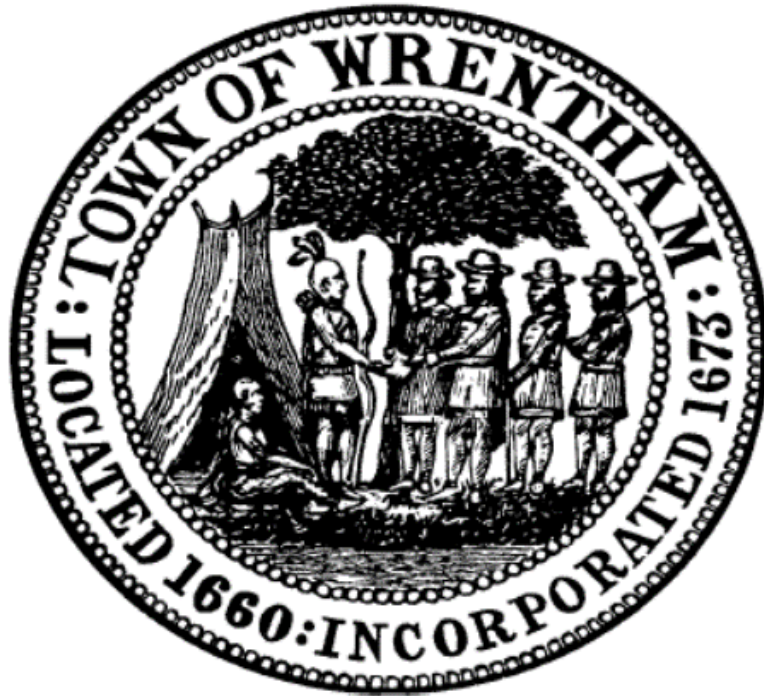


TOWN OF WRENTHAM

COMMONWEALTH OF MASSACHUSETTS



REPORT TO VOTERS

for the

Monday, June 5, 2023 Town Meeting

King Philip High School
Wrentham, Massachusetts

Town of Wrentham, Massachusetts
Report to Voters
Town Meeting
Monday, June 5, 2023

Overview:

This report provides a summary of the motions, recommendations and a brief explanation of the articles of business for the June 5, 2023 Town Meeting.

Presented By:

Board of Selectmen

Joseph Botaish, II, Christopher Gallo, James Anderson, William Harrington, Michelle Rouse

Finance Committee

Christopher Pflum, Dwayne Hancock, Frances Manchuso, Joseph Kajano, Kristen Andreozzi,
Paul Malagrifa, Stephen Johnson

General By-Law Review Committee

Dwayne Hancock, James Lawrence, George Smith, Jr., Cynthia Thompson

Planning Board

Michael McKnight, Robert Cass, James Lawrence, Stephen Schwarm,
Everett Skinner, Jr., Charles Woodhams, Jr., Thomas Wrynn

Town Administrator

Kevin Sweet

Article 1: Move that the Town accept the 2022 Annual Town Report

The Board of Selectmen recommends that the Town vote to approve Article 1.

Article 2 to 14 to be moved by the Finance Committee

Article 2: Move that the Town vote to fix the salary and the compensation of elected officials as provided M.G.L. c. 41, Sec. 108
Town Clerk - \$82,754
All Other Elected Officials - \$0.00

Discussion: This article establishes the salary for elected officials per the cited MGL. This is an annual requirement.

The Finance Committee recommends that the Town vote to approve Article 2.

Article 3: Move that the Town vote to appropriate by transfer from Free Cash the sum of \$251,871 to snow and ice expense for FY2023.

Discussion: This transfer covers the funding for the actual shortfall in snow and ice expenses incurred in FY2023.

The Finance Committee recommends that the Town vote to approve Article 3.

Article 4: Move that the Town vote to appropriate by transfer from Water Enterprise Retained Earnings the sum of \$19,365 and from Free Cash the sum of \$1,393 to fund unpaid bills from prior fiscal years.

DPW – Expenses - \$19,365
Insurance & Employee Benefits - \$1,393

Discussion: Unpaid bills should be and in the past several years have been rare exceptions. They arise when bills for goods or services are received or discovered when their respective budgetary year has ended. These funds will pay two such expenses. The DPW bill is for delayed utility billings due to an invoicing error by the vendor. The Insurance bill is from FY21 that was received by the Town in April, this invoice is for reimbursement billing of certain health services provided to Medicaid eligible students with disabilities.

The Finance Committee recommends that the Town vote to approve Article 4.

Article 5: Move that the Town vote to approve the Town of Wrentham’s Water Enterprise Fiscal Year 2024 budget for the sum of \$2,979,082 as shown in the Wrentham Finance Committee’s Recommendations under Table B-1.

The appropriation will be allocated as follows:

To Direct expense the sum of	\$2,351,119
By transfer to the general fund for indirect expenses the sum of	\$627,963
Said sum is to be sourced as follows:	
From Water Enterprise Revenue, the sum of	\$2,904,082
By transfer from the Water Enterprise Retained Earnings to the Water Enterprise Operation Capital Budget the sum of	\$75,000

The Finance Committee recommends that the Town vote to approve Article 5.

Article 6: Move that the Town vote to raise and appropriate or transfer the sum of \$51,740,706 to fund the Town’s Operating Budget for Fiscal Year 2024 (July 1, 2023 – June 30, 2024) to be expended as follows:

General Government	\$4,039,109
Public Safety	\$7,673,897
Public Works	\$2,566,485
Human Services	\$502,477
Culture & Recreation	\$586,520
Education – Wrentham	\$13,923,350
Education – King Philip Regional	\$12,245,845
Education – Tri-County, Norfolk Agricultural	\$1,339,193
Debt Service	\$309,445
Insurances & Employee Benefits	\$8,554,385
Total General Fund Expenses	\$51,740,706

and that the forgoing appropriation be sourced as follows:

Raise and Appropriate the sum of	\$48,552,717
Appropriate by transfer from the Ambulance Receipts Reserve Account to the Fire Department’s Salary Accounts the sum of	\$1,040,000
Appropriate by transfer from the Cemetery Receipts Reserve Account the sum of	\$10,000
Appropriate by transfer from the Septic Loan Program the sum of	\$10,026
Appropriate by transfer from the Water Enterprise Fund the sum of	\$627,963
Appropriate by transfer from unappropriated funds in the treasury the sum of	\$1,500,000

Discussion: The FY2024 General Fund Operating budget is depicted as Table B-2 in this report as only a guide and is non-binding except as to the expenditure categories and the appropriation vote of \$51,740,706 described in the Motion.

The Finance Committee recommends that the Town vote to approve Article 6.

Article 7: Move that the Town raise and appropriate \$398,450 to pay costs of acquiring an equipped ALS Ambulance for the use of the Fire Department, and that to meet this appropriation, the Town Administrator, with the approval of the Board of Selectmen, is authorized to obtain said amount through a lease purchase financing agreement as permitted in accordance with M.G.L. c. 44, §21C, or any other enabling authority; the term of such lease purchase agreement not to exceed the useful life of the-ALS Ambulance as determined by the Town Administrator; that the Town Administrator, with the approval of the Board of Selectmen, is authorized to execute and deliver such lease-purchase agreement and any and all other related documents which shall contain such terms and conditions as the Board of Selectmen shall approve.

Discussion: This article enables the town to enter into a lease purchase financing agreement for an ALS Ambulance. Fulfillment for the ambulance purchase is currently estimated to be 18-24 months. An appropriation for the first year’s payment will be sought closer to the delivery date.

The Finance Committee recommends that the Town vote to approve Article 7.

Article 8: Move that the Town vote to transfer from available funds in the treasury the sum of \$1,055,891 for the following capital items:

Department	Item	Cost	Source
Council on Aging	HVAC Replacement	\$85,000	Free Cash
Facilities	Replace Two (2) Gas Fire Heater Units at Wastewater Treatment Plant	\$35,000	Free Cash
Public Safety – Fire	ALS Ambulance (Lease Payment 4 of 5)	\$57,258	Ambulance Receipts
Public Safety – Fire	Engine 2 (Lease Payment 5 of 7)	\$83,633	Free Cash
Schools	Fire Escapes – Vogel Building	\$75,000	2017 Bond Premiums
Public Works	Mobile Column Lifts	\$56,000	Free Cash
Public Works	Supplemental Ch. 90 Funds for Road & Sidewalk Improvements	\$350,000	Free Cash
Public Works	Supplemental Ch. 90 Funds for Road & Sidewalk Improvements	\$100,000	Overlay Surplus
Public Works	Loader (Split between Free Cash/Water/Premiums)	\$77,842.01	2017 Bond Premiums
Public Works	Loader (Split between Free Cash/Water/Premiums)	\$29,157.99	Free Cash
Water	Loader (Split between Free Cash/Water/Premiums)	\$107,000	Retained Earnings

The Finance Committee recommends that the Town vote to approve Article 8.

Article 9: Move that the Town appropriate by transfer from Free Cash the sum of \$750,000 to be allocated to the Town’s Capital Stabilization Fund and General Stabilization Fund as follows:

Stabilization Account	Amount	Source
Capital Stabilization	\$550,000	Free Cash
General Stabilization	\$200,000	Free Cash

Discussion: Capital Stabilization – transfers of funds into the Capital Stabilization Fund are to plan for significant capital purchases that will occur in the future. Rather than waiting and appropriating or borrowing the entire sum in one year, this fund allows the Town to reserve, with Town Meeting approval, incremental sums of money over time. When a project or purchase is ready to be funded, a Town Meeting vote will be required to appropriate the funds. This year’s recommended transfer from Free Cash is \$550,000. The balance in the fund is \$498,257. General Stabilization – transfers of funds into the General Stabilization Fund helps the Town maintain its strong AA+ bond rating and provides a ‘rainy day fund.’ The balance in the General Stabilization Fund is \$1,882,591 and with the recommended addition of \$200,000 we will be at 4.0% of the proposed FY2024 Operating Budget. This transfer will bring the Town closer to the Massachusetts Municipal Association’s recommended minimum balance of 5% of operating expenditure budget for the General Stabilization Fund.

The Finance Committee recommends that the Town vote to approve Article 9.

Article 10: Move that the Town vote to transfer available funds from Free Cash the sum of \$40,000 and to transfer from Water Retained Earnings the sum of \$60,000 to the Town’s “Other Post Employment Benefit (OPEB)” trust fund established by Town Meeting in June 2012.

Discussion: This government mandated fund represents Other Post-Employment Benefits (OPEB) for town employees. This transfer would bring the balance to \$848,922 which is a small portion of our true liability. Since the Town anticipates borrowing in the very near future for some large capital projects, it is important to show OPEB funding as a good faith measure to lenders.

The Finance Committee recommends that the Town vote to approve Article 10.

Article 11: Move that the Town vote to rescind the existing Recreation Revolving Fund authorized in 1991 pursuant to MGL c. 44 §53D, transferring the balance to a new MGL c. 44 §53E ½ Recreation Revolving Fund and amend Chapter 18 §7E of the authorized Revolving Funds, of the General Bylaws of the Town of Wrentham by adding one revolving fund to the table as follows:

(1) Revolving Fund	(2) Department, Board, Committee, Agency, or Officer Authorized to Spend from Fund	(3) Fees, Charges, or Other Receipts Credited to Fund	(4) Program or Activity Expenses Payable from Fund	(5) Restrictions or Conditions on Expenses Payable from Fund	(6) Other Requirements /Reports	(7) Fiscal Years
Recreation	Recreation Department / Recreation Commission	Revenue from Recreation Dept. Activities	Part-time wages & Operational Expenses	\$400,000		Fiscal Year 2024 and subsequent years

Discussion: The Recreation Department currently operates with a MGL c. 44 §53D revolving fund that is not subject to an expenditure limit and caps the carryover of funds between fiscal years to \$10,000. This new MGL c. 44 §53E ½ revolving fund would be used to account for Recreation activities moving forward subject to an expenditure limit set by Town Meeting and no fiscal year carryover cap.

The Finance Committee recommends that the Town vote to approve Article 11.

Article 12: Move that the Town vote to authorize the total expenditures for the following revolving funds pursuant to MGL c. 44, Section 53E ½ for the fiscal year beginning July 1, 2023, to be expended in accordance with the bylaws heretofore approved.

Fund	Approved Total Expenditures
Police Equipment	\$50,000
Recycling and Solid Waste	\$50,000
Firearms Licenses	\$30,000
Wrentham Cultural Council	\$10,000
Communications	\$30,000
Public Health Alliance	\$125,000
Recreation	\$400,000

Discussion: A revolving account or fund receives its income from selling goods and services to users or participants in a program and expends monies to cover the costs of such goods or the expenses of providing the program or service.

The Finance Committee recommends that the Town vote to approve Article 12.

Article 13: Move that the Town vote to transfer from Free Cash the sum of \$42,528, for the purpose of programs and projects set out in the Massachusetts State-Subdivision Agreement for Statewide Opioid Settlements and the National Opioid Settlement Agreement to combat the opioid epidemic.

Discussion: This article appropriates funds the Town has received during FY2023 through the Massachusetts State-Subdivision Agreement for Statewide Opioid Settlements in conjunction with the National Opioid Settlement Agreement. These funds must be used for the purposes outlined in the agreements, yet M.G.L. does not allow these funds to be expended without appropriation by Town Meeting. Although dedicated to these purposes, Massachusetts Finance Law treats these funds as General Fund revenue. Guidance from the Department of Revenue suggests that municipalities vote these funds out of Free Cash, as the funds received will eventually end up in the community's free cash.

The Finance Committee recommends that the Town vote to approve Article 13.

Article 14: Move that the Town vote to appropriate by transfer from Ambulance Receipts the sum of \$48,264 to fund the settlement of the Wrentham Fire Union contract negotiations for FY2024.

Discussion: This amount represents the incremental amount of money needed to include in the FY2024 budget to cover the negotiated increase with the Wrentham Fire Union.

The Finance Committee recommends that the Town vote to approve Article 14.

Article 15: Move that the Town vote to appropriate or reserve from the Community Preservation Fund annual revenues in the amounts recommended by the Community Preservation Committee for committee administrative expenses, community preservation projects and other expenses in Fiscal year 2024:

Appropriations:

From FY2024 estimated revenues for committee administrative expenses: \$15,000

From FY2024 estimated revenues for bond payments: \$51,000

Reserves:

From FY2024 estimated revenues for Historic Preservation Reserve: \$37,200

From FY2024 estimated revenues for Community Housing Reserve: \$37,200

From FY2024 estimated revenues for Open Space Reserve: \$37,200

From FY2024 estimated revenues for Budgeted Reserve: \$194,400

Community Preservation Committee and Finance Committee recommends that the Town vote to approve Article 15.

Articles 16 to 20 to be moved by the Board of Selectmen

Article 16: Move that the Town vote to authorize the Town Administrator, pursuant to M.G.L. c. 164, § 134(a), to initiate the process to aggregate the electrical load of interested electricity consumers in the Town, and to enter into agreements for services to facilitate the sale and purchase of electric energy and other related services.

Discussion: This Article allows the Town Administrator to initiate the process to pursue municipal aggregation. St. 1997, c. 164 enables customer choice for electricity supply by creating a competitive electric supply market, while maintaining the electric companies' responsibility to deliver electricity to customers through their distribution system. This form of aggregation allows municipalities to procure electric supply on behalf of the residents and businesses.

The Board of Selectmen recommends that the Town vote to approve Article 16.

Article 17: Move that the Town allow the Board of Selectmen to request the State Legislature to increase the number of alcohol licenses for on-premises consumption for the Town of Wrentham by 7 additional licenses for alcohol.

Discussion: Acquiring additional on-premises all alcohol licenses are necessary to ensure Wrentham is an attractive location for future business and development. There are multiple proposed developments located within Village Zone A & Village Zone B. This would bring the total number of available On-Premise All Alcohol Licenses to 10.

The Board of Selectmen recommends that the Town vote to approve Article 17.

Article 18: Move that the Town vote to authorize the Board of Selectmen to petition the General Court for a special act reading as follows:
SECTION 1. Notwithstanding any general or special law to the contrary, William McGrath Chief of the Police Department of the Town of Wrentham, may continue to serve in such position until reaching the age 70 (June 3, 2030), until the date of his retirement, or until the date he is relieved of his duties by the Town Administrator of the Town of Wrentham at his discretion, whichever occurs first; provided, however, that he is mentally and physically capable of performing the duties of his office. The Town Administrator may, at the Town's own expense, require that William McGrath be examined by an impartial physician designated by the Town Administrator to determine such capability.
No further deductions shall be made from the regular compensation of William McGrath under Chapter 32 of the General Laws for any service subsequent to William McGrath reaching age 65, and upon retirement, he shall receive a

superannuation retirement allowance equal to that which he would have been entitled had he retired upon reaching age 65.

SECTION 2. This act shall take effect upon its passage.

Discussion: The article does not guarantee that Chief McGrath will serve until age 70, but it gives the town the flexibility to retain him unless there is just cause for the Town Administrator to remove him. Passage represents sound succession planning as it leaves open all options when Chief McGrath reaches age 65 in two years. There will be no additional pension increase for Chief McGrath's years of service after he reaches the age of 65.

The Board of Selectmen recommends that the Town vote to approve Article 18.

Article 19: Move that the Town of Wrentham charge for each written demand by the collector a fee of \$15.00 to be added to and collected as part of the tax, as authorized by M.G.L. c. 60, Sec. 15, effective July 1, 2023.

Discussion: This article increases the present demand fee from \$10 to \$15 which falls in line with inflation. The fee was last set in 2009. MGL Ch. 60 § 15, allows Town Meeting to set the demand fee to a maximum of \$30.

The Board of Selectmen recommends that the Town vote to approve Article 19.

Article 20: Move that the Town vote to authorize the Board of Selectmen to petition the General Court for a special act reading as follows:

"SECTION 1. Notwithstanding any general or special law to the contrary, the positions and persons holding all titles below the rank of Chief and which are full - time sworn members of the fire department, of the Town of Wrentham shall be exempt from chapter 31 of the General Laws.

SECTION 2. Section 1 of this act shall not impair the civil service status of any person holding the positions of regular and permanent members of the fire department, persons holding the titles below the rank of Chief of the fire department, of the Town of Wrentham on the effective date of this act.

SECTION 3. This act shall take effect upon its passage.";

And (a) to authorize the General Court to make clerical and editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court, and the Board of Selectmen shall be authorized to approve amendments which shall be within the scope of the general public objectives of the petition; and (b) to further authorize the Board of Selectmen to take any and all other action necessary or advisable to remove the positions of regular and permanent members of the fire department, persons

holding the titles below the rank of Chief of the fire department, in the Town of Wrentham from Civil Service.

Discussion: This article would allow the Town to conduct its own hiring and promotional process and decisions for the positions of full-time firefighter, lieutenant, captain, and deputy fire chief without being subject to the dictates of a State Agency – the Massachusetts Civil Service Commission

The Board of Selectmen recommends that the Town vote to approve Article 20.

Articles 21 & 22 to be Moved by the General Bylaw Committee

Article 21: Move that the Town vote to accept provisions of M.G.L. c. 53, Sec. 9A.

Discussion: This article will prevent candidates from taking out nomination papers the same day they are due for certification. Requires a candidate to put a statement in writing to the Clerk's Office for which office they are seeking and eliminates excess circulation of blank nomination papers.

The General Bylaw Committee recommends the Town vote to approve Article 21.

Article 22: Move that the Town delete, "Paragraph A of Section 283-3 Other Charges" of the Town Code as it pertains to additional collections fees for failure to license dog.

Discussion: Paragraph A of Section 283-3 of the General Bylaws puts an additional burden on residents for not licensing their dogs. This additional fine has been waived the past 3 years.

The General Bylaw Committee recommends the Town vote to approve Article 22.

Article 23 to be moved by Citizen Petition

Article 23: Move that the Town temporarily suspend new construction and applications for Senior Living Communities based on §390-13.5. Senior living communities. [Amended 6-3-2019 ATM bylaw that are not already approved as of June 5, 2023 pending the creation of a study committee jointly appointed by the Select Board and the Moderator. The committee will be charged with studying the impact of § 390-13.5. Senior living communities on each zoning district and recommending changes to the bylaw designed to protect the town and each district from developments that significantly alter their character and to refer its recommendations to the Planning Board to redraft or repeal the bylaw. The Study committee will report their findings at June 2024 Town Meeting.

TABLE B-1
WATER ENTERPRISE

	FY2022 BUDGET	FY2023 BUDGET	FY2024 RECOMMENDED	CHANGE \$	CHANGE %
Salary	788,880	794,285	837,171	42,886	5.40%
Expense	673,709	724,840	756,150	31,310	4.32%
Debt Services	597,190	648,453	682,798	34,345	5.30%
Operating Capital	75,000.00	75,000	75,000	-	0.00%
Total Direct	2,134,779	2,242,578	2,351,119	108,541	4.84%
Total Indirect	564,386	592,285	627,963	35,678	6.02%
Total Water	2,699,165	2,834,863	2,979,082	144,219	5.09%

TABLE B-2

	FY2022 Expended	FY2023 Original	FY2024 TA Recommended	Change \$	Change %
122 Total Salaries - Executive/Administration	\$ 334,529	\$ 474,058	\$ 491,359	\$ 17,301	3.65%
122 Total Other Expenses - Executive/Administratio	\$ 27,239	\$ 42,350	\$ 50,050	\$ 7,700	18.18%
122 Total Expenses - Executive/Administration	\$ 361,768	\$ 516,408	\$ 541,409	\$ 25,001	4.84%
123 Total Salaries - Selectmen	\$ 29,978	\$ 1,800	\$ 1,800	\$ -	0.00%
123 Total Other Expenses - Selectmen	\$ 2,795	\$ 6,500	\$ 6,500	\$ -	0.00%
123 Total Expenses - Selectmen	\$ 32,773	\$ 8,300	\$ 8,300	\$ -	0.00%
132 Total Reserve Fund (Appropriated)	\$ -	\$ 200,000	\$ 200,000	\$ -	0.00%
920 Total Expenses - Capital Outlay	\$ 270,706	\$ 320,000	\$ 450,000	\$ 130,000	40.63%
920 Total Expenses	\$ 270,706	\$ 320,000	\$ 450,000	\$ 130,000	40.63%
140 Total Salaries - Finance Department	\$ 454,940	\$ 512,347	\$ 532,275	\$ 19,928	3.89%
140 Total Other Expenses - Finance Department	\$ 94,632	\$ 114,560	\$ 119,435	\$ 4,875	4.26%
140 Total Expenses - Finance Department	\$ 549,572	\$ 626,907	\$ 651,710	\$ 24,803	3.96%
141 Total Salaries - Assessor	\$ 197,060	\$ 191,040	\$ 186,042	\$ (4,998)	-2.62%
141 Total Other Expenses - Assessor	\$ 30,100	\$ 47,258	\$ 58,269	\$ 11,011	23.30%
141 Total Expenses - Assessor	\$ 227,160	\$ 238,298	\$ 244,311	\$ 6,013	2.52%
151 Total Salaries - Legal					
151 Total Other Expenses - Legal	\$ 100,374	\$ 122,000	\$ 122,000	\$ -	0.00%
151 Total Expenses - Legal	\$ 100,374	\$ 122,000	\$ 122,000	\$ -	0.00%
155 Total Salaries - Technology	\$ 148,930	\$ 74,259	\$ 87,440	\$ 13,181	17.75%
155 Total Other Expenses - Technology	\$ 261,398	\$ 247,550	\$ 289,600	\$ 42,050	16.99%
155 Total Expenses - Technology	\$ 410,328	\$ 321,809	\$ 377,040	\$ 55,231	17.16%
161 Total Salaries - Town Clerk	\$ 146,739	\$ 153,394	\$ 161,897	\$ 8,503	5.54%
161 Total Other Expenses - Town Clerk	\$ 24,022	\$ 24,640	\$ 31,740	\$ 7,100	28.81%
161 Total Expenses - Town Clerk	\$ 170,761	\$ 178,034	\$ 193,637	\$ 15,603	8.76%
175 Total Salaries - Land Use	\$ 174,979	\$ 203,369	\$ 211,177	\$ 7,808	3.84%
175 Total Other Expenses - Land Use	\$ 10,449	\$ 9,100	\$ 11,200	\$ 2,100	23.08%
175 Total Expenses - Land Use	\$ 185,428	\$ 212,469	\$ 222,377	\$ 9,908	4.66%
196 Total Salaries - Facilities & Central Services	\$ 151,731	\$ 185,197	\$ 191,383	\$ 6,186	3.34%
196 Total Other Expenses - Facilities & Central Srv	\$ 680,098	\$ 703,900	\$ 796,842	\$ 92,942	13.20%
196 Total Expenses - Facilities & Central Services	\$ 831,829	\$ 889,097	\$ 988,225	\$ 99,128	11.15%
197 Total Salaries - Aquatic Property Maintenance					
197 Total Other Expenses - Aquatic Property Maint	\$ 27,925	\$ 28,100	\$ 40,100	\$ 12,000	42.70%
197 Total Expenses - Aquatic Property Maint	\$ 27,925	\$ 28,100	\$ 40,100	\$ 12,000	42.70%
Total Salaries - General Government	\$ 1,638,886	\$ 1,795,464	\$ 1,863,373	\$ 67,909	3.78%
Total Other - General Government	\$ 1,529,738	\$ 1,865,958	\$ 2,175,736	\$ 309,778	16.60%
Total Expenses - General Government	\$ 3,168,624	\$ 3,661,422	\$ 4,039,109	\$ 377,687	10.32%

	FY2022 Expended	FY2023 Original	FY2024 TA Recommended	Change \$	Change %
210 Total Salaries - Police Department	\$ 2,559,625	\$ 2,704,319	\$ 2,893,244	\$ 188,925	6.99%
210 Total Other Expenses - Police Department	\$ 368,098	\$ 330,200	\$ 347,600	\$ 17,400	5.27%
210 Total Expenses - Police Department	\$ 2,927,723	\$ 3,034,519	\$ 3,240,844	\$ 206,325	6.80%
220 Total Salaries - Fire Department	\$ 2,885,937	\$ 3,129,984	\$ 3,316,080	\$ 186,096	5.95%
220 Total Other Expenses - Fire Department	\$ 284,948	\$ 336,650	\$ 333,300	\$ (3,350)	-1.00%
220 Total Expenses - Fire Department	\$ 3,170,885	\$ 3,466,634	\$ 3,649,380	\$ 182,746	5.27%
241 Total Salaries - Inspection Services	\$ 274,401	\$ 266,961	\$ 290,133	\$ 23,172	8.68%
241 Total Other Expenses - Inspection Services	\$ 15,618	\$ 18,350	\$ 29,750	\$ 11,400	62.13%
241 Total Expenses - Inspection Services	\$ 290,019	\$ 285,311	\$ 319,883	\$ 34,572	12.12%
291 Total Salaries - Emergency Management					
291 Total Other Expenses - Emergency Mgmt	\$ 4,494	\$ 7,500	\$ 7,500	\$ -	0.00%
291 Total Expenses - Emergency Management	\$ 4,494	\$ 7,500	\$ 7,500	\$ -	0.00%
292 Total Salaries - Animal Control					
292 Total Other Expenses - Animal Control	\$ 26,421	\$ 25,000	\$ 45,000	\$ 20,000	80.00%
292 Total Expenses - Animal Control	\$ 26,421	\$ 25,000	\$ 45,000	\$ 20,000	80.00%
299 Total Salaries - Communications	\$ -	\$ -	\$ -	\$ -	0.00%
299 Total Other Expenses - Communications	\$ 159,454	\$ 330,000	\$ 411,290	\$ 81,290	24.63%
299 Total Expenses - Communications	\$ 159,454	\$ 330,000	\$ 411,290	\$ 81,290	24.63%
Total Salaries - Public Safety	\$ 5,719,963	\$ 6,101,264	\$ 6,499,457	\$ 398,193	6.53%
Total Other - Public Safety	\$ 859,033	\$ 1,047,700	\$ 1,174,440	\$ 126,740	12.10%
Total Expenses - Public Safety	\$ 6,578,996	\$ 7,148,964	\$ 7,673,897	\$ 524,933	7.34%
300 Total Salaries - Wrentham Public Schools	\$ 10,716,144	\$ 11,123,868	\$ 11,612,824	\$ 488,956	4.40%
300 Total Other Expenses - Wrentham Public	\$ 2,248,886	\$ 2,296,229	\$ 2,310,526	\$ 14,297	0.62%
300 Total Expenses - Wrentham Public Schools	\$ 12,965,030	\$ 13,420,097	\$ 13,923,350	\$ 503,253	3.75%
306 Total Other Expenses - Norfolk Agricultural HS	\$ 22,000	\$ 51,000	\$ 64,860	\$ 13,860	27.18%
306 Total Expenses - Norfolk Agricultural HS	\$ 22,000	\$ 51,000	\$ 64,860	\$ 13,860	27.18%
307 Total Operating Expenses - King Philip Reg'l	\$ 10,956,271	\$ 11,467,286	\$ 11,642,915	\$ 175,629	1.53%
307 Total Capital Expenses - King Philip Regional	\$ -	\$ -	\$ -	\$ -	0.00%
307 Total Debt Service Expense - King Philip Reg'l	\$ 675,455	\$ 646,930	\$ 602,930	\$ (44,000)	-6.80%
307 Total Assessment - King Philip Regional	\$ 11,631,726	\$ 12,114,216	\$ 12,245,845	\$ 131,629	1.09%
308 Total Other Expenses - Tri-County Regional	\$ 1,121,167	\$ 1,235,084	\$ 1,274,333	\$ 39,249	3.18%
308 Total Assessment - Tri-County Regional	\$ 1,121,167	\$ 1,235,084	\$ 1,274,333	\$ 39,249	3.18%
Total Salaries - Education	\$ 10,716,144	\$ 11,123,868	\$ 11,612,824	\$ 488,956	4.40%
Total Other - Education	\$ 15,023,779	\$ 15,696,529	\$ 15,895,564	\$ 199,035	1.27%
Total Expenses - Education	\$ 25,739,923	\$ 26,820,397	\$ 27,508,388	\$ 687,991	2.57%

	FY2022 Expended	FY2023 Original	FY2024 TA Recommended	Change \$	Change %
410 Total Salaries - Public Works	\$ 683,306	\$ 769,442	\$ 785,335	\$ 15,893	2.07%
410 Total Other Expenses - Public Works	\$ 241,847	\$ 332,550	\$ 335,150	\$ 2,600	0.78%
410 Total Expenses - Public Works	\$ 925,153	\$ 1,101,992	\$ 1,120,485	\$ 18,493	1.68%
410 Total Salaries - Solid & Hazardous Waste					
410 Total Other Expenses - Solid & Hazard Waste	\$ 889,200	\$ 1,021,780	\$ 1,056,000	\$ 34,220	3.35%
410 Total Expenses - Solid & Hazardous Waste	\$ 889,200	\$ 1,021,780	\$ 1,056,000	\$ 34,220	3.35%
410 Total Salaries - Street Lighting					
410 Total Other Expenses - Street Lighting	\$ 93,259	\$ 90,000	\$ 90,000	\$ -	0.00%
410 Total Expenses - Street Lighting	\$ 93,259	\$ 90,000	\$ 90,000	\$ -	0.00%
423 Total Salaries - Snow & Ice	\$ 94,050	\$ 50,000	\$ 55,000	\$ 5,000	10.00%
423 Total Other Expenses - Snow & Ice	\$ 301,667	\$ 100,000	\$ 95,000	\$ (5,000)	-5.00%
423 Total Expenses - Snow & Ice	\$ 395,717	\$ 150,000	\$ 150,000	\$ -	0.00%
424 Total Salaries - Fuel					
424 Total Other Expenses - Fuel	\$ 141,752	\$ 140,000	\$ 150,000	\$ 10,000	7.14%
424 Total Expenses - Fuel	\$ 141,752	\$ 140,000	\$ 150,000	\$ 10,000	7.14%
Total Salaries - Public Works	\$ 777,356	\$ 819,442	\$ 840,335	\$ 20,893	2.55%
Total Other - Public Works	\$ 1,667,725	\$ 1,684,330	\$ 1,726,150	\$ 41,820	2.48%
Total Expenses - Public Works	\$ 2,445,081	\$ 2,503,772	\$ 2,566,485	\$ 62,713	2.50%
522 Total Salaries - Department of Public Health	\$ 170,057	\$ 185,593	\$ 231,724	\$ 46,131	24.86%
522 Total Other Expenses - Dept of Public Health	\$ 98,749	\$ 106,264	\$ 61,264	\$ (45,000)	-42.35%
522 Total Expenses - Department of Public Health	\$ 268,806	\$ 291,857	\$ 292,988	\$ 1,131	0.39%
541 Total Salaries - Council on Aging	\$ 142,214	\$ 150,769	\$ 145,289	\$ (5,480)	-3.63%
541 Total Other Expenses - Council on Aging	\$ 4,281	\$ 6,410	\$ 5,300	\$ (1,110)	-17.32%
541 Total Expenses - Council on Aging	\$ 146,495	\$ 157,179	\$ 150,589	\$ (6,590)	-4.19%
543 Total Salaries - Veteran Affairs	\$ -	\$ -	\$ -	\$ -	0.00%
543 Total Other Expenses - Veteran Affairs	\$ 27,541	\$ 55,000	\$ 58,900	\$ 3,900	7.09%
543 Total Expenses - Veteran Affairs	\$ 27,541	\$ 55,000	\$ 58,900	\$ 3,900	7.09%
Total Salaries - Human Services	\$ 312,271	\$ 336,362	\$ 377,013	\$ 40,651	12.09%
Total Other - Human Services	\$ 130,571	\$ 167,674	\$ 125,464	\$ (42,210)	-25.17%
Total Expenses - Human Services	\$ 442,842	\$ 504,036	\$ 502,477	\$ (1,559)	-0.31%
610 Total Salaries - Library	\$ 255,533	\$ 269,773	\$ 299,007	\$ 29,234	10.84%
610 Total Other Expenses - Library	\$ 58,914	\$ 91,150	\$ 91,150	\$ -	0.00%
610 Total Expenses - Library	\$ 314,447	\$ 360,923	\$ 390,157	\$ 29,234	8.10%
630 Total Salaries - Recreation	\$ 170,819	\$ 170,318	\$ 180,113	\$ 9,795	5.75%
630 Total Other Expenses - Recreation	\$ 10,399	\$ 11,500	\$ 13,500	\$ 2,000	17.39%
630 Total Expenses - Recreation	\$ 181,218	\$ 181,818	\$ 193,613	\$ 11,795	6.49%
691 Total Salaries - Historical Commission					
691 Total Other Expenses - Historical Commission	\$ -	\$ 250	\$ 250	\$ -	0.00%
691 Total Expenses - Historical Commission	\$ -	\$ 250	\$ 250	\$ -	0.00%
692 Total Salaries - Memorial Day					
692 Total Other Expenses - Memorial Day	\$ 2,117	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
692 Total Expenses - Memorial Day	\$ 2,117	\$ 3,000	\$ 2,500	\$ (500)	-16.67%

	FY2022 Expended	FY2023 Original	FY2024 TA Recommended	Change \$	Change %
Total Salaries - Culture and Recreation	\$ 426,352	\$ 440,091	\$ 479,120	\$ 39,029	8.87%
Total Other - Culture and Recreation	\$ 71,430	\$ 105,900	\$ 107,400	\$ 1,500	1.42%
Total Expenses - Culture and Recreation	\$ 497,782	\$ 545,991	\$ 586,520	\$ 40,529	7.42%
	-	-	-		
710 Total Other Expenses - Debt Principal	\$ 467,703	\$ 470,203	\$ 265,000	\$ (205,203)	-43.64%
750 Total Other Expenses - Debt Interest/Fees	\$ 73,944	\$ 59,230	\$ 44,445	\$ (14,785)	-24.96%
Total Expenses - General Fund Debt Service	\$ 541,647	\$ 529,433	\$ 309,445	\$ (219,988)	-41.55%
	-	-	-		
INSURANCE & OTHER					
910 Total Expenses Insurance & Employee Benefits	\$ 7,711,316	\$ 8,195,458	\$ 8,554,385	\$ 358,927	4.38%
Total Expenses - Insurances & Other	\$ 7,711,316	\$ 8,195,458	\$ 8,554,385	\$ 358,927	4.38%
	-	-	-		
Total Salaries - General Fund	\$ 19,590,972	\$ 20,616,491	\$ 21,672,122	\$ 1,055,631	5.12%
Total Other Expenses - General Fund	\$ 27,535,239	\$ 29,292,982	\$ 30,068,584	\$ 775,602	2.65%
Total Expenses - General Fund	\$ 47,126,211	\$ 49,909,473	\$ 51,740,706	\$ 1,831,233	3.67%