



Annual Budget

For the Fiscal Year
beginning July 1, 2017 and ending June 30, 2018

Town Manager

Troy B.G. Clarkson

Finance Director

Chelsea Stevens - Acting

Board of Selectmen

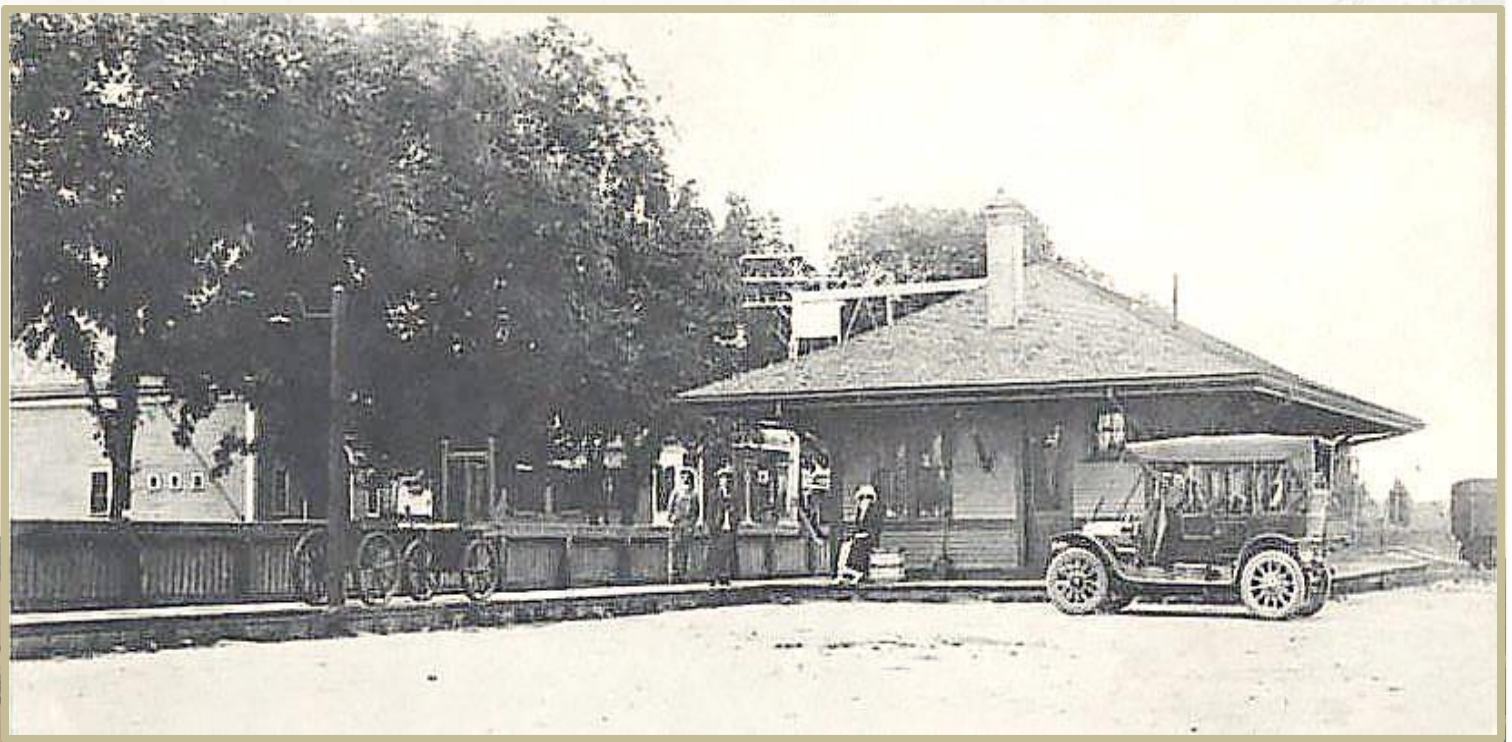
Brian E. Barthelmes, Chair

Susan M. Setterland, Vice Chair

David R. Delaney

Robert S. O'Rourke

John C. Tuzik





Reader's Guide

The purpose of this document is to communicate the Town of Hanover's fiscal year (FY) 2018 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Message should assist the reader with understanding the major aspects of the budget.

Document Organization

This budget document describes how the Town attempts to identify the community's needs for public services and the strategies by which it tries to meet those needs. We have organized this document so that the readers can obtain essential information in a quick, accessible, and digestible format. For those who wish to inquire in greater depth, we have provided greater detail.

Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget to those balances.

The Expenditure Budget Summary section contains information about the various funds at the department level, including the budget appropriation for all Town departments.

The Town Departments section should help you identify by department the following:

- mission statements
- goals and objectives
- accomplishments
- funded positions comparison for three years
- fiscal plan

The Capital Improvements sections include information on capital projects and their financing methods.

Finally, the Appendices include supplemental data for the budget document. Included in the section are items such as Reserves, Fund Descriptions and Balances, position summary, statistics, table of abbreviations, and a glossary of terms.

How to Read Financial Data

Most data within this document is presented in fiscal year terms. The Town of Hanover operates on a fiscal year that runs July 1 through June 30. Therefore, FY2018 is the period from July 1, 2017 through June 30, 2018. All information is presented using a three year comparison, that includes FY16 actual revenues and expenditures and FY17 and FY18 budgeted revenues and expenditures. Anyone interested in obtaining additional information concerning the Town of Hanover's Budget is encouraged to contact the Finance Director's Office at (781) 826-5000 x 1000 or visit the Town's website at <http://www.hanover-ma.gov/>.

Front Cover Photo: Railroad Station, West Hanover, MA (1914)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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Town of Hanover

Massachusetts

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Hanover, Massachusetts for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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INTRODUCTION



"Hanover, Honoring Yesterday As We Build For Tomorrow"



***Town Manager's
Budget Message***



Town Manager

Memo

To: Board of Selectmen, Advisory Committee

From: Troy B.G. Clarkson, Town Manager

CC: All Departments

Date: 2/1/2017

Re: Fiscal Year 2018 Budget

It is with great pleasure and enthusiasm that I hereby submit to you my proposed operating budget for Fiscal Year (FY) 2018 for the Town of Hanover. This is the fifth time I have the honor to submit our proposed revenues and expenses as our communities' CEO. It continues to be a professional privilege to work with the Board of Selectmen in setting a positive course and building a better Hanover.

According to the Hanover Town Manager Act, the Town Manager must, "prepare and submit at a public meeting to the board of selectmen and advisory committee, not later than 90 days prior to the annual town meeting, a written proposed balanced budget for town government, including the school department, for the ensuing fiscal year." This budget is indeed balanced, and, as in past years, honors the Board of Selectmen's theme and mandate of a conservative approach to both revenues and expenses, while continuing our multi-year commitment to consolidation, honoring a long-standing commitment to education, public safety and public works, all of which fit within the Board's strategic goals and still maintain a commitment to responsible spending.

The Act also requires that the budget submission "detail all estimated revenues from all sources, and all expenditures, including debt service for the previous, current, and ensuing year." This budget message fulfills those requirements, and goes well beyond, honoring the Selectmen's goal of improving communication with the public. In addition to those required sections, this budget message also looks forward, providing insight into our long-term budget planning, and identifies emerging issues that may impact spending and municipal operations in the coming years.

Therefore, this budget is separated into five major categories: Revenues, Expenses, Capital Spending, Long-Term Financial Planning, and Emerging Issues. It represents a collaborative effort of all departments. Particular recognition goes to Project Manager Art Ceurvets, whose leadership, attention to detail, and commitment to quality are represented throughout this volume of information. As you know, last year's budget was our inaugural award winner as a 'Distinguished Budget' from the Government Finance Officers' Association (GFOA). We are proud to submit another budget that is of equal caliber and quality.

REVENUES

Projected revenues for FY18 include a continuation of the recent trend of austere growth and plentiful reserves. Revenues are forecasted responsibly and conservatively, including local receipts, which are estimated at levels designed to support continuous free cash. Revenue projections are provided in a detailed manner in this budget proposal, including multi-year trending, and an explanation and analysis of each revenue category. Our staff and Department Heads meet annually before the revenue estimates are finalized and review each category and local receipt individually, discussing market trends, past performance, and anticipated activity, making each year's revenue projections both a collaborative effort and a true organic and distinct estimate. Decision makers and the public continue to have a window through which to review, analyze, and question all categories of revenues and local receipts, continuing the practice of providing detail and 'numbers behind the numbers'. This budget is also posted and indexed on the town's website, providing further access to our projected spending of the peoples' resources.

As in past years, our projection for state aid will not increase, and is estimated level with this year's actual aid figure. This practice serves to insulate the town and our municipal operations from any undulations in the state budget and local aid changes. Recently, Governor Baker committed to increasing local aid by at least 3.9%. However, our budget projection will remain constant, staying true to our fiscally conservative values.

Overall property tax revenue is projected to increase by the allowable 2 ½ percent in FY18, with a reasonable estimate for new growth, the tax revenue will come from new construction. The new growth estimate of \$340,000 is consistent with last year's modest allocation. Consistent with the goals of the Board of Selectmen, we conducted a review of the potential of raising the levy limit by only 2%, but determined that such a reduction in available funding for services, given the high demand, and the ambitious goals of the Board and Advisory Committee to continue to embark on new and bold initiatives, would stymie our ability to fulfill those goals. The next three years will see some of the most prolific commercial growth since Route 53 was laid out as a state numbered route, with over \$100 million of private investment slated to take place in the coming months. This new growth will result in an estimated increase of more than \$1 million in new tax revenue, fulfilling the Selectmen's goal of the commercial properties in town assuming a greater share of the overall tax burden. I plan to form a "Growth Task Force" during this fiscal year

comprised of residents and financial professionals to help guide our efforts in investing and wisely appropriating this additional revenue.

Ambulance receipt transfers to support operating expenses are projected to increase slightly in FY18. Our collections now exceed \$1 million annually, and we are working with the Board of Selectmen to examine current insurance reimbursements and potential additional adjustments to this figure. These collections continue to enable us to take a long-term approach to capital replacement. This year's ambulance receipt allocation to the operating budget is projected to increase nominally over last year's number (\$17,800) reflecting a slight increase in required debt service payments. We will continue to work together to examine and perhaps adjust rates to keep insurance reimbursements consistent with market trends and averages. The projected figure of total transfers from this reserve account, \$933,095, will cover both debt and a portion of the Fire and Rescue operating expenses, while leaving enough to continue to accumulate cash in the reserve account for future capital purchases.

Local receipts are projected to remain relatively consistent in most categories, with a slight decrease in automobile excise taxes, reflecting a moderation of recent trends and an uptick in collections the past several years. These figures are developed in detailed consultation with our department heads and reflect an analysis of industry trends as well as historic performance here in Hanover. They will continue to be forecast well below actual proceeds, providing a large portion of the cushion that helps create a sustainable annual free cash figure.

This budget captures and fulfills the goals and requirements of the conservative policies approved by the Board of Selectmen in December of 2011 for both revenues and expenses. It continues the practice of eschewing free cash as a funding source for the operating budget, an approach that has drawn praise from both our auditor and financial advisor. This practice ensures a balanced budget that is funded with recurring and not one-time revenues, and is lauded by analysts and municipal finance professionals alike.

EXPENSES

This budget reflects the Selectmen's policy of a budget that, "preserve(s) our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being." It fulfills the core values of supporting education, public safety, and public works, while working toward a balance between fiscal responsibility and fulfillment of the Board's strategic goals.

The FY18 budget:

- Continues to work within sustainable revenue sources and is balanced;

- Keeps legal spending static at \$125,000 per year. Although demands for legal opinions continue to increase with significant permitting and construction on Rte. 53, continued labor law demands persist with the settlement of union contracts, and several ongoing cases challenge our legal resources, we continue to utilize professional and capable in-house resources to reduce the burden on our legal budget;
- Provides funding for settlement of the town's collective bargaining agreements, keeping the Selectmen's goal of a fair but conservative approach to collective bargaining, while recognizing the importance of a well-educated and well-trained workforce;
- Reflects a new solid waste disposal contract that combines transportation and disposal into one contract, eliminating the need for separate appropriations for this important public service;
- Increases proposed funding for the town's annual audit, with a goal to add to the GFOA success by having our annual financial review become a Certified Annual Financial Report (CAFR);
- Continues to provide unwavering support to public education through fulfilling the funding request of our partners at the Hanover School Department, including continuing to address the pressures of special education funding and continuing support for technology improvements;
- Reflects savings in our debt payments based on the refunding (re-financing) of some of our debt, resulting in significant cost reductions in this category;
- Fulfills the goal of the Board of Selectmen in seeking efficiency and fiscal restraint by consolidating leadership positions in the Department of Community Services. This merging of the Conservation Agent and Town Planner into a single Director of Planning and Conservation will provide broader regulatory oversight and reduce our spending in Community Services;
- Reduces Fire Department overtime spending, continuing the commitment to an efficient and nimble department once full staffing is achieved;
- Includes a modest increase for health insurance through the Mayflower Municipal Health Group, providing funding for the 'benchmark' and 'rate saver' plans offered through MMHG via a memorandum of understand negotiated with the town's unions steering employees to lower-cost plans; and
- Provides more detailed salary information than previous budgets, enhancing the transparency of this award-winning effort, and further fulfilling the transparency goals of the Board of Selectmen.

CAPITAL SPENDING

Included in this proposal are the capital requests for FY18, as required in the Act, as well as the updated five-year capital plan. Each capital proposal includes a detailed project sheet outlining the specifics of each proposed purchase. This year's capital items are routine operational items and are requested to be funded mostly with free cash (available due to the lack of free cash spent on the operating budget), along with borrowing, and other available sources such as water rates and ambulance receipts. With the eliminated reliance on free cash to support the operating budget, the undesignated fund balance is projected to remain at healthy levels.

The capital plan continues to invest in our buildings and infrastructure, continuing a commitment that began when the town commissioned the DRA study years ago.

Planned capital improvements for the new Fire Station continue to be in our plans, but have been postponed to provide the citizens and staff members working on this important project more time to develop detailed and thoughtful proposals, and to finalize the tax title acquisition of the proposed property.

LONG-TERM FINANCIAL PLANNING

Through the adoption of financial policies, the Board of Selectmen continues to make long-term financial stability and sustainability a priority. In addition to their updated strategic goals, the board has made great strides in drafting and voting policies to tighten the town's oversight of its financial practices and reduce fraud, waste, and abuse. Here is a sampling of their recent policy achievement:

- Donations and Sponsorships - The Board has drafted, considered, and approved an extensive policy on donations and sponsorships that will provide guidance to non-profit organizations wishing to partner with the town and setting forth clear policy guidelines on the acceptance of donations that may have long-term operational or maintenance costs;
- Ambulance Billing – The Board has approved a policy updating the town's approach to ambulance billing, now a critical financial underpinning of our capital program for the Fire Department, generating more than \$1m in annual revenue. This policy provides clear guidelines on the collection and abatement of ambulance fees, and establishes a committee of professionals to consider abatement requests, thus widening the circle of accountability for this function; and
- PILOT – The Board set as a clear and measurable goal for the Town Manager the development of a Payment in Lieu of Taxes (PILOT) program and policy, seeking deeper partnership with and financial contributions from our non-profit partners in the community.

In addition, the senior management team continues to work toward long-term financial viability through the pursuit of expansion of the commercial tax base and development of the town's commercial corridor on Rte. 53, another stated strategic goal of the town.

In the last year, the growth in activity on Rte. 53 has increased significantly, with both commercial and residential construction activity at unprecedented levels, ensuring tax stability for years to come.

EMERGING ISSUES

Over the next year, several emerging issues will impact the town's ability to continue on the firm and sustainable financial path upon which it currently rests. These include:

- Commercial development – As noted earlier in this memo, the anticipated increase of commercial tax revenue in the coming years, conservatively estimated at more than \$1 million, demands a measured and careful approach to this new revenue source, resulting in the formation of the 'Growth Task Force' noted earlier;
- Balancing development and costs – With the commercial development increasing at its greatest pace in memory, the pressures of providing roadways, clean water, and other municipal services, including education, will become more acute. It will be important to have a funding and service delivery program and plan to insulate the town from rising service delivery costs;
- Infrastructure – with rising populations, the planning and implementation of infrastructure amenities like sidewalks, walking trails, and other non-traditional methods of transportation, including expanding bus service, will be a critical planning issue.
- Transparency – The town's ambitious effort to open its books and provide detailed, accessible information, along with the state's requirement to have an open checkbook in the coming years, will continue to test our ability to provide information in the most accessible way, challenging our technology and our staff to be at their best;
- Continued Green Communities commitment – the Town of Hanover has become one of the Commonwealth's premier 'Green Communities,' implementing over \$2 million in improvements resulting in lower energy costs and more sustainable practices. The town's continued commitment to this state-funded improvement program should yield further and ongoing benefits.

CONCLUSION

This budget represents many hours of hard work by several dedicated public servants and volunteers. Many thanks to our department heads, finance staff, and numerous volunteers who collaborated on this important work.

I look forward to detailed and engaging discussions with the Board of Selectmen and Advisory Committee.

*Guide to the
FY2018 Budget*



Guide to the FY2018 Budget

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Town of Hanover operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over a period of 7 months each year. Below is a table of the major events that help shape the budget:

November	<ul style="list-style-type: none">• Operating & Capital Department budgets requested
December & January	<ul style="list-style-type: none">• Department budgets reviewed by Town Manager• Budget review meetings held by Town Manager with departments; Advisory Committee• Town Manager and Finance Director evaluate project requests from the department for the capital budget.• Debt schedules and financial forecasts are updated to provide context to capital budget and the five year capital improvement plan.
January - February	<ul style="list-style-type: none">• Town Manager and School Superintendent recommend budgets• Operating budgets posted to website• Capital budget finalized
February	<ul style="list-style-type: none">• Selectmen, School Committee, and Advisory Committee review budgets• Proposed capital budget is presented to the Board of Selectmen
March - May	<ul style="list-style-type: none">• Town Meeting Warrant approved by the Selectmen• Budget, Warrant & Annual Town Report posted to the website• Budget completed and voted by the Advisory Committee & School Committee
May	<ul style="list-style-type: none">• Annual (and Special) Town Meetings• Capital & operating budgets presented to Town Meeting for approval

November - Departments are provided with their previously submitted five year capital requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager.

December/January - Departmental operating budgets are submitted to the Town Manager. Meetings are held between the Town Manager, Finance Director and Department Heads to discuss the details of the operating budget requests.

The Town Manager and Finance Director receive the compiled information and begin scheduling meetings with the various Department Heads to evaluate the projects for the Capital Budget. The preliminary debt schedules are updated and various financial forecasts are completed in order to provide context to the Capital Budget as well as the five year capital improvement program.

January/February - The School Superintendent presents his recommended operating budget to the School Committee; the Town Manager presents his recommended operating budget and financing plan for all departmental budgets, including the Schools, to the Board of Selectmen. Weekly meetings of the Advisory Committee commence to review each department's budget and continue until Town Meeting. These meetings are all open to the public.



Guide to the FY2018 Budget

January/February - The Capital Budget is finalized within the parameters of the established funding target. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Any projects not approved for funding are typically deferred into the next budget year. In February, the proposed capital budget is presented to the Board of Selectmen.

February-May - the Advisory Committee meets with Department Heads to review their capital requests and conducts site visits to view the buildings, land or equipment.

March/April - By the end of April, the Advisory Committee and School are ready to vote on the operating budget they will recommend to the Town Meeting.

April –May - The Board of Selectmen votes on the items they will recommend to Town Meeting for approval including a vote to approve the “warrant” or agenda of all items to be considered for approval by Town Meeting. This includes the annual operating budget, capital spending requests, Community Preservation Act (CPA) spending requests, and any general bylaw, zoning bylaw changes, or other matters to be considered.

Annual Town Meeting - Hanover’s Annual Town Meeting is held on the first Monday in May of each year in accordance with Section 3-1 of the Hanover General bylaws. The Town Meeting is the legislative body of the town, and approves all expenditures and bylaw changes. The Town Meeting is presided over by the Moderator, who is elected by the voters of Hanover and is responsible for the conduct of Town Meeting, according to Section 3-3 of the Hanover bylaw and Chapter 39, section 15 of the MA General Laws. The Moderator also appoints several boards and committees, providing a wide and significant impact on the community and its government.

WHAT IS TOWN MEETING?

The legislative body of the Town of Hanover is an Open Town Meeting comprised of all registered voters, conducted under the leadership of the elected Moderator. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects. Approval of most spending requires a simple majority vote in favor, but capital projects, if they involve borrowing, must be approved by a two-thirds majority. Any amendments to appropriations require Town Meeting vote at either a regular or Special Town Meeting. The procedures for Town Meeting are specified in the Town of Hanover General Bylaws.



Guide to the FY2018 Budget

HOW ARE TAXES CALCULATED?

In Hanover, the tax rate is a function not only of the total revenues to be raised by real estate taxes (Levy Limit), but also levy exclusions.

What is a Levy Limit?

Proposition 2 ½ was enacted in 1980 to limit the reliance on the property tax and give the voters a greater say in approving property tax increases. With inflation and certain costs routinely pushing the cost of government beyond 2 ½ % increases, the legislature provided voters the authority to approve increases greater than 2 ½%, enabling them to consider and determine what kind of community they want and can afford. A general override to Proposition 2 ½ supports the operating budget and requires a majority vote by ballot at the Town Election to pass. Town leaders are mindful of the tax burden and do everything possible to avoid or limit general overrides while maintaining essential services.

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but Hanover's Annual Tax Levy cannot exceed the Levy Ceiling.
2. The levy limit for a particular year is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

$$\begin{aligned}\text{Hanover's Annual Tax Levy} &= \text{Levy Limit} + \text{Exclusions} \\ \text{The Levy Limit} &= \text{Prior Year Levy Limit} + 2.5\% \\ &\quad + (\text{voter approved override}) + \text{New Growth}\end{aligned}$$

New Growth includes the additional property tax from new construction and additions to properties, exempt real property returned to the tax roll, and new personal property. In Hanover, we do estimate New Growth for the upcoming year, very conservatively.

This then becomes the base for calculating the levy limit for the next year. The Town's actual levy can be any amount up to the limit. If in one year, the levy is below the limit, the levy increase in the following year could not exceed 2.5%. The difference between the levy and the levy limit is called the excess levy capacity.

What are Exclusions?

Taxpayers may vote to fund debt for projects and choose to exclude these payments from the calculation of the levy limit and, therefore, from the base upon which the levy limit is calculated for future years. Unlike overrides, these Debt Exclusions or Capital Exclusions are temporary increases to the tax levy, lasting the life of the debt or the duration of the capital project. Exclusions require a majority vote on the ballot and may increase the levy above the levy ceiling. Hanover has approved a number of debt exclusions for municipal building projects.



Guide to the FY2018 Budget

What is the Community Preservation Act (CPA) Surcharge?

Hanover voters approved the adoption of the State's Community Preservation Act (MGL Chapter 44B), which authorizes the Town to charge 3% (after \$100,000 assessment exemption) quarterly on top of the tax payment. Thus:

$$\text{Funds for the Community Preservation Act Surcharge} = (\text{New Levy Limit} + \text{Debt Exclusions}) \times 3\%$$

This money is matched, in part, by the State for the purpose of enabling cities and towns to fund the acquisition and preservation of open space, the creation and support of affordable housing, and the acquisition and preservation of historic buildings and landscapes. The adoption of the CPA reflects the value Hanover citizens place on these issues and has enabled the town to maintain the rural character and mix of housing that has defined Hanover. To learn more about the CPA in Hanover, visit the town's award winning website at: www.hanover-ma.gov.

The Community Preservation Committee is charged with studying the needs, possibilities, and resources of the Town regarding community preservation and with making recommendations to Town Meeting regarding the appropriation of CPA funds.

Sustainability

In an effort to reduce costs and paper, this FY2017 Budget document is being made available online through the Town of Hanover website. Copies of the FY2017 Budget document, Annual Town Report and the Town Meeting Warrant can always be obtained at Town Hall, Senior Center and the John Curtis Free Library.



Community Profile



Community Profile

Community Profile

The government of Hanover consists of an elected Board of Selectmen, which appoints a Town Manager, who is responsible for the overall operation of the town. Other elected officials are Town Clerk, Board of Public Works, Board of Assessors, School Committee, Board of Health, Trustees of the Public Library, Planning Board, and a Town Moderator.

During the Annual Meeting, all registered voter residents of the town may vote for or against articles in the warrant. The Town Manager is responsible for appointing a Police Chief, Fire Chief, and other department managers. The Board of Selectmen appoints citizens to fill positions on various committees and commissions vital to the operation of the town. The Town Moderator makes appointments to several other vital committees, including the Advisory Committee.

Responsibility for the educational needs of Hanover children rests with the elected School Committee. Day-to-day operational responsibility is delegated to the School Superintendent. Hanover maintains an excellent school system which ranks high in both state and national levels. Sixty-five to seventy percent of graduates from the Hanover schools typically pursue college careers.

There are nearly 1,000 business and professional establishments in Hanover, many of which are small businesses. The Cardinal Cushing School & Training Center, a non-profit organization, is one of the largest employers in Hanover. Their staff of 300+ educate a student body of 550 youths. The majority of banking, professional, retail and service establishments are located on the four-mile stretch of Route 53 which runs north and south between the adjoining towns of Norwell and Pembroke. The two east and west main roads, Route 139 and Route 123, support a wide variety of business and professional establishments. Light industry firms in Hanover are located mostly in West Hanover off Route 139. State Highway Route 3, one of the major links to Cape Cod and Boston, runs through the northeast corner of Hanover where it affords travelers easy access to the town. The availability of Boston's Logan International Airport via Route 3 and the Southeast Expressway greatly enhances Hanover's attractiveness as a business or residential site.

Community Statistics

Incorporated: 1727

County: Plymouth

Land Area: 15.61 Sq. Miles

Public Roads: 86 Miles

Population (estimated): 14,223

Source: 2011-2015 American Community Survey 5-Year Estimates

Workforce: 8,192

Source: 2011-2015 American Community Survey 5-Year Estimates Population Age 20-64

FY2017 Tax Rate per Thousand:

\$16.52 – Residential

\$17.32 – Commercial & Industrial

Form of Government:

Town Manager, Five-Member Board of Selectmen, Open Town Meeting

2017 Avg. Single Home Value:

\$473,071.00

2016 Avg. Single Family Tax Bill:

\$7,815.00



Community Profile

Geography and Demographics

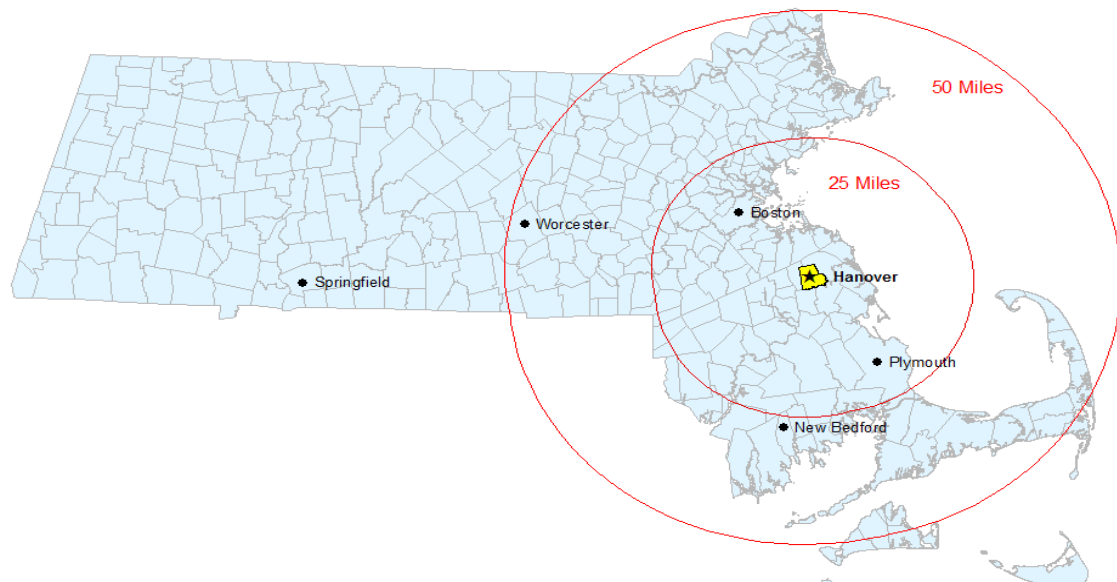
The town of Hanover is a suburban community that is 15 square miles in size. Hanover benefits from being centrally located between Boston and Cape Cod and in close proximity to route 3, I-93, and the MBTA Commuter Rail. Due to its location it is a desirable area for travelers heading to Boston, Plymouth, and Cape Cod.

Hanover's population has grown steadily from just 3,389 residents according to the 1950 census to an estimated 14,226 residents across 5,001 households. Hanover's median population closely matches the state's overall median at 41.9 years of age.

73.1% of Hanover residents are above the age of 18, with an equal gender composition of 52.7% female and 47.3% male.

The median income of Hanover is \$101,823 for a household and \$123,026 for a family.

Source: 2011-2015 American Community Survey 5-Year Estimates





Community Profile

Employment and Payrolls

Hanover's wholesale/retail trade sector employed the greater percentage of people, followed by the services sector. The following table lists the major categories of income and employment from 2012 through 2014.

Industry	2012	2013	2014
Construction	417	465	542
Manufacturing	488	509	509
Trade, Transport, Utilities	2,389	2,461	2,463
Information	105	102	85
Financial Activities	229	191	300
Prof. and Business Services	697	761	814
Education and Health Services	938	1,000	1,005
Leisure and Hospitality	923	971	894
Other Services	408	361	540
Total Employment	6,594	6,821	7,152
Number of Establishments	654	657	685
Average Weekly Wages	\$763	\$798	\$813
Total Wages	\$267,644,966	\$290,425,128	\$309,375,058

Source: Massachusetts Department of Employment and Training. Data based upon place of employment, not place of residence. Due to reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

Largest Employers

Name	Product/Function	Approx. Number of Employees
YMCA	Exercise/Family Facility	250-499
Direct Finance Group	Finance	100-249
Independent Bank Corp.	Banking	100-249
Macy's	Retail Store	100-249
McGee	Automotive	100-249
PA Landers	Construction	100-249
Shaw's Supermarket	Food Market	100-249
South Shore Voc-Tech	School	100-249
Target	Retail Store	100-249



Community Profile

Budget Comparison

	Fiscal 2015	Fiscal 2016	Fiscal 2017
General Government	\$1,129,510	\$1,118,635	\$1,314,130
Public Safety	\$6,111,530	\$6,300,486	\$6,511,517
Schools	\$24,811,828	\$25,662,155	\$26,490,521
Public Works (1)	\$6,240,044	\$6,539,121	\$6,651,003
Community Services(2)	\$1,585,981	\$1,686,329	\$1,908,061
Debt and Interest	\$5,173,314	\$5,872,705	\$5,474,530
Unclassified (3)	\$6,987,337	\$7,274,455	\$7,723,909
Total Expenditures	\$52,039,544	\$54,453,886	\$56,073,671

1. Includes transfer station, water operations, school facility maintenance & related debt service.
2. Includes library and council on aging.
3. Includes insurance and other employee benefits.

Revenues

Property Taxes: Property taxes are a major source of revenue for the Town. The total amount levied is subject to certain limits prescribed by law.

State Aid Distributions: In addition to grants for specified capital purposes (some of which are payable over the life of the bonds issued for the projects), the Commonwealth provides financial assistance to cities and towns for current purposes. Payments to cities and towns are derived primarily from a percentage of the State's personal income, sales and use, and corporate excise tax receipts, together with the net receipts from the State Lottery. A municipality's state aid entitlement is based on a number of different formulas, of which the "schools" and "lottery" formulas are the most important.

Community Preservation Fund Revenues

The Town accepted the community preservation fund act in 2004 and set the rate at 3% minus certain exemptions. The Town implemented the program in fiscal year 2006. The CPA fund balance projected as June 30, 2016 was \$3,388,000.

Fiscal Year	Property Tax	State Contribution	Total
2016	\$ 952,313	\$ 318,073	\$ 1,270,386
2015	\$ 881,623	\$ 320,797	\$ 1,202,420
2014	\$ 828,061	\$ 521,682	\$ 1,349,743



Community Profile

History

"William Barstow was the first white man to settle within the present bounds of Hanover" according to the historian John Barry. Barstow constructed the first bridge to span the North River and kept this bridge "in repair sufficient for the transportation of passengers, horses and cattle" until he died in 1668. The historian Jedediah Dwelley reports that the so-called Barstow Bridge "was the first to span an important stream in the Colony." The present bridge on Washington St. is the fourth located on this early site.

In William Barstow's time this area was part of Scituate, but as mills were built, villages were settled, the town of Hanover was incorporated in 1727. In 1728 the first meeting house (church) was constructed, and a minister and school master were procured. Later settlements were located near Luddam's Ford and the dam at the Indian Head River, (South Hanover), by the Drinkwater River (West Hanover), near the Third Herring Brook (Assinippi), along Long Water Brook (North Hanover), and in Center Hanover. Soon each village had its own district school, general store and later post office.

Shipyards were early located on the banks of the North River and became well known for the many ships launched in the Four Corners area. Near the smaller streams early mills ground corn, sawed lumber, forged iron, and later used the water power for tack factories. At the end of the 1800's the Clapp Rubber Mill and shoe factories employed many of the former farmers. In the first part of the 20th century, the National Fireworks was the largest employer in West Hanover.

Hanover sent its men to the Revolution in 1776, Col. John Bailey, who served with Washington, being the most famous. Men volunteered for the later Civil War and the First and Second World Wars, and memorials have been erected honoring its veterans.

The early settlers built their sturdy houses and barns to shelter their families and livestock, and many old capes and colonial homes can be found on the old main roads. Open space is valued and help preserve the small town image that Hanover projects.

Most of the manufacturing and farming are part of the past, and Hanover has grown into a fine residential town, which is proud of its schools, library, churches and its involved citizens who serve on committees to maintain Hanover as a fine town to live in.

Barbara Barker - Hanover Historical Commission

Editor's Note: Sadly Barbara Barker Kemp passed away on November 27, 2016. Barbara was a tireless volunteer and touched the lives of many in our community. We are grateful to have had her, and are very thankful for her many years of dedicated service to the Town.





OUR GOVERNMENT



"Hanover, Honoring Yesterday As We Build For Tomorrow"



***Form of
Government***



Form of Government

CHAPTER 67 OF THE ACTS OF 2009 AN ACT ESTABLISHING A TOWN MANAGER FORM OF GOVERNMENT FOR THE TOWN OF HANOVER, INCLUDING THE APPROVED AMENDMENTS OF CHAPTER 141 OF THE ACTS OF 2013

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. CONTINUATION OF EXISTING GOVERNMENT

(A) Continuation of Existing Laws

All laws, by-laws, rules and regulations of or pertaining to the town of Hanover which are in force on the effective date of this act and which are not inconsistent with the provisions of this act, shall continue in full force and effect until amended or repealed. Elected and appointed officers, boards, commissions and committees shall have all of the powers, duties and responsibilities, which are in force on the effective date of this act that are not inconsistent with this act, which are given to the respective officers, boards, commissions and committees by law, this act, town by-law or by vote of town meeting.

If any provision of this act conflicts with any provision of any law, by-law, rule or regulation of the town of Hanover, this act shall govern.

(B) Continuation of Personnel

Any office or position in the administrative service of the town of Hanover and incumbents in such offices, on the effective date of this act shall continue to function as the office, position or incumbent did previously until a change in such office, position or incumbent is effected in accordance with the provisions of this act.

SECTION 2. BOARD OF SELECTMEN

(A) Composition

There shall be a board of selectmen consisting of 5 members elected for terms of 3 years each, so arranged that the term of office of as nearly an equal number of members as is possible shall expire each year.

(B) Vacancy in Office

Vacancies in the office of selectmen shall be filled by a special election in accordance with the provisions of the General Laws.



Form of Government

(C) Executive Powers

The executive powers of the town shall be vested in the board of selectmen which shall serve as the chief policy making body of the town.

(1) The board of selectmen shall have all of the executive powers given to boards of selectmen by the General Laws except for those granted to the town manager. The board of selectmen shall be authorized to enter into intergovernmental or public or private agreements on such terms as it deems beneficial to the citizens of the town of Hanover.

(2) The board of selectmen shall be responsible for the formulation and promulgation of policy directives and guidelines to be followed by all town agencies serving under it, and in conjunction with other elected town officers and multiple member bodies to develop and promulgate policy guidelines designed to bring the operation of all town agencies into harmony; provided, however, that nothing in this section shall be construed to authorize any member of the board of selectmen, or a majority of such members, to become involved in the day-to-day administration of any town agency. It is the intention of this provision that the board of selectmen shall act only through the adoption of broad policy guidelines, which are to be implemented by officers and employees serving under it.

(3) The board of selectmen shall cause the by-laws, rules and regulations for the government of the town to be enforced and shall cause an up-to-date record of all its official acts to be kept.

(4) The board of selectmen shall appoint the town manager and town counsel, and approve the hire of the town audit firm, which shall be chosen by the town manager.

(5) The board of selectmen shall be the licensing board of the town and shall have the power to issue licenses, to make all necessary rules and regulations regarding the issuance of such licenses, and to attach such conditions and restrictions thereto as it deems to be in the public interest. The board of selectmen shall enforce the laws relating to all businesses for which it issues such licenses. The board of selectmen under this act may delegate or reorganize any local licensing authority or process notwithstanding any general laws relating to local governance to the contrary.

(6) The board of selectmen shall be responsible for providing timely audits as required by law. The audits shall be made by a certified public accountant, or firm of such accountants, who have no personal interests, direct or indirect, in the fiscal affairs of the town government of the town of Hanover or any of its officers.

(7) The board of selectman, in consultation with the town manager, shall develop a personnel system to include, but not be limited to, classifications and pay schedules, benefit programs, personnel and hiring policies and practices and regulations for town employees.



Form of Government

SECTION 3. TOWN MANAGER

(A) Appointments, Qualifications, Terms of Office and Employment

(1) Appointment

After the establishment of the 5-member board of selectmen, there shall be established in the town of Hanover the office of town manager, who shall be appointed by the board of selectmen for a term not to exceed 3 years, as the board may determine, and may be appointed for successive terms of office.

(2) Qualifications

The town manager shall be a person of demonstrated ability with administrative experience in public management or business administration and who is qualified by reason of education and experience.

(3) Terms of Office

The town manager shall devote full-time to the duties of said office and shall not engage in any other business or occupation during such employment by the town. The town manager shall hold no elective office in the town while serving as town manager, but the board of selectmen may appoint the town manager to any non-elective office or position consistent with the responsibilities of the town manager. Before entering upon his duties, the town manager shall be sworn to the faithful and impartial performance thereof by the town clerk. The town manager shall not have served in an elected office for the town of Hanover for at least 24 months prior to his appointment.

(4) Terms of Employment

(a) Additional Qualifications

The board of selectmen may, from time to time, establish additional qualifications for the position of town manager. To the extent permitted by law, the terms of the town manager's employment may be the subject of a written agreement between the parties setting forth the length of service, compensation, annual review, vacation, sick leave, benefits and such other matters, excluding tenure, as are customarily included in an employment contract.

(b) Compensation

The board of selectmen shall set the compensation of the town manager, not to exceed the amount appropriated by the town meeting.



Form of Government

SECTION 4. TOWN MANAGER - POWERS AND DUTIES

The town manager shall be the chief executive officer of the town. The town manager shall be responsible to the board of selectmen for the effective management of all town affairs placed in the town manager's charge by this act, the board of selectmen or vote of the town meeting. The town manager shall be responsible for the implementation of town policies established by the board of selectmen. The functions and duties of the town manager shall include, but not be limited to, the functions and duties in subsections (A), (B) and (C).

(A) Powers of Appointment

(1) The town manager shall appoint and remove all non-elected department heads and approve the appointment and removal of all other town employees except employees of the school department. The town manager shall consult with the appropriate elected or appointed board, commission, committee or official and the board of selectmen prior to making department head appointments or removals. Prior to finalizing a department head appointment, the town manager shall provide notice to the board of selectmen of the anticipated appointment and the terms and conditions of employment for the appointment. The board of selectmen shall approve or disapprove the appointment and the terms and conditions of employment within 20 days of notice to the board of selectmen. A failure of the board of selectman to act in this 20 day period shall be considered approval. Any adjustment to the terms and conditions of employment of department heads or the termination or removal of department heads shall be subject to the same notice and approval requirements as set forth above for appointments.

(2) Department heads shall, in accordance with the personnel system developed pursuant to paragraph (7) of subsection (C) of section 2 of this act and subject to the consent and approval of the town manager, appoint or remove assistant department heads, officers, subordinates and employees, including employees serving under elected and appointed boards, commissions, committees and officials for whom no other method of selection is provided in this act, except employees of the school department; provided, however, that the department head shall consult with the appropriate elected or appointed board, commission, committee or official prior to making such appointments or removals. The town manager may transfer personnel between departments as needed.

(3) All appointments under this section shall be based on merit and fitness alone.

(4) Copies of notices of job opportunities and appointments shall be posted on the town bulletin board.

(B) Administrative Duties



Form of Government

The town manager shall:

- (1) be responsible for the day-to-day supervision of all town departments and direction of the operations of the town; provided, however, that this section shall not apply to employees of the school department and to the statutory responsibilities and functions of the school committee;
- (2) supervise, direct and be responsible for the efficient administration of all officers appointed by the town manager and their representative departments, and of all functions for which the town manager is given responsibility, authority or control by this act, by-law, town meeting vote, or vote of the board of selectmen;
- (3) reorganize, consolidate or establish any department or position under the town manager's direction or supervision, at the town manager's discretion and with the board of selectmen's approval. With the approval of both the board of selectmen and advisory committee, the town manager may transfer all or part of any unexpended appropriation of a reorganized or consolidated department, board or office to any other town department, board or office;
- (4) administer, either directly or through a person that the town manager appoints, all provisions of general and special laws applicable to the town including federal and Massachusetts emergency management agencies' requirements, by-laws, votes of the town within the scope of the town manager's duty, and all policy rules and regulations made by the board of selectmen;
- (5) establish control and data systems appropriate to monitoring expenditures by town boards and departments to enable the town manager to make periodic reports to the board of selectmen and the advisory committee on the status of the town's finances;
- (6) administer the personnel system developed by the board of selectmen pursuant to paragraph (7) of subsection (C) of section 2 of this act;
- (7) manage and be responsible for all town buildings, properties and facilities, except those under the control of the school committee, parks and recreation department and conservation commission; provided, however, that the town manager may only maintain and repair school committee, parks and recreation department, open space committee and conservation commission buildings, properties and facilities to the extent the school committee, parks and recreation department or conservation commission may request and authorize same;
- (8) attend and participate in all regular and special board of selectmen meetings and town meetings, unless excused therefrom by the board of selectmen;
- (9) cause full and complete records of meetings of the board of selectmen to be taken and maintained, and compile reports of the meetings as requested by the board of selectmen;
- (10) act as the liaison with, and represent the board of selectmen before, state, federal and regional



Form of Government

authorities;

(11) subject to policies established by the board of selectmen, approve all warrants or vouchers, including payroll warrants, for payment of town funds submitted by the town accountant; provided, that any warrants generated by the town manager shall be signed by the board of selectmen;

(12) be responsible for approving all grants submitted on behalf of the town; and

(13) perform any other duties consistent with the office of the town manager as may be required by by-law or vote of the town or by vote of the board of selectmen.

(C) Financial Powers and Duties

(1) Budget

(a) The town manager shall prepare and submit at a public meeting to the board of selectmen and advisory committee, not later than 90 days prior to the annual town meeting, a written proposed balanced budget for town government, including the school department, for the ensuing fiscal year.

(b) The proposed budget shall detail all estimated revenues from all sources, and all expenditures, including debt service for the previous, current and ensuing year.

(c) It shall include proposed expenditures for both current operations and capital during the ensuing year, together with estimated revenues and free cash available at the close of the fiscal year, including estimated balances in special accounts.

(d) The town may, by by-law, establish additional financial reports to be provided by the town manager.

(e) To assist said town manager in preparing the proposed annual budget of revenues and expenditures, all boards, officers, and committees of the town, including the school committee shall, within the time frame requested by the town manager, furnish all relevant information in their possession and submit to the town manager, in writing and in such form as the town manager shall establish, a detailed estimate of the appropriations required and available funds.

(2) Collective Bargaining

(a) The town manager shall negotiate collective bargaining contracts on behalf of the board of selectmen, which contracts shall be subject to approval, ratification and execution by the board. The board of selectmen may authorize use of additional counsel, as requested by the town manager to assist the town manager in the negotiations at its discretion.

(b) The town manager shall administer and enforce collective bargaining agreements, personnel rules and regulations, and by-laws adopted by the town.



Form of Government

(3) Procurement

(a) The town manager shall act as the chief procurement officer under the provisions of chapter 30B of the General Laws, and be responsible for the purchasing of all supplies, materials, and equipment for the town, including the bidding and awarding of all contracts, except for the school department.

SECTION 5. TOWN MANAGER - VACANCY

(A) Permanent Vacancy

The board of selectmen shall fill any permanent vacancy in the office of the town manager as soon as feasible in accordance with section 3 of this act. Pending the appointment of a town manager or filling of a vacancy, the board of selectmen shall, within a reasonable period of time, not to exceed 14 days, appoint some other qualified person to temporarily perform the duties of the town manager until a permanent replacement is appointed.

(B) Temporary Absence or Disability

(1) The town manager may designate by letter filed with the town clerk and board of selectmen a qualified officer of the town to perform the duties of town manager during a temporary absence or disability.

(2) If the absence or disability exceeds 30 days, any designation by the town manager shall be subject to approval by the board of selectmen. If the town manager fails to make such a designation, or if the person so designated is unable to serve, the board of selectmen may designate some other qualified person to perform the duties of town manager.

(3) Powers and Duties - The powers and duties of the acting town manager, under A and B (1) and B (2) above, shall be limited to matters not permitting of delay and shall include authority to make temporary, emergency appointments or designations to town office or employment, but not to make permanent appointments or designations unless authorized by the board of selectmen.

SECTION 6. TOWN MANAGER – REMOVAL; SUSPENSION

The board of selectmen may terminate and remove or suspend the town manager by a majority vote of the entire board of selectmen. Prior to any termination or removal, or a suspension exceeding 5 days, notice shall be given and reasons for the proposed action shall be provided in writing to the town manager, and an opportunity shall be provided for the town manager to meet with the board of selectmen and respond to those reasons. After such meeting, if any, the board of selectmen may act by majority vote of the entire board of selectmen to terminate, remove or suspend the town manager.



Form of Government

SECTION 7. DEPARTMENT OF PUBLIC WORKS

There shall remain an elected board of public works consisting of 3 members serving 3-year staggered terms.

The superintendent of public works and town manager shall consult with the board of public works for the purpose of receiving advice and assistance in the development of policy guidelines for the operation of the department of public works, and the board of public works shall perform such other advisory functions related to the department of public works as the town manager or superintendent may request.

The authority of the special act, chapter 39 of the acts of 1930 creating the water commissioners, is hereby assumed by the town manager, except that changes in water rates shall be approved by the board of selectmen. The vote of the town of Hanover at the 1972 town election adopting the provisions of sections 69C to 69F, inclusive of chapter 41 of the General Laws, is hereby rescinded.

SECTION 8. TRANSITION PROVISIONS

(A) Addition to Board of Selectmen

At an annual election following the effective date of this act, 2 additional selectmen shall be elected 1 to a term expiring at the town election in the third year following the election at which this act was approved and 1 to a term expiring at the town election in the second year following the election at which this act was approved. Thereafter, as the terms of selectmen expire, a successor shall be elected for terms of 3 years.

(B) Town Administrator

The position of town administrator shall be abolished upon the assumption of office by the town manager. Should the position become vacant prior to the town manager assuming the duties of the office, the board of selectmen may appoint an acting town administrator to serve until the assumption of the duties of office by the town manager.

SECTION 9. This act shall take effect upon its passage.

Passed at the May 2009 Annual Town Meeting and approved August 20, 2009.

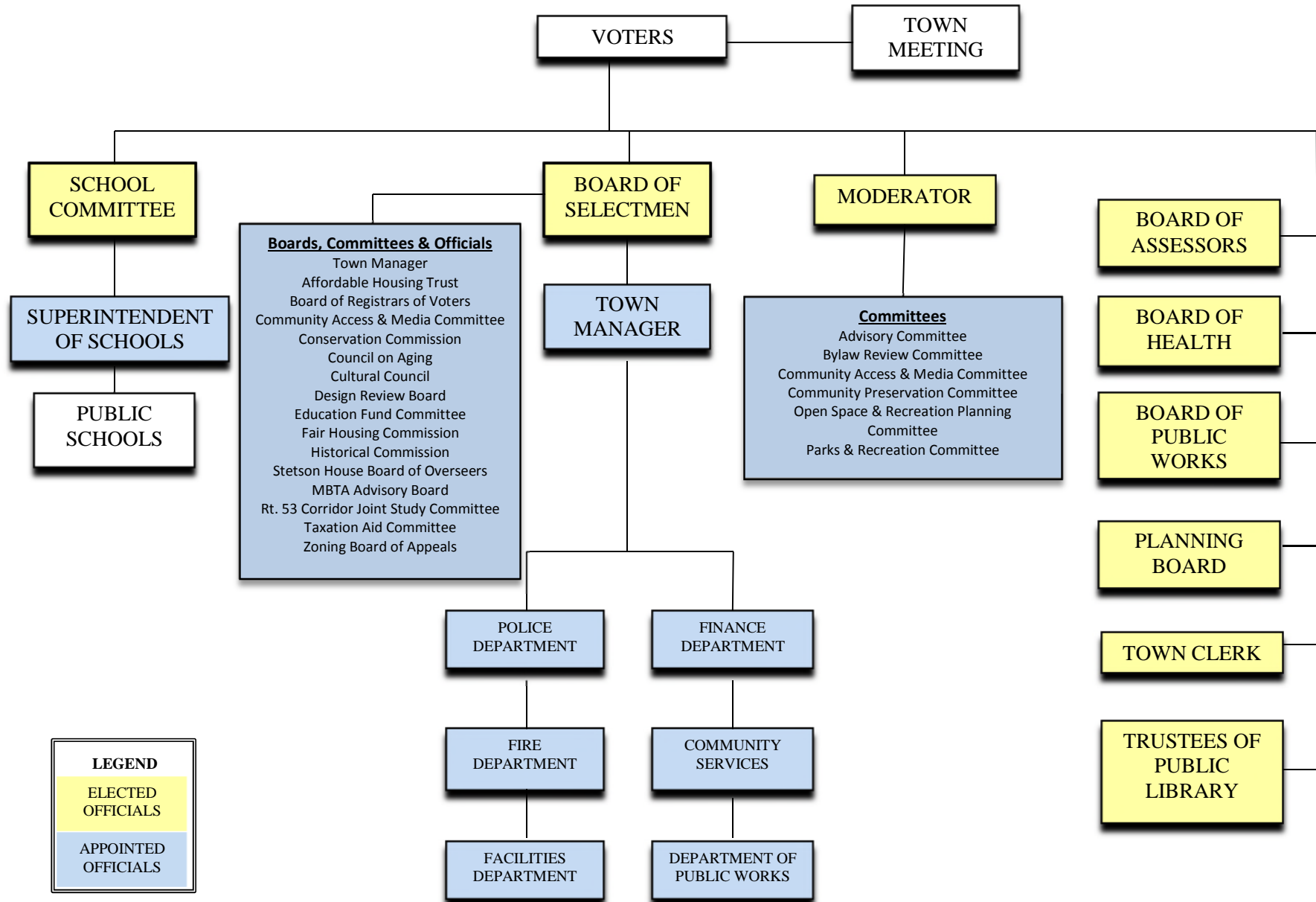
Amended at the May 2013 Annual Town Meeting and approved November 22, 2013.



Town Organization Chart



Town Organization Chart



***Boards, Committees,
and Elected Officials***



Boards, Committees and Elected Officials

Hanover Voters Elect

Board of Selectmen
Board of Assessors
Board of Health
Board of Public Works
Town Moderator
Planning Board
School Committee
Town Clerk
Trustees of Public Library

Board of Selectmen Appoints

Town Manager
Affordable Housing Trust
Board of Registrars of Voters
Community Access & Media Committee
Council on Aging
Cultural Council
Design Review Board
Education Fund Committee
Fair Housing Commission
Historical Commission
Stetson House Board of Overseers
MBTA Advisory Board
Rt. 53 Corridor Joint Study Committee
Taxation Aid Committee
Zoning Board of Appeals

Moderator Appoints

Advisory Committee
Bylaw Review Committee
Community Access & Media Committee
Community Preservation Committee
Open Space & Recreation Planning Com.
Parks & Recreation Committee

Town Manager Appoints

Director of Community Services/
Assistant Town Manager
Police Chief
Fire Chief
Finance Director
DPW Director
Facilities Manager
Executive Assistant
Conservation Commission

BOARD OF SELECTMEN



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Board of Selectmen



Rear: Robert O'Rourke and David Delaney

Front: Susan Setterland - Vice Chair, Brian Barthelmes - Chairman, and John Tuzik

AN ACT ESTABLISHING A TOWN MANAGER FORM OF GOVERNMENT FOR THE TOWN OF HANOVER.

SECTION 2. BOARD OF SELECTMEN

(C) Executive Powers

The executive powers of the town shall be vested in the Board of Selectmen which shall serve as the chief policy making body of the town.

- (1) The Board of Selectmen shall have all of the executive powers given to boards of selectmen by the General Laws except for those granted to the Town Manager. The Board of Selectmen shall be authorized to enter into intergovernmental or public or private agreements on such terms as it deems beneficial to the citizens of the town of Hanover.



Board of Selectmen

(2) The Board of Selectmen shall be responsible for the formulation and promulgation of policy directives and guidelines to be followed by all town agencies serving under it, and in conjunction with other elected town officers and multiple member bodies to develop and promulgate policy guidelines designed to bring the operation of all town agencies into harmony; provided, however, that nothing in this section shall be construed to authorize any member of the Board of Selectmen, or a majority of such members, to become involved in the day-to-day administration of any town agency. It is the intention of this provision that the Board of Selectmen shall act only through the adoption of broad policy guidelines, which are to be implemented by officers and employees serving under it.

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(6) The Board of Selectmen shall be responsible for providing timely audits as required by law. The audits shall be made by a certified public accountant, or firm of such accountants, who have no personal interests, direct or indirect, in the fiscal affairs of the town government of the town of Hanover or any of its officers.



*Vision Statement
&
Mission Statement*



Vision Statement & Mission Statement

VISION STATEMENT

Building on over 280 years of experience Hanover continues to balance the preservation of its natural resources with evolving needs of our community. Through positive partnerships, careful planning, and professional management we are committed to the highest level of responsive and equitable service and fiscal responsibility.

MISSION STATEMENT

Provide high-quality, innovative and cost effective services that enhance the lives of our citizens and the vitality of our Business Districts through teamwork, integrity and continuous improvement.

To achieve our mission, we will uphold the following values:

1. We will be open, encourage involvement, and be accountable to our citizens.
2. We will attract and retain the best employees possible and invest in their personal and professional growth.
3. We will be honest, ethical and diligent. Our actions will comply with local, state and federal laws.
4. We will treat everyone with dignity, respect, and fairness.
5. We will achieve the best results through effective teamwork, strategic partnerships and community participation.
6. We will provide outstanding customer service that is polite, friendly, and responsive.
7. We value growth that balances desired service levels, economic benefits, and continued stability for our community.
8. We are cost conscious. We spend public funds responsibly and effectively to ensure the Town's short and long term financial strength.
9. We are committed to proactive, comprehensive planning to guide the future of our community.
10. We will preserve and protect our environment. We will be good stewards of our resources.

***FY2017
Strategic Goals***



FY2017 Strategic Goals



TOWN OF HANOVER
BOARD OF SELECTMEN
550 HANOVER STREET, SUITE 29
HANOVER, MASSACHUSETTS 02339
781-826-5000 ext. 1084

Brian Barthelmes, Chairman
Susan Setterland, Vice-Chair
Robert O'Rourke
David Delaney
John Tuzik

FY2017 GOALS

WATER QUALITY

- ☐ Improve quality
- ☐ Inform Public
 - Reports
 - Timeframe
- ☐ Continue infrastructure progress
- ☐ Master Plan for Distribution Center
- ☐ Administrative Consent Order (ACO) Timeline
- ☐ Town Meeting Articles
- ☐ Compliance with Consent Order
- ☐ Timeline for water department infrastructure improvements with regular updates by Town Manager or Department Head with at least one appearance before the Board to provide the public with a chance to learn about progress and ask questions.

DEVELOP PROJECT PAGES – *Provide Report to Board Monthly*

- ☐ Water
- ☐ Sylvester School Project
- ☐ Town Hall Project
- ☐ Fireworks Site

FIREWORKS SITE

- ☐ Inform Public
- ☐ Provide Timeline
- ☐ Provide Updates

EMPLOYEE TRAINING

- ☐ Schedule & Report to Board
- ☐ Human Resource
- ☐ Administration
- ☐ Better Communication
- ☐ Log Hours
- ☐ Develop On-Line Training Program



FY2017 Strategic Goals

WEBSITE

- ☐ Develop Project Outline
 - Schedules
 - Updates
 - Documents
 - Drawings

BUDGET

- ☐ Health Insurance Costs
- ☐ Capital
 - Planning & Prioritization
- ☐ Joint Meeting with Board of Selectmen, Advisory Committee and Facilities Director prior to February
 - ☐ Impact of Levy Limit Reduced to 2% (September Agenda)
 - Spending Reduction
 - Budget Scenarios
 - True Impact Analysis
 - Benefits
 - Total Impact
- ☐ Explore ways to reduce spending and/or increase revenues. Solicit suggestions from residents and Town employees.

REGIONALIZATION PLAN

- ☐ Identify Fire
- ☐ 911 Communication Center
- ☐ Regulatory
- ☐ Finance
- ☐ Identify and prioritize areas for regionalization of services including but not limited to: Veterans services, Regional Dispatch, etc.
- ☐ Explore available grant opportunities
- ☐ Explore support services available through DLS
- ☐ Expectation is that Town Manager would provide mid-year report on opportunity and Board to provide feedback on options for further investigation...i.e. feasibility studies, grant applications, or securing services of DLS.

HOUSING

- ☐ Senior Options
- ☐ Board Communication/Collaboration
- ☐ Determine Need
- ☐ Plan and Timeline



FY2017 Strategic Goals

ROUTE 53

- ❑ Sewer
- ❑ Zoning Changes
- ❑ Plans – Cost Estimates
- ❑ Review & Decide
- ❑ Develop Mixed Use Plan
 - Present to Board of Selectmen, Zoning Board of Appeals, Planning Board, and Affordable Housing Trust

PLAN SYNERGY

- ❑ Master Plan and Parks and Recreation Plan

TAXES

- ❑ Develop Payment in Lieu of Taxes (PILOT) program/Policy.
 - ❑ Objective of the program is to offset the costs of providing services to entities that are tax exempt from paying property taxes. The program would encourage these groups to make voluntary donations of money or services back to the community.
 - ❑ As part of the goal the Town Manager would:
 - Develop a report that would contain, at a minimum:
 - ❖ listing of all tax exempt properties with assessed value and estimated taxes if properties were non-exempt.
 - ❖ current benefits Town of Hanover receives, if any, from these entities
 - examples of other Pilot Programs within the Commonwealth

COMMUNICATION

- ❑ Enhance Communication with Board by Developing & Implementing Monthly Department Head Reports. Intended to supplement Town Manager weekly updates.
- ❑ Develop format, and how communicated.
- ❑ Educate residents on the Town Meeting process.

TOWN WIDE STRATEGIC INFORMATION TECHNOLOGY PLAN

- ❑ Develop a Town-wide Strategic Information Technology Plan, which will include:
 - an inventory and assessment of the existing technology infrastructure and related organizational structure of all Town of Hanover departments, including the School System;
 - an assessment of each department's current and future technology related needs, identifying various challenges, emerging issues, and potential approaches;
 - a review of the current organizational structure of centralized IT with recommendations in regards to staffing requirements for effective and efficient operations;
 - recommendations for areas of process improvement; and
 - a five-year strategic implementation plan based on results of above assessments/reviews, including projected costs and recommendations on various options for capital and operational funding.



FY2017 Strategic Goals

FINANCE

- ❑ The Finance Department be organized in an optimal way to maximize efficiency and that all functions meet generally accepted accounting practices and business standards. This goal could be measured by next years audit report.



***Operational and Financial
Management Policies***



Operational and Financial Management Policies

The Board of Selectmen has worked with both the Town Manager and the Finance Director to develop a comprehensive set of policies that aim to shelter the Town from external conditions while ensuring that the Town government is operating efficiently and effectively.

By agreeing on both process and procedure before issues arise, clear direction and guidelines are set forth for which to be followed during not only the development of the budget, but also in the day to day operations of the Town.

These policies are reviewed and revisited periodically to make certain that the language and goals set forth in the policies continues to represent the Town's current and future needs.

Board of Selectmen Operating Policies and Procedures

Adopted by: Board of Selectmen

POLICY #: 15-03

Approved: April 27, 2015

1. Purpose

The Board of Selectmen of the Town of Hanover, recognizing the need to codify the traditional and accepted working relationships among the members of the Board, between the Board and the Town Manager, and between the Board, other Town Boards, committees, officials, employees, and citizens, hereby creates the Board of Selectmen Operating Policies and Procedures.

2. Election and Qualification

The Board shall consist of five duly elected members. Before assuming official duties, each newly elected member shall be sworn to faithful performance of official duties and responsibilities by the Town Clerk.

3. Organization

The Chairman shall be elected annually at the first regular meeting following the Annual Town Election. The Board at any time may remove the Chairman by a majority vote. The immediate past Chairman shall preside as Chairman pro temp until the Chairman is elected. If there is no immediate past Chairman, the immediate past Vice-Chairman shall preside. If there is no immediate past Vice-Chairman the member with the most seniority on the Board shall preside.

If a vacancy occurs in the office of Chairman, the Board shall elect a successor. The Board shall further appoint a Vice-Chairman under the same provisions stated for the Chairman.

4. Chairmanship

Although the Board of Selectmen retains the right to reorganize at their discretion, this Policy establishes the guideline of an annual rotation of the Chairman position. It is also the intent of this Policy to not have a Board member serve as Chairman in the final year of their term. However, the Board retains the right to elect any member of the Board to serve as Chairman.

5. Responsibilities of the Chairman

The Chairman of the Board shall:

- a. Be responsible for calling regular, emergency and Executive Session meetings of the Board of Selectmen, as needed.
- b. Preside at all meetings of the Board of Selectmen. In doing so, he/she shall maintain order in the meeting room, recognize speakers, call for votes and preside over the discussion of agenda items.
- c. Sign official documents that require the signature of the Chairman.
- d. Represent the Board at meetings, conferences and other events determined by the Board or delegate to another Board member.
- e. Serve as spokesperson of the Board at Town Meetings and present the Board's position unless otherwise determined by the Board or delegated to another member.
- f. Recommend liaison assignments and assigns overview responsibilities for projects and tasks to Board members. The final decision on liaison assignments is by a majority of the Board members.

- g. Nominate Board members to Board Sub-Committees. Final appointment is by a majority of the Board members.

6. Responsibilities of the Vice-Chairman

The Vice-Chairman of the Board shall:

- a. Act in the place of the Chairman during his/her absence at meetings.
- b. Should the Chairman leave office, the Vice-Chairman shall assume the duties and responsibilities of the Chairman until the Board elects a new Chairman.

7. Board of Selectmen Liaisons

The purpose of establishing Board of Selectmen liaisons to the various Departments is to maintain good communication and effective working relationships between other Boards, Committees and Commissions and the Board of Selectmen.

Liaison assignments shall be established by the Board of Selectmen on a yearly basis.

It is the Board of Selectmen's intention that every Board, Committee or Commission will have an assigned Board of Selectmen liaison each year.

Board of Selectmen Liaisons shall:

- a. Attend as many meetings of the Board, Committee and Commission as possible.
- b. Assist the Board, Committee or Commission where there is a problem with attendance of any member.
- c. Act as a resource person for the liaison Board, Committee or Commission regarding Selectmen's issues.
- d. To particularly understand and communicate to the full Board of Selectmen issues which affect budgets and other areas of concern of the Board, Committee or Commission.

Board of Selectmen as a whole, by majority vote shall:

- a. Approve overall goals, objectives and policy setting for the Town to be discharged by the Town Manager within the constraints of the Hanover Town Manager Act, another applicable local Bylaws and Federal and State statutes and regulations.
- b. Select the Town Manager and establishes the rate and manner of compensation. The Town Manager serves as the equivalent of the Chief Executive Officer for the Board of Selectmen with the ultimate authority and responsibility for the operation and the management of the Town, under the direction and control of the Board of Selectmen. Except for actions contrary to decisions or written policies made by the Board of Selectmen as a whole, the Town Manager is authorized to take whatever actions are required to operate and manage the Town. The Town Manager is the designated representative for the Board of Selectmen regarding collective bargaining negotiations. The Town Manager may utilize other Town personnel as needed to carry out these responsibilities.
- c. Serve as an appeal body for residents on matters arising from the Board of Selectmen's operations.

- d. Approve:
 - 1. The Annual Report of the Board of Selectmen.
 - 2. All correspondence on Board of Selectmen letterhead that is written by the Board to other elected or appointed Boards or Committees.
 - 3. All collective bargaining agreements. Also establishes the goals and objectives for the Town Manager to meet in bargaining new or amended collective bargaining agreements.
 - 4. All presentations made by the Board of Selectmen to other elected Boards or Committees.
 - 5. Initiation of litigation or its settlement.
 - 6. The appointment of members to Boards, Committees or Commissions under the jurisdiction of the Board of Selectmen or as authorized by Town Bylaws or the Town Manager Act.
- e. Board of Selectmen Subcommittees: Subcommittees serve as a mechanism for the Board to review and consider specific issues. Subcommittees may recommend, but not approve, a course of action to the Board.

8. Town Manager Evaluation

A comprehensive performance evaluation will take place at least annually. The annual evaluation may be used as the basis in determining any merit based increase or bonus for the Town Manager. However, the result of the annual performance review does not obligate the Board to grant a merit increase or bonus.

- a. The performance evaluation period will run from April 1st to March 31st.
 - 1. If a Town Manager is hired during the performance evaluation period the evaluation will still be conducted by March 31st provided the Town Manager has been in the position a minimum of six months.
- b. The Board of Selectmen will establish a schedule to complete the Town Manager Evaluation and vote on any salary increase or bonus prior to the annual Town election.
- c. Prior to June 30th, the Board shall:
 - 1. Review & update the Board of Selectmen and Town Manager goals for the next fiscal year.
 - 2. Review and update the criteria that the Town Managers performance will be evaluated on for the next fiscal year.

9. General Operating Policies

It is the policy of the Board of Selectmen:

- a. To operate in accordance with the spirit, as well as the letter of all laws affecting its business and its employees.
- b. All Board members, members of Boards, Committees and Commissions appointed by the Board of Selectmen, Town staff and employees are required to act with the highest level of integrity, business ethics and objectivity in any transaction where a Selectman or employee represents the Board of Selectmen. No Selectman or employee is allowed to misuse the authority or influence of their position.
- c. To operate in a businesslike and efficient manner in all aspects of operating and managing the Board of Selectmen.

- d. To be supportive of a good working relationship between management and employees including Unions.
- e. To hold regular open and public meetings to allow residents to provide direct input on any open session matter before the Board and to offer the opportunity at all regular sessions of the Board of Selectmen for residents to comment upon any issue that is on the agenda for that meeting.
- f. To affirmatively and courteously respond to all requests for public information. All requests will be arranged through the Town Manager.
- g. To advocate for the use of technology, training, personnel and flexible work and administrative processes to maintain an efficient municipal government serving the best interests of residents.
- h. To operate in the best interests of the Town in all matters.
- i. Refrain from the use of texting, emailing, and phone calls during meetings.

10. Regular Board Meetings

Regular Board meetings are held on Mondays. The Board shall not meet on days designated as legal holidays. The Board may establish an alternative schedule by a majority vote.

11. Special Meetings

A meeting called for any time other than the regular meetings shall be known as a “Special Meeting”. The same rules as those established for regular meetings will apply. Special meetings may be called provided that a majority of the members agree to meet and all Board members who are available are notified.

12. Workshop Meetings

The Board may conduct informal “workshops” from time to time as the situation warrants. At such meetings, which will be posted in accordance with the Open Meeting Law, no official action will be taken.

13. Executive Session

If practicable, Executive Sessions, other than a few minutes in duration will be scheduled only at the end of the open meeting. Only items clearly allowed under the Open Meeting Law shall be included in Executive Session. The mover must specify in the motion to enter Executive Session the reason the session is sought.

A majority of the members present must vote to enter Executive Session by roll call vote. The Chairman must state whether or not the Board will reconvene into open session.

14. Limit of Hours for Regular Meetings

The regularly scheduled meetings of the Board of Selectmen shall be limited by having discussion limited to agenda items taken up or tabled prior to 11:00 p.m. All remaining items will be deferred to a subsequent meeting. In order to facilitate the above policy efficiently, the Chairman will:

- a. Limit the time of speakers from the floor especially during public hearings.
- b. Call for votes on major issues or policy changes prior to 11:00 p.m., or defer final votes to subsequent meetings.
- c. Request staff to prepare motions for Board action in advance.

15. Minutes

The Selectmen's secretary is responsible for preparing minutes of all Board meetings. Minutes shall contain a full statement of all actions taken by the Board and of the disposition of all proposals for action.

16. Declassifying Confidential Executive Session Minutes

In accordance with the provisions of the Open Meeting Law, Chapter 39, Section 23, the Town Manager, acting as clerk to the Board of Selectmen, will review approved confidential minutes of the Board of Selectmen's Executive Sessions on a regular basis. It is the intent of the Board of Selectmen to withhold minutes only for as long as the publication of the record would defeat the original purpose of a lawfully convened Executive Session.

At least once a month, the Town Manager will review all approved minutes still in confidential status, and will release for publication those segments that need not be confidential any longer.

This action will be part of a report on the "Town Manager Update" of the Board of Selectmen's meeting agenda.

17. Identification of a Person Addressing the Board of Selectmen

Each person appearing before the Board of Selectmen who wishes to speak will, upon recognition by the Chairman of the Board, identify him/herself by name and address of residence. Failure to identify him/herself will result in the Chair withdrawing permission for that individual to speak to the Board of Selectmen.

18. Continuity of Business

It shall be the policy of the Board of Selectmen to conduct the business on its agenda at the meeting for which it is listed, unless a particular member of the Board is essential to the topic of discussion by virtue of special background or expertise, and is not able to be present at the meeting for which that item is listed.

19. Board of Selectmen Communication

It is important to the public and to the Board of Selectmen itself to make it clear when an individual member is speaking for the Board as a whole, or when he/she is speaking for him/herself as an individual. In order to ensure this clarity of communication, the following shall be the policy of the Board of Selectmen:

- a. Members of the Board of Selectmen shall be given a Town email account for their use. Board members shall use their Town email account for correspondence relative to Town business or matters. Correspondence of this type shall be copied to all of the other members of the Board of Selectmen and to the Town Manager. Any such correspondence shall state that the views expressed are those of that member of the Board of Selectmen only.
- b. The Board of Selectmen stationery, naming all five members of the Board, will be used only for correspondence from the full Board of Selectmen. This will be used to communicate positions of the full Board of Selectmen based on consensus of the full Board or based upon actually voted positions of the Board.
- c. The Board of Selectmen may take votes on recommendations on Warrant Articles appearing before Town Meeting, and the Chairman of the Board of Selectmen or his/her designee will be responsible for communicating those recommendations to Town Meeting based on votes of the Board.
- d. If a Board member rises to speak at Town Meeting, he/she shall identify whether he/she is speaking for the full Board or as an individual.

In today's society, much of the correspondence to the Board of Selectmen is electronic, and often is copied to all members of the Board. The Board of Selectmen acknowledges that correspondence in electronic form that is made and/or received by it and its individual members are "public records". Additionally, the Board of Selectmen acknowledges that the manner in which it deals with electronic correspondence may raise concerns relative to the Open Meeting Law. The Board also feels it is important to ensure that a proper response is given to an email request.

Electronic correspondence will be handled in the following manner:

- a. Correspondence about a particular service that needs attention from Town staff. The Town Manager will respond to this electronic correspondence, with an electronic copy to all members of the Board of Selectmen, and this correspondence will be listed on the next Board of Selectmen agenda.
- b. Correspondence addressed to the Board of Selectmen expressing an opinion or comment on a matter before the Board of Selectmen. The Town Manager will respond to acknowledge this electronic correspondence, with an electronic copy to all members of the Board of Selectmen, and this correspondence will be listed on the next Board of Selectmen agenda.
- c. Correspondence addressed to the Board of Selectmen asking the Board for action on a particular matter. The Secretary to the Board of Selectmen (or designee) will draft a form letter, acknowledging the receipt of the correspondence, outlining that the Open Meeting Law prohibits the Board of Selectmen as a whole from commenting on the matter outside of a public meeting, and that the Board will consider at a future meeting whether to schedule agenda time on that matter.
- d. Acknowledging that it is possible that private one on one electronic communications may reach a quorum of members without the knowledge of all participants, members of the Board of Selectmen shall only comment in electronic form on any correspondence received by referring the matter to the Town Manager.
- e. Members of the Board of Selectmen may communicate electronically on housekeeping matters such as the scheduling, cancellation and time of meetings and requests to put matters on its agenda.
- f. Documents may be distributed via email from the Board of Selectmen to all members of the Town's boards, commissions and committees to permit advance review of materials to be discussed at upcoming meetings.
- g. The Board shall have as a resource an "Executive Dashboard" which is an electronic repository for all information provided by the Town Manager, including updates on weekly activities, personnel actions, and legal developments.

Budget and Financial Management Policies

Adopted by: Board of Selectmen

POLICY #: 11-03

Approved: December 12, 2011

I. Introduction

The Town of Hanover has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The budget and financial goals and policies set forth by the Board of Selectmen in this document are intended to establish guidelines for the continued financial strength and stability of the Town of Hanover.

II. Goals

Goals are broad, fairly timeless statements of the financial position the Town seeks to attain. The financial goals for the Town of Hanover are:

- To provide full value to the residents and business owners of Hanover for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain our existing credit rating and strive for a top level bond rating.
- To guide Town decision makers on management and policy decisions that will have significant fiscal importance.
- To set forth operating principles that minimizes the cost of government and financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on the Town's financial condition.
- To ensure the legal use of financial resources through an effective system of internal controls.
- To achieve these goals, the Board of Selectmen adopts the following policies.

III. Operating Budget Policy

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the Town of Hanover has adopted the following budget policy statements:

- On or before October 1 of each year, the Town Manager will submit to the Board of Selectmen and Advisory Board a budget overview and calendar for the next fiscal year.
- The Town Manager will prepare a comprehensive budget for the Town of Hanover, covering all major cost centers, all spending plans and all anticipated revenues. This comprehensive budget will be submitted to the Advisory Board and to the Board of Selectmen 90 days prior to Town Meeting or earlier if circumstances warrant.

- The annual operating budgets will be appropriated on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations).
- Operating revenues include property taxes, motor vehicle excises, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, and transfers in from other funds established for operating purposes.
- Operating expenditures/expenses include salaries and wages, employee benefits, materials, supplies, and contractual costs.
- The Town will avoid relying on one-time revenues (Free Cash) to fund on-going operating expenses.
- To the extent possible, one-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used for capital purposes, augmenting of Town reserves or emergency expenditures/expense.
- The Town Manager will annually estimate the costs of the Town's obligations for providing benefits for Town and Hanover Public School employees as part of the preparation of the annual operating budget.
- The operating budget will not be subsidized by the Stabilization Fund.

IV. Revenue Policy

Revenues determine the capacity of the Town to provide services. To ensure that revenues for the Town are balanced and capable of supporting desired levels of services, the Town of Hanover has adopted the following revenue policy statements:

- The Town Manager and Finance Director are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will be budgeted conservatively.
- The Town Manager and Finance Director will project revenues for the next three years as part of a three year financial forecast.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes.

- Recreational user charges and fees will be set to recover approximately 100% of total direct and indirect costs generated by revolving fund recreation programs.
- Enterprise fund user charges and fees will be set to recover all direct costs and associated with the activities of these funds as well as the indirect costs.

V. Expenditure/Expense Policy

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Town of Hanover has adopted the following expenditure/ expense policy statements:

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and will be recorded in an accurate and timely fashion.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Manager or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

VI. Reserves and Risk Management Policy

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important credit factor in the analysis of financial flexibility.

The Town of Hanover will maintain a level of reserves that protect the Town from emergency conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to the high credit rating that the Town currently holds and leads to the highest rating possible.

To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Hanover has adopted the following financial reserves policy statements.

A. Risk Management

- The Town will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- The Town will annually work with the Town's insurance carrier to update all listings of Town owned assets and the value of such covered assets.
- As the Town is self-insured for some of the benefits programs it offers, the Town will maintain adequate reserves for its Workers Compensation and Unemployment Compensation.

B. Stabilization Fund

- The Town will maintain a general purpose stabilization fund as its main financial reserve in the event of an emergency or a (one time) extraordinary financial need.
- The Town will strive to maintain a stabilization fund balance that is approximately 5% of the Town's operating revenues.
- Interest earned on Stabilization Fund balances will be retained in the Stabilization Fund.
- The excess overlay reserve shall be a dedicated funding source for the stabilization fund.
- The Town Manager, with Advisory Committee approval, will consider an amount to be appropriated into the stabilization fund after the annual budget process is completed.

VII. Capital Budgeting and Planning Policy

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Hanover include roads, bridges, tunnels, dams and drainage systems.

The Town of Hanover has a capital planning and budget bylaw and process that require the following:

- The Town Manager will submit a capital program to the Capital Improvement Planning Committee 90 days prior to Town Meeting or earlier if circumstances warrant.
- The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- Per the Town's capital bylaw, the capital improvement budget and plan will generally address those capital assets with a value of more than \$10,000 and a useful life of over five (5) years.
- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.
- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.
- Capital items will be funded with one time revenues.

VIII. Debt Management Policy

Debt is an effective way to finance capital improvements or to even out short-term revenue flows. Properly managed debt preserves our credit rating, provides flexibility in current and future operating budgets, and provides us with long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the Board of Selectmen of the Town of Hanover have adopted the following debt management policies.

- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.

- The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.
- The Town will strive to maintain level debt service as to not drastically increase the tax levy in any given year. When debt decreases new debt will be issued, either short or long term, in order to achieve a level debt service goal.
- The Town's annual Town Report, Town Manager's budget request and Annual Town Meeting Warrant will give comprehensive summaries of the debt obligations of the Town.
- The Town will attempt to vote all significant debt questions (over \$500,000) exempt from the limits of Proposition 2 ½.

IX. Protection of Credit Rating Policy

Maintenance of the highest level credit rating possible is important to the continued financial health of Hanover as it reduces the costs of issuing debt. Credit rating firms consider management practices to be very important factors. There are several management practices that can inadvertently jeopardize the financial health of a local government. To be proactive in assuring the Town of Hanover does not engage in these practices, the Board of Selectmen of the Town of Hanover has adopted the following credit rating protection policies.

- The Town will not rely on reserves to sustain operating deficits. Use of such reserves will be limited to helping the Town deal with short-term or emerging financial stress, but then the Town will either reduce spending to within the limits of recurring revenues, or seek approval for additional revenues from the voters of the Town.
- As part of the budget process the Town will account for their unfunded liability and address future funding.
- The Town will analyze the full-life costs of multi-year decisions. For example, acquiring or construction of new buildings will be conducted with an assessment of the operating costs of the building. Lease agreements will be conducted with an assessment of future budgets and the ability to make annual payments.
- The Town will follow the policies as outlined in this policy statement.

This policy was approved by the Board of Selectmen on December 12, 2011 and is effective immediately.

Cash/Receipt Handling Policy

Adopted by: Board of Selectmen

POLICY #: 13-02

Approved: December 11, 2013

Effective: Immediately

Purpose:

This document is intended to provide clear procedural guidelines for the Treasurer/Collector staff when they are opening their cash drawer for the day, receiving and processing receipts and proving out their work for the closing of their cash drawer.

Applies to:

- Treasurer/Collector senior clerk
- Assistant Treasurer
- Deputy Collector

Access to Cash Drawers

Each cash drawer is unique and each employee is expected to retain their key on their person at all times. The cash drawers are to be locked when leaving the office. The duplicate key will be kept by the Finance Director. The Finance Director does not have unlimited access to enter the Treasurer/Collector's office.

In addition, all employees **MUST** lock their PC when they are out of view of their cash drawer.

Cash Drawer Funds – Overnight Storage

Each employee will store their cash/checks in a disposable sealed bank bag overnight in the safe. This will provide security so that no one can access anyone else's bank.

Emergency Cash Drawer Closing

If any employee needs to leave as a result of an emergency (sick or other), they are to communicate with the Treasurer/Collector their need to leave. The Treasurer/Collector will, in the presence of another employee, count the cash and checks, perform the close out process and post the packet. The funds will be prepared for bank deposit as usual.

Beginning Bank for Cash Drawer

Each drawer will begin with a bank that consists of one hundred dollars (\$100) broken down as follows (when possible):

- \$20 in coin
 - \$10 - one roll of quarters
 - \$5 – one roll of dimes
 - \$4 – two rolls of nickels
 - \$1 – two rolls of pennies
- \$25 in ones
- \$25 in fives
- \$30 in tens

Cash Worksheet

The attached cash worksheet will be used by each employee to document and verify their beginning \$100 bank and to close out their cash drawer.

Maintaining cash drawer during workday

On days that transactions are larger or there is a higher volume of activity, employees should prepare their drawer for close out as much as possible. While there are no customers, or through coordination between staff, employees should count out their cash and bundle when possible according to the following:

\$20's = bundles of \$500
\$10's = bundles of \$250
\$5's = bundles of \$100
\$1's = bundles of \$25

Also, checks can be tallied up, banded together and attached to the calculator tape so that at the end of the day the totals of each bundle may be added together.

This should significantly speed up the close out process.

Cash Drawer Close Out

The attached cash worksheet will be used by each employee to document and tally the cash and checks within their cash drawer. This worksheet is to accompany the "daily work" and SoftRight reports required in order to have a bank deposit prepared. If the total cash and total checks do not agree between the cash worksheet and SoftRight reports, the bank deposit is prepared with funds in hand. The employee that entered the payments will be asked to review the processing documents so that the error will not continue in daily processing. If the error continues, it will be addressed accordingly as a performance issue and progressive disciplinary action will be taken.

Monthly Audits

At least once a month, the Treasurer/Collector and Finance Director will conduct an audit of the cash drawer close out procedure. The employee will be asked to watch as the funds are counted and the daily work is tallied up. This will be done in a manner so that each employee within the office will be audited at least once every three months.

Cash Drawer Overage/Shortage

Each employee will be responsible for maintaining a balanced cash drawer. In the event that the cash drawer for the day is either over or under when compared to the daily work, a copy of the cash out worksheet and SoftRight report "Cash Register Deposit Report" will be provided to the Treasurer/Collector. The Treasurer/Collector will generate a receipt to be posted to the liability account "Cash Over/Short".

Each employee is to be held accountable for their cash drawer and daily work. When variances occur, employees can expect the following to take place based on either the threshold or the frequency of mistakes.

Up to \$25

- 1st error - Review of cash counting and use of currency counting equipment in office
- 2nd error – Verbal warning and review of cash counting and use of currency counting equipment
- 3rd error – Written warning
- 4th error – Written warning with disciplinary action to be taken including possible termination

\$25-\$100

- 1st error - Review of cash counting and use of currency counting equipment in office
- 2nd error – Verbal warning and review of cash counting and use of currency counting equipment
- 3rd error – Written warning with disciplinary action to be taken including possible termination

\$100 or more

- 1st error - Review of cash counting and use of currency counting equipment in office
- 2nd error – Verbal warning and review of cash counting and use of currency counting equipment
- 3rd error – Written warning with disciplinary action to be taken including possible termination

Frequency of errors

Each employee will be allowed no more than a total of \$200 annually in over and short errors. If this threshold is exceeded they may receive verbal, written or disciplinary action.

Schedule for cash drawer close out

The cash drawers should be closed out, as assigned, and daily worked prepared for transition to the Assistant Treasurer.

Process at the Treasurer/Collector's window

The Senior Clerk will be the position primarily responsible for receiving both tax payments and departmental turnovers at the Treasurer/Collector window.

The Deputy Collector will be the secondary.

The Assistant Treasurer will be the last option. The Assistant Treasurer will prepare all bank deposits (other than their own – this will be done by Deputy Collector) and therefore encouraged not to handle receipts unless absolutely necessary.

The person delivering the bag needs to stay at the window until the entire transaction has been completed. The secured bag will be opened by the Treasurer/Collector staff at the window and all funds, whether cash or check, will be verified.

If the Treasurer/Collector's staff agrees with the total on the turnover sheet the information will then be entered into the Town's financial software system. Once this has been completed, the Treasurer/Collector's staff will sign all three copies of the turnover. This serves as the receipt to the department. The Treasurer/Collector's office will keep their copy of the turnover and return two copies back to the department so that they can deliver the Accounting copy to the Accounting office. The Accounting copy is not to be left with the Treasurer/Collector's office.

If the Treasurer/Collector's staff does not agree with the total on the turnover sheet, the person that delivered the funds will be asked to recount the funds. The turnover will be updated and signed by the person delivering the funds and the Treasurer's office, if necessary. The rest of the process outlined above will be followed.

Types of transactions and how to process:

- All departmental turnovers and tax payments (including water bills) received over the counter are to be entered into a single cash drawer receipt packet and funds are to be secured in cash drawer.
 - Water bills are to be provided to the Assistant Treasurer and entered throughout the day into the old system so that too is kept up to date and the bills may be returned to the daily work of the person that entered the activity into SoftRight. The batch worksheet will be used to verify the entry throughout the day.
- Electronic transactions – advice of credit from bank, wire transfers, credit card payments and Unibank should be entered into a separate packet either through a desktop receipt packet in the collectors module or with a treasury receipts packet since there are no cash/checks associated with the transaction.

- Mail – the Assistant Treasurer or Deputy Collector will open the office mail and organize it for entry to be done by Senior Clerk.
- Student Activity Funds/Cultural Council – a separate cash drawer packet will need to be opened because these funds are deposited into a separate bank account.

Manual Process if System is Down for All

If in the event that SoftRight is not available for anyone in the office, payments will need to be accepted and a handwritten receipt will be provided. These receipts are to be from the pre-numbered receipt books. A copy of the receipt is given to the customer (tax payer or department) and a copy is to be retained with the work taken in. Each employee will need to manually open their cash drawer with their key to secure the funds until cashing out. The cash out worksheet will be used and verified against the daily work. Once the system is available, the processing of the payments will take place.

ACKNOWLEDGEMENT

I, _____, have received, read and understand the Treasurer/Collector
Office cash/receipt handling procedure implemented by the Finance Department on October 17, 2013.

Signature

Date

Receipt/Turnover Policy

Adopted by: Board of Selectmen

POLICY #: 13-03

Approved: December 11, 2013

Effective: Immediately

Purpose:

This document is intended to provide guidelines to assist all Town departments when handing receipts of any kind to properly safeguard, promptly deposit, and accurately record all receipts into the SoftRight financial system. This will shorten the period of movement from cash collection to investment and will provide sound internal controls over cash. In addition, it will help to prevent the mishandling of Town funds and to protect town employees from inappropriate charges or accusations of mishandling funds.

Applies to:

- All department heads, managers and staff responsible for collecting funds, cash or check.
- All department heads, managers and staff responsible for delivering funds, cash or check, to the Treasurer/Collector's office

Cash Handling within Offices

When receiving cash or checks for payment employees must give the customer a pre-numbered receipt, permit, ticket or invoice form and retain a duplicate for the department records. This must include the date, individual or business making the payment, type of payment (cash or check) and employee that took in the funds. A log must be maintained that keeps track of all sequentially numbered receipts. If a receipt is not needed or an error is made, it should be signed by the manager or department head with a notation as to why the receipt is being voided. Checks or money orders need to be made payable for the amount due. No cash back is allowed at any time. Postdated checks should not be accepted. All checks should be stamped with the restrictive endorsement for "The Town of Hanover – For Deposit Only". These stamps are provided by the Treasurer/Collector's office and should not be ordered by individual offices. Each office must identify a secure place, not accessible to unauthorized office staff, to keep funds until they are turned over to the Treasurer/Collector's office. Funds should never be kept in an unlocked draw.

Frequency of Turnovers

Funds must be turned over or deposited to the Treasurer/Collector's office daily if funds on hand exceed \$100 or once a week if the \$100 daily threshold is not met. (See separate procedure for School Lunch)

Secured Bags

The Treasurer/Collector's office will supply secured bags to each department transporting turnovers to the Treasurer/Collector's office. This may be in the form of a locked deposit bag or disposable deposit bag.

Departmental Turnover Sheets (see attached example)

The Accounting department will issue to each department a turnover sheet that is to be used whenever funds are being brought to the Treasurer/Collector's office. No funds will be taken by the Treasurer/Collector's office without a completed turnover sheet.

Three (3) Copies of the turnover sheet need to be completed.

- Department copy
- Accounting copy
- Treasurer/Collector copy

When preparing the turnover sheet please follow these steps:

- Fill in the date you are bringing the turnover to the Treasurer/Collector's office
- Keep a log of your turnovers so that you can assign a number to each one
- Fill in from whom the funds were received
- For each category fill in the total collected in the amount column
 - For items that had several people you should attach a list as back up documentation to the turnover sheet with the detail.
- The totals for cash and check should be segregated where indicated
- Two individuals need to count the cash in the deposit and sign the turnover sheets before they are placed into the secured bag for delivery to the Treasurer/Collector's office.

Process at the Treasurer/Collector's window

The person delivering the bag needs to stay at the window until the entire transaction has been completed. The secured bag will be opened by the Treasurer/Collector staff at the window and all funds, whether cash or check, will be verified.

If the Treasurer/Collector's staff agrees with the total on the turnover sheet the information will then be entered into the Town's financial software system. Once this has been completed, the Treasurer/Collector's staff will sign all three copies of the turnover. This serves as the receipt to the department. The Treasurer/Collector's office will keep their copy of the turnover and the department should deliver the Accounting copy to the Accounting office. The Accounting copy is not to be left with the Treasurer/Collector's office.

If the Treasurer/Collector's staff does not agree with the total on the turnover sheet, the person that delivered the funds will be asked to recount the funds. The turnover will be updated and signed by the person delivering the funds and the Treasurer's office, if necessary. The rest of the process outlined above will be followed.

Departmental reconciliation of revenue to turnover sheets

On a monthly basis, departments will receive revenue reports and be asked to verify that all activity got posted to the general ledger correctly. The department should use their office copy of the turnovers to compare receipts posted to the accounting system.

If errors have occurred, the Accounting office should be contacted so that a correction can be made.

ACKNOWLEDGEMENT

I, _____, have received, read and understand the receipt/turnover procedure implemented by the Finance Department on October 1, 2013.

Signature

Date

PROCUREMENT CARD (PCARD) POLICY AND PROCEDURES

Adopted by: Board of Selectmen

POLICY #: 14-02

Approved: June 16, 2014

Purpose and Scope

The Town of Hanover has established a procurement card program. This program will allow the designated users to make purchases by phone, fax, online or in person and relieve employees of the financial burden of paying for work related expenses and subsequently seeking reimbursement. The purpose of these cards is principally for use in the purchase of lodging, transportation and travel expenses, and conference registration costs. These cards may also be used when it is the only acceptable form of payment by the vendor.

The Town of Hanover has contracted with Bank of America to provide Mastercard credit cards, called procurement cards. The procurement cards are to be used solely to purchase goods and services for the Town of Hanover.

The purpose of these policy and procedures is to establish guidelines to govern the issuance and use of procurement cards.

Policy

It is the policy of the Town of Hanover to allow the issuance and use of procurement cards to Department Heads. Procurement cards are to be issued at the discretion of the Town Manager in accordance with this policy.

Procedures

Issuance of Procurement Cards and Established Credit Limits

The authorized cards as of the adoption of this policy are as follows:

<u>Issued to:</u>	<u>Credit Limit</u>	<u>Issued to:</u>	<u>Credit Limit</u>
Town Manager	\$5,000	Community Services Director	\$1,000
Chief of Police	\$2,500	Fire Chief	\$2,500
Director of Public Works	\$2,500	Facilities Manager	\$2,500
Finance Director	\$2,500	School Positions*	

*School Positions will require a future vote of the Board of Selectmen as voted June 16, 2014.

All cards will be mailed to the Town Manager for distribution.

The Town Manager shall not issue any additional cards, nor increase the credit limits of any existing cards, without first notifying the Board of Selectmen in writing.

Use of a Procurement Card

Allowable Uses

- Cards are to be used for Town of Hanover business only.
- Reservation and payment of travel arrangements

- Conference registrations that are required to be done via the internet
- Payment for goods/services via internet
- Payment for goods/services from vendor that does not accept other forms of payment
- Emergency purchases related to storm or catastrophic events

Prohibited Uses

- Personal charges – at no time are personal charges allowed on Town card
 - Cash advances
 - Alcoholic beverages
 - Entertainment of any kind
1. Authorized use of a procurement card – Only the authorized cardholder may use the procurement card. Under no circumstances may a cardholder give his/her card to another person.
 2. At the time of a transaction, the cardholder should advise the vendor of the Town's tax exempt status and provide the vendor with the Town's tax ID# embossed on the card.
 3. At the time of transaction, the cardholder must obtain an original, detailed transaction receipt that is marked by the vendor as "paid". The receipt should include the following information: vendor's name, date of transaction, description of each item purchased, unit cost and extension, the cardholder name and the signature of the cardholder.

Food or restaurant receipts must be itemized and detailed with reason for the purchase. Restaurant receipts must include a detailed slip of the food served, along with the signed transaction receipt. Alcoholic beverages may not be charged to the procurement card.

Purchase over the Internet: If the procurement card is used to purchase a good or service over the internet, the card user must print the confirmation page from the website showing the details of the order. In the case of a good purchased, upon receipt of the good, the packing slip should be attached to the confirmation page before transmittal to the program manager.

Purchase by Phone: If the procurement card is used to purchase a good or service over the phone, the card user should ask for a confirmation of the order by fax. In addition, the vendor should be asked to include an original, detailed receipt with the packing slip that accompanies the good at delivery.

Payment of Credit Card Statement

A cardholder must turn in original receipts to the Accounting office weekly. The cardholder is responsible for ensuring receipt of materials and services purchased with the card. The credit card statement will be mailed directly to the Finance Director. Once the statement has been received, the Town Accountant will match up all receipts to the statement activity. The statement will be paid within 25 days of receipt in full as to avoid all late fees and penalties on the account.

The cardholder is responsible for initially working with vendors on any erroneous charges, disputed items or returns. These issues may be brought to the Finance Director for assistance in resolving.

Card Security

All employees authorized to possess a Town card shall always treat the card with a level of care that will secure the card and the account number to help prevent fraudulent use.

Storage of Credit Card – The card should be kept in an accessible but secure location at all times.

Card account number – The account number should be guarded carefully and should not be written down or posted within the office.

Lost or stolen cards – In the event that a card is lost or stolen, the employees shall immediately notify both the Town Manager and the Finance Director so that the appropriation action may be taken with the credit card company.

Penalty for Wrongful Use

Any employee who violates the provisions of this policy shall be subject to disciplinary action up to, and including, dismissal, and may be subject to civil or criminal action.

The Finance Director reserves the right to conduct random audits of the procurement card program to ensure compliance with this policy.

The Town reserves the right to suspend or cancel any employee's card without warning at any time.

OPEB TRUST INVESTMENT POLICY STATEMENT

Adopted by: Board of Selectmen

POLICY #: 15-01

Approved: March 16, 2015

The primary purpose of this Investment Policy Statement (the “IPS”) is to provide a clear understanding regarding the Town of Hanover’s (the “Town”) OPEB Trust’s (the “Trust”) investment objectives, performance goals, and risk tolerance.

A. Scope

This IPS applies to all funds that are separately designated as long-term OPEB funds for the Town or any of its separately identified enterprises. Any additional contributions to the Trust will be maintained in the same manner.

B. Authority

Massachusetts General Law Chapter 32B, Section 20 allows a city, town, district, county or municipal lighting plant to set up a special trust fund, the Other Post Employment Benefits (OPEB) Liability Trust Fund. The governmental unit’s treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

C. Diversification

The following asset classes can be included in the Trust in order to construct a diversified investment portfolio that is both prudent and appropriate given the Town’s actuarial assumed discount rate, target rate of return, investment objective, and risk tolerance. The investment parameters and asset allocation definitions that will govern the Investment Manager of the diversified portfolio are included in the addendums to this IPS.

Equities

The primary objective of the Trust’s equity allocation is to provide long-term total returns that are, at a minimum, consistent with appropriate broad market indexes through full market cycles.

The Investment Manager of the diversified portfolio can purchase and manage the equity allocation using individual equities, such as domestic common stocks, preferred stocks, and/or American-Depository Receipts (ADRs).

The Investment Manager can also utilize other investments such as, mutual funds, exchange traded funds, closed-end funds, etc. Total equity exposure is able to include, both domestic and international equities, both developed and emerging countries and geographic regions, as well as large-, mid-, and small-market capitalization weighted companies. Direct holdings of common stock, preferred stock, and/or ADRs in any one company should not exceed 5% of the market value of the invested portfolio.

Investing directly in real estate, private placements, letter stock, or initial public offerings is strictly prohibited. The Investment Manager of the diversified portfolio shall not engage directly in margin transactions, short sales, or any other leveraged or inverse investment vehicles. Mutual funds, exchange-traded funds, and closed-end funds, however, may engage in margin, leverage, and/or short sales. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Fixed Income

The primary objectives of the Trust's fixed income allocation are to preserve capital and generate a reasonable level of cash flow. The secondary objective is to provide price returns that exhibit lower correlation to the broad global equity markets in order to reduce the overall risk of the portfolio.

The Investment Manager of the diversified portfolio can purchase and manage the fixed income allocation using individual bonds that are United States Dollar denominated only. Issuer selection can include domestic corporate bonds and any obligations of the United States Government and/or its agencies.

The Investment Manager can also utilize other investment vehicles such as, mutual funds, exchange traded funds, closed-end funds, etc. Total fixed income exposure is able to include, both domestic and international bonds, both developed and emerging countries and geographic regions. Direct holdings of individual corporate bonds in any one company should not exceed 5% of the market value of the invested portfolio; however, this is not applicable to the United States Government and/or its agencies. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds.

Investing directly in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, or any other specialized fixed income ventures is strictly prohibited. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Alternative Investments

The primary objective of the Trust's alternative allocation is to provide long-term capital appreciation that is less correlated to broad global equity and fixed income indexes.

The Investment Manager of the diversified portfolio can only purchase those strategies that are deemed to be alternative through daily-liquid diversified investment vehicles such as, mutual funds, exchange-traded funds, closed-end funds, etc.

Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Cash and Cash Equivalents

Cash will be maintained to provide periodic cash distributions, if and when necessary. Cash will not normally be held as a strategic investment asset, although the Investment Manager may seek to allow cash to build to the maximum level in times of market uncertainty.

D. Specific Risks

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Town will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

In regards to fixed-income investments, the Town will only purchase investment grade securities. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds. Investments in fixed income securities will be made primarily for income and capital preservation.

Custodial Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Town will review the financial institution's financial statements and the background of the sales representative. The intent of this qualification is to limit the Town's exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry.

Further, all securities not held directly by the Town, will be held in the Town's name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The Town will minimize Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. As stated above, securities of a single corporate issuer (with the exception of the United States Government and its Agencies) will not exceed 5% of the portfolio value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Town will manage interest rate risk by managing duration in the Trust.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment or a deposit.

The Town will, as much as feasible, mitigate foreign currency risk.

E. Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

F. Ethics

The Treasurer and Assistant Treasurer shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. The Treasurer shall disclose to the Town Manager any material financial interest in financial institutions that do business with the Town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.

G. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. Brokers should be recognized, reputable dealers. All cash and securities shall be held in either a bank that is allowable for the deposit of public funds, provided funds on deposit are insured by the Federal Deposit Insurance Corporation (FDIC), or in an Investment Brokerage Account that is insured by the Securities Investor Protection Corporation (SIPC). If a banking institution is selected as manager, the Town will subscribe to Veribanc[®], a recognized bank rating service.

The Treasurer shall require any brokerage houses and broker/dealers, wishing to do business with the Town, to supply the following information to the Treasurer:

- Annual financial statements
- If acting as a Registered Investment Adviser, Form ADV Part II report
- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Funds Portfolio.
- A statement that the Advisor has read the Town's IPS and will comply with it on an annual basis
- Annual review all advisors through www.finra.org: Broker Check

H. Reporting Requirements

On a quarterly basis, a report containing the following information will be prepared by the Treasurer and distributed to the Town Manager, as appropriate. The quarterly report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this IPS.
- A summary of the income earned on a monthly basis and year-to-date basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the Town's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the IPS.

I. Performance Measurement and Evaluation

- The individual and custom benchmarks that will be monitored for performance reporting and analysis of the Trust's portfolio are stated and described in the addendums to this IPS.
- It is expected that the respective asset classes of the Trust's diversified portfolio will outperform their respective benchmarks, net of fees and expenses, on a long term (market cycle) basis.

J. Supervision

- The Treasurer will meet with the investment manager(s) as frequently as semi-annually to monitor the performance of the funds and the investment manager(s) compliance with these guidelines. The Treasurer will receive and review portfolio management reports quarterly.

- The Treasurer will review this Investment Policy Statement at least once a year to ensure that it remains appropriate and complete.
- The Treasurer has the option to put the management of funds out for bid periodically, and may consider such option not less frequently than every five years, through a request for information, request for proposal, or similar process as required by law or town policy.

K. Legal References

- Massachusetts General Law Chapter 32B, Section 20
- Massachusetts General Law Chapter 203C, Section 1 through 11

I _____, Treasurer of the Town of Hanover have reviewed this IPS and will manage the Town's OPEB Trust under my control in accordance with this IPS and any attached Addendums.

Treasurer's Signature

Date

ADDENDUM #1
 INVESTMENT PARAMETERS
 AS OF 1/1/2014

The information contained herein shall dictate the long-term asset allocation targets as well as minimum and maximum parameters, when applicable, that will govern the management of the investable portion of the Trust. The methodology for determining specific security and investment strategy definitions is detailed in Addendum #2.

<i>Category</i>	<i>Min</i>	<i>Target</i>	<i>Max</i>
Equity	35%	45%	55%
Domestic Equity	20%	30%	40%
International Equity	5%	15%	25%
Preferred Equity	0%	0%	10%
Balanced	0%	0%	10%
Fixed Income	25%	35%	45%
Domestic Bonds	15%	25%	35%
International Bonds	0%	10%	20%
Alternatives	10%	20%	30%
Cash	0%	0%	10%
Total	---	100%	---

 Treasurer's Signature

 Date

ADDENDUM #2
ASSET ALLOCATION DEFINITIONS
AS OF 1/1/2014

<i>Asset Class</i>	<i>Asset Category</i>	<i>Morningstar Category</i>	
Domestic Equity	Large Cap	Large-Cap Blend	Energy
		Large-Cap Growth	Financial
		Large-Cap Value	Healthcare
		Communications	Industrials
Domestic Equity	Mid Cap	Consumer Cyclical	Technology
		Consumer Defensive	Utilities
		Consumer Staples	Miscellaneous Sector
		Mid-Cap Blend	Mid-Cap Value
Domestic Equity	Small Cap	Mid-Cap Growth	
		Small-Cap Blend	Small-Cap Value
		Small-Cap Growth	
		Preferred Equity	Preferred Stock
International Equity	Developed	Foreign Large-Cap Blend	Foreign Small/Mid Blend
		Foreign Large-Cap Growth	Foreign Small/Mid Growth
		Foreign Large-Cap Value	Foreign Small/Mid Value
		World Stock	Japan
International Equity	Emerging Markets	Europe	
		Emerging Markets	Pacific/Asia
		India	Pacific/Asia ex-Japan
		Latin America	Miscellaneous Region
Balanced	Balanced	China	
		Aggressive Allocation	World Allocation
		Moderate Allocation	Target Date
		Conservative Allocation	Retirement Income
Domestic Bond	Investment Grade	Tactical Allocation	
		Corporate Bond	Muni National Intermediate
		Inflation Protected Bond	Muni National Long-Term
		Intermediate Gov't Bond	Muni National Short-Term
Domestic Bond	Investment Grade	Intermediate Term Bond	Muni Single State
		Long-Term Bond	Short-Term Bond
		Long-Term Gov't	Short-Term Gov't Bond
		Stable Value	Ultrashort Bond
Domestic Bond	Investment Grade	High-Yield Bond	Bank Loans
		High-Yield Muni	
		Multisector	Multisector Bond
		World Bond	
International Bond	Investment Grade	Emerging Markets Bond	
		Equity Alternatives	Long/Short Equity
		Bond Alternatives	Private Equity
		Real Estate	Nontraditional Bond
Alternatives	Investment Grade	Managed Futures	Real Estate
		Other Alternatives	Direct Property
		Arbitrage	Global Real Estate
		Hedge Funds	Currency
Alternatives	Investment Grade	Multi-Alternative	Precious Metals
		Trading/Tactical	Commodities
			Natural Resources
			Bear Market

Treasurer's Signature

Date

ADDENDUM #3
PERFORMANCE REPORTING
AS OF 1/1/2014

The information contained herein shall dictate the individual and blended benchmark(s), when applicable, to be utilized in monitoring the performance of the investable assets of the Trust.

<i>Category</i>	<i>Index</i>	<i>Percentage</i>
Equity	MSCI AC World Index	45%
Domestic Equity	---	
International Equity	---	
Preferred Equity	---	
Balanced	---	0%
Fixed Income	Barclays Capital Global Aggregate Bond	35%
Domestic Bonds	---	
International Bonds	---	
Alternatives	HFRI Fund of Funds Composite	20%
Cash	---	0%
Total		100%

Investment Policy Statement

Adopted by: Board of Selectmen

POLICY #: 15-02

Approved: March 16, 2015

The primary purpose of this Investment Policy Statement (IPS) is to provide a clear understanding regarding the Town of Hanover's (the "Town") Long Term Funds and, General Fund objectives, goals, risk tolerance, and investment guidelines established for the investment of town funds.

I. The Investment of General Funds, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds.

A. Scope

This section of the IPS applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, bond proceeds and capital project funds. A separate Contributory Retirement Board, either local or county, is responsible for the investment of the pension funds.

B. Investment Instruments

Note: Public investments in Massachusetts are not protected through provisions in State law.

The Treasurer may invest in the following instruments:

- Massachusetts State pooled fund: Unlimited amounts (Pool is liquid) The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos), and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the CD's up to the standard limits and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.
- U. S. Treasuries that will be held to maturity: Unlimited amounts (Up to one year maturity from date of purchase)
- U.S. Agency obligations that will be held to maturity. Unlimited amounts (Up to one year maturity from date of purchase)
- Bank accounts or Certificates of Deposit ("CDs") (Up to one year) which are fully collateralized through a third party agreement: Unlimited Amounts
- Bank accounts and CDs (Up to one year) insured by F.D.I.C. up to the coverage limit. All bank accounts and CDs in one institution are considered in the aggregate for the insurance coverage limit. In some cases Banking Institutions carry additional insurance, Depository Insurance Fund (D.I.F.): Contact banking representative for amounts of coverage.
- Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: No more than 5% of an institution's assets and no more than 25% of a municipality's cash may be comprised of unsecured bank deposits. This percentage may be increased for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the entity in the near future. For example, these payments may be for such items as debt service payment or regional school assessments. Their credit worthiness will be tracked by Veribanc, or other bank credit worthiness reporting systems. They will be diversified as much as possible. CDs will be purchased for no more than one year and will be reviewed frequently.

- Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the Massachusetts General Law Chapter 44 Section 55.

C. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and State pools (MMDT), no more than 25% of the Community's investments shall be invested in a single financial institution.

D. Authorization

The Treasurer has authority to invest entity funds, subject to the statutes of the Commonwealth Massachusetts General Law Chapter 44 Section 55, 55A, & 55B.

E. Restrictions

Chapter 44, Section 55 set forth several restrictions that the Treasurer must be aware of when making investment selections.

- A Treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60% of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
- The treasurer shall not make a deposit in any bank, trust company or banking company with which he is, or for any time during the three years immediately preceding the date of any such deposit was, associated as an officer or employee.
- All securities shall have a maturity from date of purchase of one year or less.
- Purchases under an agreement with a trust company, national bank or Banking Company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

F. Legal References

Massachusetts General Law Chapter 44, Section 55
Massachusetts General Law Chapter 44, Section 55A
Massachusetts General Law Chapter 44; Section 55B

II. The Investment of Long Term Funds

A. Scope

This section of the IPS applies only to funds that are designated as long term, i.e. trust funds, stabilization funds, cemetery perpetual care, community preservation act and other funds the town may have set aside for long term use.

All accounts will be maintained separately receiving their proportionate interest and any realized and unrealized gains or losses. The account may be established as a pooled investment portfolio unless otherwise stated. Any additional accounts will be maintained in this same manner.

B. Authority

Massachusetts General Law Chapter 44, section 54 pertains to the investment of Trust Funds, Chapter 40 Section 5B pertains to the investment of Stabilization Funds and, Chapter 44B section 7

pertains to the investments of Community Preservation Funds. All trust funds shall fall under the control of the entity's Treasurer unless otherwise provided or directed by the donor.

If the trust fund results from a gift, grant or bequest from a private donor, and the private donor specifies how the trust shall be invested; the trust fund shall be invested in accordance with the terms of the gift, grant or bequest. If there is a conflict between such donor terms and this Section II, the donor terms shall govern, subject to the general principles of prudence set forth in the Policy.

C. Investment Instruments

M.G.L. Chapter 44 section 54 states that money should be deposited into savings bank, trust companies incorporated under the laws of the Commonwealth, banking companies incorporated under the laws of the Commonwealth which are members of the Federal Deposit Insurance Corporation, or national banks, or invested in participation units in a combined investment fund under section thirty-eight A of chapter twenty-nine, or in a paid-up shares and accounts of and in co-operative banks, or in shares of savings and loan associations or in share or savings deposits of federal savings and loan associations doing business in the commonwealth.

Additionally the Community may invest such funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the commonwealth; provided, that not more than fifteen percent (15%) of any such trust funds shall be invested in bank stocks and insurance company stocks, nor shall more than one and one-half percent (1 ½%) of such funds be invested in the stock of any one bank or insurance company.

The Treasurer may invest in the following instruments:

- U. S. Treasuries that maybe sold prior to maturity: Unlimited amounts (With no limit to the length of maturity from date of purchase)
- U.S. Agency obligations that maybe sold prior to maturity. Unlimited amounts (With no limit to the length of maturity from date of purchase)
- Bank accounts or Certificates of Deposit ("CDs") Unlimited amounts (With no limit to the length of maturity from date of purchase), which is fully collateralized through a third party agreement:
- Bank accounts and CDs (With no limit to the length of maturity from date of purchase) fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.): All bank accounts and CDs in one institution are considered in the aggregate to receive the insurance coverage limit.
- Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5% of an institution's assets and no more than 25% of a municipality's cash. This percentage may be increase for not more than 30 days during times of heavy collection or in anticipation of large payments that will be made by the Community in the near future. These payments maybe for such items as debt service payment or regional school assessments. Their credit worthiness will be tracked by Veribanc, or other bank credit worthiness reporting systems. They will be diversified as much as possible. CDs will be purchased with no limit to the length of maturity from the date of purchase and will be reviewed frequently.
- Common and preferred stock that are listed in the List of Legal Investments.
- Investment Funds that are listed in the List of Legal Investments.
- All other items not separately identified here that are listed in the List of Legal Investments.

D. Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance

with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS and the associated Massachusetts General Laws.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

E. Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution, with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

F. Legal References

Massachusetts General Law Chapter 40, Section 5B
Massachusetts General Law Chapter 44, Section 54
Massachusetts General Law Chapter 44, Section 55A
Massachusetts General Law Chapter 44, Section 55B
Massachusetts General Law Chapter 44B, Section 7

Trust Funds may be co-mingled and invested in any instruments allowed by the Commonwealth of Massachusetts list of Legal Investments Legal issued by the Banking Commissioner each July. Each trust fund must be accounted for separately. Chapter 44 Section 54 sets forth that Treasurers may invest in instruments that are legal for savings banks. This list of investments is included in the Commonwealth of Massachusetts List of Legal Investments, Chapter 167 Section 15A.

III. General Provisions

A. Objective

Massachusetts General Laws, Chapter 44, section 55B requires the Entity's Treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution.

This section also requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking into account the acceptable levels of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest reasonable return available that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to preserve capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments, and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.
- Liquidity is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall attempt to carry out

investment activities in a manner that provides for meeting unusual or unexpected cash demands without requiring the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

- Yield is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

B. Risk Tolerance

- **Credit Risk**

“Credit risk” is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Community will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations. In regards to other investments, the Community will only purchase investment grade securities with a high concentration in securities rated A or better. The Community may invest in the Massachusetts Municipal Depository Trust (MMDT) with no limit to the amount of funds placed in the fund. The Community may place funds in banking institutions as stated in Section C of this IPS.

- **Custodial Risk**

The “custodial credit risk” for deposits is the risk that, in the event of the failure of a depository financial institution, a municipality will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a municipality will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The Community will review the financial institution’s financial statements and the background of the Advisor. The intent of this qualification is to limit the Community’s exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry. Further, all securities not held directly by the Community, will be held in the Community’s name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

- **Concentration of Credit Risk**

“Concentration of credit risk” is the risk of loss attributed to the magnitude of a government’s investment in a single issuer.

The Community will minimize concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- **Interest Rate Risk**

“Interest rate risk” is the risk that changes in interest rates will adversely affect the fair value of an investment.

The Community will manage interest rate risk by managing duration in the account.

- **Foreign Currency Risk**

“Foreign currency risk” is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment or a deposit.

The Community will limit investment in any instrument exposed to foreign currency risk.

C. Ethics

The Treasurer (and Assistant Treasurer) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Finance Director any material financial interest in financial institutions that do business with the Community. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Community's investments.

D. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. The Community may subscribe to the Veribanc Rating Service to evaluate the banking institutions with which it chooses to establish relationships. Brokers should be recognized, reputable dealers and members of the Financial Industry Regulatory Authority (FINRA).

In instances where the Community does not purchase the Veribanc Rating Service, the Treasurer should request the banking institution's Veribanc rating from all of the banking institutions that are working with the Community on a quarterly basis.

When using the Veribanc Rating Service the Treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow the Treasurer should contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green. If for a second quarter such rating is not green, the Treasurer should consider removing all funds that are not collateralized, or carries some form of depositors insurance. If a rating moves to red all money should be immediately collateralized or covered by some form of depositors insurance or be removed from the banking institution.

The Treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the Treasurer on an annual basis:

- Annual Financial statements
- If acting as a Registered Investment Advisor, copy of their most recent Form ADV Part II report
- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Fund Portfolio
- A statement that the Advisor has read the municipality's IPS and will comply with it on an annual basis
- Annual review all advisors through www.finra.org: Broker Check

E. Reporting Requirements

On a quarterly basis, a report containing the following information will be prepared by the Treasurer and distributed to the Finance Director, as appropriate. The quarterly report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this IPS.

- A summary of the income earned on a monthly basis and year-to-date basis shall be reported.
- The Treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the entity's cash position.
- The report should demonstrate the degree of compliance with the tenets set forth in the IPS.

I _____, Treasurer of the Town of Hanover have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.

Treasurer's Signature

Date

Tax Title Policy & Procedure

Adopted by: Board of Selectmen

POLICY #: 15-05

Approved: September 21, 2015

Purpose

This policy and procedure will clearly define when and how the Town of Hanover will transition unpaid real estate taxes into the tax title status. The creation of a tax title has proven to be the most effective remedy for enforcement of the collection of taxes on real property. The foreclosure process constitutes a very effective payment enforcement tool available to the Town. Through utilizing this tool, a Treasurer/Collector can either induce a delinquent taxpayer to redeem a tax title by paying the necessary tax and charges or to forfeit title to the property by action of the Land Court.

Time of Taking

The Treasurer/Collector will process the initial tax taking for each levy year during April of the following year. The Town has the option of initiating the process as early as 14 days after the demand has been issued, but must complete the taking within 3½ years from the end of the fiscal year for which the taxes were assessed.

Collection Efforts Prior to Taking

The Town of Hanover issues a demand two weeks after the fourth quarter due date each fiscal year. The demand notice is sent out to property owners during the middle of May. The Town accepts payments for another two weeks through the Treasurer/Collector's office. After 30 days have passed, the listing of delinquent accounts is given to the Deputy Collector. The Deputy Collector, at that point, takes over the collection of funds on behalf of the Town. However, not all outstanding taxes are collected.

Procedure for Tax Taking

Courtesy letters will be sent out by the Treasurer/Collector to property owners in February reminding them of the previous year's unpaid taxes and informing them that if the taxes remain unpaid that the tax title process will take place in April.

Before moving forward with preparing for the tax taking, the Treasurer/Collector's office confirms that a demand notice has been issued to the property owner at least 14 days before preparing the Notice of Taking. The Town of Hanover does not begin the tax taking process until ten (10) months after the demand has been sent allowing taxpayers a greater amount of time to satisfy the tax obligation.

The Treasurer/Collector will prepare a Notice of Tax Advertising for each parcel. The Notice of Tax Advertising includes the names of all owners known, property location, bill number, parcel number and book/page. If the owner of the parcel as shown by the Assessor's records at the time of the taking is different from the owner who was assessed for the delinquent taxes, the name of that subsequent owner should be included in the notice of intent to take. This communication makes the property owner aware of when the legal notice of parcels with outstanding taxes for the levy year approaching tax title will be published in the Hanover Mariner. The letter also lists the total amount due and the acceptable forms of payment.

At least 14 days before the tax taking, the Notice of Tax Advertising will be published in a local newspaper and two or more convenient and public places. Hanover posts the notice on the Treasurer/Collector webpage, Town Hall bulletin board and at the John Curtis Free Library.

During the 14 day notice period, partial payments cannot be accepted. Any payments made in full must be made by either: cash, certified check or bank check during the notice period.

At the designated time and place, the Treasurer/Collector announces that he/she takes the property for the Town.

After the taking announcement, an Instrument of Taking is prepared for each parcel. The Instrument must be recorded at the Registry of Deeds within 60 days of the date of taking. The date of the Instrument of Taking should be the date of the actual taking, not the date in which the form is being prepared or recorded. Land identified with a certificate or document number, rather than a book and page, is registered land and must be recorded in the land court section of the Registry of Deeds.

The Treasurer/Collector will prepare a list of Recorded Takings. A copy is provided to the Town Accountant and a copy is filed in the office.

The Treasurer/Collector will work with the law offices of the Town's attorney to prepare the parcels that went into tax title status for foreclosure. A copy of each Instrument of Taking is provided to the attorney for review and research. The attorney's office sends out letters to the taxpayers as well for collection.

A listing of all individuals in tax title status will be provided to all Departments, Boards and Committees which issue licenses or permits pursuant to Massachusetts General Laws (hereinafter "MGL") Chapter 40, Section 57 and Hanover By-Laws 4-7 Section 5. The Departments, Boards and Committees shall review the list and to implement provisions of the above referenced statute and by-law against any delinquent taxpayers to whom they have issued or are in the process of issuing a license or permit.

Additional Fees and Interest on Tax Title Account

The tax title obligation will include the original tax, interest accrued to the date of taking, legal fees, advertising fees, certified mailing costs and the fee amount to record the Instrument of Taking.

Payment Plans

The Treasurer/Collector will consider payment plans only after a parcel has been placed into tax title. The lien that is recorded protects the Town's interest and allows the Town at some future time to collect the taxes owed or take ownership of the property. The Town's attorney assists in communicating with the taxpayer to arrange the details of the payment plan. All payment plans require a good faith payment of 25% of taxes owed as well as a commitment to keep the current year's taxes up to date. In collaboration with the taxpayer, a monthly payment amount will then be determined. The goal of payment plans is to assist the tax payer to become current on taxes owed. The monthly amount needs to be an amount that the taxpayer can afford. It should not be set at such a level where the payment plan is doomed to fail.

Certification of Subsequent Tax Takings

The Treasurer/Collector by September 1st will certify all unpaid taxes and assessments for parcels of real estate taken into tax title for nonpayment of taxes in prior year(s) and not yet redeemed.

The Treasurer/Collector prepares a list of Subsequent Tax Takings. A copy is provided to the Town Accountant and a copy is filed in the office.

Payment of Tax Title Obligation

Upon payment of the amount outstanding on a tax title property, the Treasurer/Collector will prepare a Certificate of Redemption. This will be filed with the Registry of Deeds and removes the lien that was originally placed on the property. Payment of the tax title obligation may only be made up until the point that a petition to foreclose has been filed in the Land Court.

Foreclosure Proceedings

The law offices of the Town's attorney will mail letters to all the delinquent taxpayers and present owners of properties that were placed in tax title informing them of the importance of redeeming the property and that the next step if the obligation remains unpaid is to begin foreclosure proceedings. The payment amount changes on a daily basis and an exact amount should be obtained before coming to Town Hall.

Fraud Risk Assessment Policy

Adopted by: Board of Selectmen

POLICY #: 15-07

Approved: November 9, 2015

Introduction

Like all municipalities, ours is faced with the risks from wrongdoing, misconduct, dishonesty and fraud. We must be prepared to manage these risks and their potential impact in a professional manner. The impact of misconduct and dishonesty may include:

- Financial loss
- Damage to the reputation of our Town and our employees
- Negative publicity
- Cost of investigation
- Loss of employees
- Loss of public confidence
- Damaged relationships with our contractors and suppliers
- Damage to employee morale
- Litigation

Our goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.

Our municipality is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

Purpose

The purpose of this document is to communicate municipal policy regarding the deterrence and investigation of suspected misconduct and dishonesty by employees and others, and to provide specific instructions regarding appropriate action in case of suspected violations.

Definition of Misconduct and Dishonesty

For purposes of this policy, misconduct and dishonesty include but are not limited to:

- Theft or other misappropriations of assets, including assets of the Town, our citizens, suppliers or others with whom we have a business relationship
- Misstatement and other irregularities in municipal records, including the misstatement of the results of operations
- Wrongdoing
- Forgery
- Alteration of documents

The municipality strictly prohibits these and any other illegal activities in the actions of its employees, managers, administrators and others responsible for carrying out the Town's activities.

POLICY AND RESPONSIBILITIES:

Reporting

It is the responsibility of every employee, supervisor, manager and administrator to immediately report suspected misconduct or dishonesty to their supervisor or those that exercise authority over the supervisor. Supervisors, when made aware of such potential acts by subordinates, must immediately report such acts to the Town Manager or his/her designee. Any reprisal against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Due to the important yet sensitive nature of the suspected violations, effective professional follow up is critical. Managers should not in any circumstances perform and investigate or other follow up on their own. All relevant matters, including suspected but unproved matters, should be referred immediately to the Town Manager or direct supervisor.

Additional Responsibilities of Supervisors

All employees have a responsibility to report suspected violations, however employees with supervisory and review responsibilities at any level have additional deterrence and detection duties. Specifically, personnel with supervisory or review authority have three additional responsibilities.

First, you must become aware of what can go wrong in your area of authority.

Second, you must put into place and maintain effective monitoring, review and control procedures which will prevent acts of wrongdoing.

Third, you must put into place and maintain effective monitoring, review and control procedures which will detect acts of wrongdoing promptly should prevention efforts fail.

Authority to carry out these additional responsibilities may not be delegated to subordinates.

Assistance in effectively carrying out these responsibilities is available upon request through the Finance Director and Town Manager.

Responsibility and Authority for Follow Up and Investigations

The Police Department and/or Town Manager have the primary responsibility for all investigations involving the Town and all Departments. The Police Department and/or Town Manager may request the assistance of the Finance Director in any investigation, including access to periodic examinations and evaluations of internal controls.

Property designated members of the investigative team will have:

- Free and unrestricted access to all municipal records
- The authority to examine, copy and/or remove all or any portion of contents of files, desks, cabinets and other storage facilities (whether in electronic or other form) without the prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of the investigative or related follow up procedures

All investigations of alleged wrongdoing will be conducted in accordance with applicable laws and Town procedures.

Reported Incident Follow Up Procedures

Care must be taken in the follow up of suspected misconduct and dishonesty to avoid acting on incorrect or unsupported accusations, to avoid alerting suspected individuals that follow up and investigation is underway, and to avoid making statements which could adversely affect the Town, employee, or other parties.

Accordingly, the general procedures for follow up and investigation of reported incidents are as follows:

1. Employees and others must immediately report all factual details as indicated above under Policy.
2. The Police Department and/or Town Manager have the responsibility to follow up and, if appropriate, investigate all reported incidents.
3. All records related to the reported incident will be retained wherever they reside.
4. No communication with the suspected individuals or organizations should occur while the matter is under investigation.
5. The Police Department and/or Town Manager will also notify the Finance Director of all reported incidents so that it may be determined whether this matter should be brought to the attention of the Auditors.
6. The Police Department and/or Town Manager may also obtain legal advice at any time throughout the course of an investigation or other follow up activity on any matter related to the report, investigation or other follow up activity on any matter related to the report, investigation steps, proposed disciplinary action or any anticipated litigation.
7. Neither the existence nor the results of investigations or other follow up activity will be disclosed or discussed with anyone other than those persons who have a legitimate need to know in order to perform their duties and responsibilities effectively.
8. All inquiries from an attorney or any other contacts from outside of the municipal government, including those from other law enforcement agencies or from the employee under investigation, should be referred to the Police Department and/or Town Manager.

Investigative or other follow up activity will be carried out without regards to the suspected individual's position or level, or relationship with the municipality.

Questions or Clarifications Related to this Policy

All questions or other clarifications of this policy and its related responsibilities should be address to the Town Manager, who shall be responsible for the administration, revision, interpretation, and application of this policy.

Acknowledgement

My signature signifies that I have read the Policy on Fraud Risk and that I understand my responsibilities related to the prevention, detection and reporting of suspected misconduct and dishonesty.

Signature: _____

Printed Name: _____

Date Signed: _____

Sponsorship/Donation Policy

Adopted by: Board of Selectmen

POLICY #: 17-01

Approved: January 30, 2017

Statement of Policy

The Hanover Board of Selectmen greatly appreciates offers of gifts, donations, sponsorships, and bequests, and further recognizes the importance of charitable giving to the well-being and future of the Town. In accepting or declining any such gift, the Board as a public entity, must make decisions that are in the best interest of both the Department and the community it serves.

This policy sets the standards, guidelines and approval criteria for solicitation, consideration and acceptance of sponsorships and donations. This policy is designed to protect the mission, image and values of the Town, to protect the image and value of its facilities and services, to protect the Town from risk and to uphold the Town's stewardship role to safeguard Town assets and interests. No financial or in-kind support shall be approved that will compromise or damage the public trust or conflict with or compromise the Town's reputation, mission, image, values or aesthetic interests.

Solicitation of Sponsorships and Donations

No departments, boards, or committees shall solicit gifts or donations on behalf of the Town without the prior approval of the Town Manager.

All proposals for solicitation of sponsorships, monetary or non-monetary gifts or donations shall be submitted in writing to the Town Manager and contain the following:

1. Statement of purpose for the solicitation
2. Funding goal
3. Target audience for solicitation
4. For capital project donations; the plan for funding ongoing maintenance
5. For non-monetary gifts; expected life of item and any operational or maintenance cost

Solicitations valued at greater than \$5,000.00 require approval of the Board of Selectmen.

1-1 Sponsorships

The purpose of this Section is to establish a procedure for the acceptance of sponsorships to the Town. This procedure will ensure an open and fair public process for soliciting and considering sponsorship opportunities. It provides the Town of Hanover with full and final decision making authority on any sponsorship opportunity, thus protecting its integrity and the integrity of its facilities and services.

The Town will seek sponsors that further the Town's mission by providing monetary or in-kind support for the Town in a manner that respects the noncommercial nature of Town property and services. Therefore, the Town permits certain sponsorship of certain Town property, facilities, events, activities, programs and services (collectively 'facilities and services') in limited circumstances. The Town maintains its sponsorship program as a nonpublic forum and exercises sole discretion over who is eligible to become a sponsor.

Whenever possible, sponsorships should be linked to a specific Town facility or service. The Town will neither seek nor accept sponsors that manufacture or provide services or products or take positions inconsistent with local, state or federal law or with Town policies, positions or resolutions. The establishment of a sponsorship does not constitute an endorsement by the Town of the sponsor, its organization, products or services.

1-2 Definition of Sponsorship

‘Sponsorship’ is financial or in-kind support from an outside person or entity, including other governmental or quasi-governmental organizations, (collectively “outside entity”) to associate outside entity’s name, logo, products or services with a Town facility or service. Sponsorship is a business relationship in which the Town and the outside entity exchange goods, services and/or financial remuneration for the public display of an agreed-upon sponsorship recognition message.

1-3 Authority Levels to Approve Sponsorships

The Town possesses sole and final decision-making authority for determining the appropriateness of a sponsorship. The Town shall act through its Town Manager, or designee(s) on financial or in-kind support up to \$5,000. All sponsorships over \$5,000 require Board of Selectmen approval. The Town has and reserves the right to refuse any offer of funds. All offers of sponsorships will be reviewed in accordance with this policy.

Each Department Head, in consultation with the Town Manager, shall be responsible for determining the facilities and services for which his or her department is responsible that are suitable for sponsorship (‘eligible facilities and services’).

The Town Manager may adopt a standard procedure by which sponsorships are sought, considered, and approved.

1-4 Sponsorship Term

Note: All procurement relevant to sponsorships must comply with Massachusetts General Law Charter 30B the Uniform Procurement Act.

Town Meeting Approval Required:

Offers of sponsorship that are for terms of more than three years shall require the approval of the Town Meeting.

Town Manager Approval Permitted:

Offers of sponsorship that are for terms of up to three years may be approved by the Town Manager (referred to hereafter as ‘Manager’). The Manager may refer any proposed offer of sponsorship or Sponsorship Agreement within the Manager’s authority level to the Board of Selectmen for approval.

1-5 Public Access to Sponsorship Opportunities

Public access to information about sponsorship opportunities is important:

1. To create an open and fair process and to protect against disputes related to sponsorships that are category exclusive;
2. To market available sponsorship opportunities in an open and efficient manner allowing both the potential sponsor and the Town to negotiate efficiently.

Unless other provisions are made by standard procedure, each department with sponsorship opportunities should endeavor to make information about potential sponsorship opportunities available through the Town's website and other appropriate means.

1-6 Criteria for Review of Sponsors and Offers of Sponsorship

No potential sponsor and no offer of sponsorship will be approved that might compromise the public trust or the public's perception of the Town's ability to act in the public interest, or that the Town deems might have a negative impact on its mission, image or values. The Town also intends to preserve its right and discretion to exercise full editorial control over the placement, content, appearance, and wording of all sponsorship recognition messages. The Town may make distinctions on the appropriateness of sponsors on the basis of the sponsorship recognition message but not on the potential sponsor's viewpoint.

Sponsorships and outside entities that the Town deems to be unsuitable for the specific audience or contrary to the community standards of appropriateness for the facility or service, are prohibited, including the following subject matters:

1. Alcoholic beverages, and establishments that are licensed to sell and primarily do sell alcoholic beverages, including bars; provided, however, that food service establishments or places of lodging may be authorized as sponsors only when the sale of alcohol is incidental to providing food service or lodging. Limited sponsorships that include alcohol pouring rights may be considered for events or facilities at which alcoholic beverages are sold.
2. Tobacco products.
3. Political and policy issues, candidates and campaigns.
4. Profanity, obscenity and hate speech.
5. Sexually oriented products, activities, or materials.
6. Depiction in any form of illegal products, activities or materials.
7. Any message that may adversely impact the mission, image and values and goals of the Town.

The following criteria shall also be considered in evaluating every offer:

1. The extent and prominence of the sponsorship recognition message.
2. The aesthetic characteristics of the sponsorship recognition message.
3. The importance of the sponsorship to the mission, values and image of the Town.
4. The level of support proposed to be provided by the sponsor.
5. The cooperation necessary and degree of support from other Town departments to implement the sponsorship.
6. The value of the resources that is provided to the Town in fulfilling its overall mission.
7. Other factors that might affect or undermine the public trust or public confidence in the Town's impartiality or interfere with the efficient delivery of Town services or operations, including, but not limited to, the existence of, or possibility for,

conflicts of interest between the sponsor and Town officers, employees, or Town affiliates; the potential for the sponsorship to tarnish the Town's reputation or standing among its citizens, or the potential to otherwise impair the ability of Town to govern its citizens, or distract the Town and its officers and employees from its mission.

1-7 Potentially Acceptable Recognition Message Formats

Generally used forms of branding and advertising including, but not limited to, those set forth below are consistent with this policy:

- Field and building, in accordance with this policy;
- Signage including:
 - Fencing fabric and/or fence signage
 - Light pole and building banners
 - Certain interior walls
- Scoreboards
- PA audio and visual messages;
- Inclusion on printed materials of the Town;
- Inclusion on Town maintained facility web-pages;
- Inclusion on bulletin boards;
- Inclusion on information kiosks;
- Inclusion on pavers or other similar permanent fixtures;
- TV Shows;
- Inclusion in or on a facility or service marketing and promotional materials, items, and messages (including electronic messages, new media and other forms of communication that may arise in the future).

1-8 Permissible Recognition Messages

Sponsorship recognition messages may identify the sponsor or product, including the use of sponsor or product logos and marks, but should not promote or endorse the sponsor or its products or services. Except as otherwise permitted herein, statements that advocate, contain price information or an indication of associated savings or value, request a response, or contain comparative or qualitative descriptions of products, services, or organizations will not be accepted.

Other proposed forms of sponsorship recognition messages, other signage and other visible advertising will be considered on a case by case basis, consistent with this policy.

1-9 Which Sponsorship is Prohibited

Naming rights are reserved exclusively for Town Meeting approval, per Town of Hanover General By-laws *III, Town Meetings and Procedures, 3-2 Procedures at Town Meetings, Section 17.*

1-10 Sponsorship Agreement

Upon approval of an offer of sponsorship, the sponsor and Town shall enter into a Sponsorship Agreement.

The Town will not make any statements that directly or indirectly advocate or endorse a sponsor, their products, or services.

No materials or communications, including, but not limited to print, video, internet, broadcast, or display items developed to promote or communicate the sponsorship using Town's name, marks, or logo, may be issued without written approval from the Town Manager or designee(s).

2-1 Donations

The purpose of this section is to establish procedures for the acceptance of donations to the Town.

2-2 Definition of Gift or Donation

'Gift or Donation' — The terms "gift" and "donation" shall be synonymous and may be a monetary contribution and/or equipment, in-kind goods or services which a Town department or the Town has accepted and for which the donor has not received any goods or service in return.

2-3 Acceptance of grants or gifts of funds

All grants or gifts of funds donated to the Town shall be accounted for in accordance with Massachusetts General Law Chapter 44 Section 53A "Grants and gifts; acceptance and expenditure".

Chapter 44, Section 53A of the General Law provides:

- For the acceptance of gifts or grants of funds by a Town officer or department (committee or board also)
- For the deposit of the funds with the Town Treasurer
- For the expenditure of funds for the specific purpose of the gift without further Town Meeting appropriation, subject to the approval of the Board of Selectmen

The Town Manager, Department Heads, Committees, and Boards may accept gifts or grants of funds up to \$5,000. The Town Manager will announce the receipt of these donations at a public meeting of the Board of Selectmen. Gifts or grants of funds over \$5,000 must be accepted by the Board of Selectmen.

All cash gifts shall be deposited with the Treasurer and held as a separate account and shall be accompanied by an explanation of the donation's purpose.

Funds may be expended for the purposes of the donation with the approval of the Board of Selectmen.

2-4 Acceptance of Gifts: tangible personal property

All gifts of tangible personal property donated to the Town shall be accounted for in accordance with Massachusetts General Law Chapter 44 Section 53A ½.

Donations of tangible personal property, equipment, materials, and/or in-kind services can be accepted by the Town Manager if values are under \$1,000. Equipment or in-kind services or materials valued over \$1,000 by the donor must be accepted by the Board of Selectmen.

The Town Manager may, use said gifts, without specific appropriation thereof, for the purpose of such a gift or, if no restrictions are attached to the gift, for such other purposes as it deems advisable.

2-5 Acceptance or Rejections Guidelines

Staff shall work with the donor to assure that restrictions are reasonable and do not leave the donor with unrealistic expectations. The following are criteria which may be applied in determining if a donation is appropriate for acceptance:

1. Is the use of the item or money for a designated purchase consistent with existing Town policy and department/Town goals?
2. Do restrictions upon the use of the item or funds make it impractical to accept?
3. Do restrictions on disposal or retention of the item or funds make it impractical to accept?
4. Is required accounting for the item or funds excessively difficult?
5. Would equipment require extensive repair or maintenance, and if so, is maintenance support available?
6. Does use of equipment or materials require the purchase of additional items to be useful?
7. Does acceptance of funds, equipment or in-kind services or materials present a conflict of interest for the Town or its employees? Regardless of the value of the donation, if the donor is a contractor, potential contractor or if there is reason to believe there may be a conflict of interest, then the Town Manager will provide a written determination explaining if the gift should be accepted, rejected or submitted to the Board of Selectmen for approval.
8. Will the donation result in an increase to the Town's budget? Recipients must bear in mind that donations are to be considered one-time supplements to departments and should not be used to develop new programs or services which would require budget supplements from the Town in the current or subsequent years, without concurrence from the Board of Selectmen.

3-1 Reporting/Record Keeping

1. The Town Manager shall maintain a listing of all Sponsorships and gifts that includes at a minimum:
 - a. Donor/Sponsor name, description of gift or sponsorship, and intended use.
2. The Town Manager shall establish procedures for the Department Head, or Town Manager to acknowledge each gift by letter, thanking the donor for the gift.

This policy shall not apply to gifts for educational purposes donated to the Hanover Public Schools.

The Hanover School Committee has adopted the provisions of Massachusetts General Law Chapter 71, Section 37A as stated in the School Committee Policy – Public Gifts to the Schools dated June 8, 2006

Effective Date: January 30, 2017

Ambulance Billing & Collection Policy

Adopted by: Board of Selectmen

POLICY #: 10-03 (updated 1-30-17)

Approved: January 30, 2017

I. PURPOSE:

It is the policy of the Board of Selectmen to bill all patients for services provided for emergency medical treatment and transportation to a medical facility, and to pursue reasonable measures to collect billed amounts except where waiver of the fee is warranted due to financial hardship. The Town of Hanover Ambulance Billing and Collection Policy apply to all transported users or responsible parties, charged a consistent rate as approved by the Board of Selectmen. The following policy is established to provide uniform collection and/or abatement of payments due the Town of Hanover and the Hanover Fire Department, for ambulance services. This policy supersedes prior policies.

II. SCOPE:

This policy is applicable to all users or responsible parties, regardless of the existence of third-party coverage.

III. PROVISIONS:

The Fire Chief is hereby designated to act on behalf, and as an agent, of the Board of Selectmen in administering this policy.

- A. The Town's ambulance billing provider shall endeavor to collect on any amounts due, by issuing written statements and past due notices to delinquent parties. The requirements found in this policy shall be included as part of the ambulance billing notices.
- B. Upon exhaustion of reasonable efforts by the ambulance billing provider to collect delinquent accounts, it shall, on a monthly basis, submit to the Town those accounts that it deems are uncollectible and therefore are candidates for removal from the Town's books (writing-off) or further collection efforts by a licensed collection agent.
- C. The Town Manager, upon recommendation of the Ambulance Billing Review Committee, comprised of the Fire Chief, Deputy Fire Chief, Finance Director, Town Accountant and Director of the Council on Aging, shall declare an account(s) uncollectible, authorize the ambulance billing provider to write the account(s) off its books, and shall concurrently notify the Town Accountant of such authorization, who, in turn, will write them off the Town's books.
- D. Upon declaration of an account as uncollectible, the ambulance billing provider shall be authorized to refer the account(s) to a licensed collection agent. (Only accounts exceeding \$200 dollars shall be sent to a collection agent, unless a different amount is approved by the Town Manager at the recommendation of the Finance Director.

- E. The Town of Hanover shall authorize the collection agent, after reasonable efforts, as defined and agreed upon between the Town and ambulance billing provider, to report unpaid account to a Credit Bureau. The ambulance billing provider shall notify the Fire Chief, Finance Director and Town Accountant of those accounts concurrent with their being reported to a Credit Bureau.
- F. The Town Manager will provide to the Board of Selectmen a monthly recap of reports including: a report on all collections/receipts, aging report reflecting the balances of open receivables, and a write off report.

III. POLICY FOR WAIVER OF PAYMENT DUE TO A FINANCIAL HARDSHIP

- A. The Ambulance Billing Committee may establish that a financial hardship exists, justifying a waiver of the amount due. The following process and guidelines will be used to determine if a financial hardship exists:
 - 1. All communications with accounts, whether verbally or in writing, shall include a notification that amounts owed may be waived upon demonstration of financial hardship.
 - 2. The Town's ambulance billing provider issues an invoice to the patient, which covers the cost of the ambulance transport. The reverse side of the invoice asks for insurance information to be provided by the patient. The billing company would then bill the insurance company. If no insurance information is provided, the patient is responsible for payment of the bill unless payment will create a financial hardship.
 - 3. Included on each invoice is a table of current Hill Burton poverty guidelines (schedule of rates is attached) and a questionnaire requesting family size and income. If the family income falls within the Hill Burton guidelines, this information would be provided on the form and then signed under penalty of perjury, by the patient. The charge could then be abated by the Ambulance Billing Committee.
 - 4. The Town Manager, upon recommendation of the Committee, shall declare a financial hardship and will authorize the ambulance billing provider to abate the account(s).
 - 5. The Fire Chief shall mail a letter notifying the applicant of the disposition of their request, as well as the ambulance billing provider and the Town Accountant.

IV. POLICY FOR EMPLOYEES OF THE TOWN OF HANOVER WHO ARE INJURED WHILE WORKING FOR THE TOWN.

- A. Employees of the Town of Hanover who are injured while working transported by a Town of Hanover ambulance shall not be balance billed.

EFFECTIVE DATE: This policy was approved by the Board of Selectmen on January 30, 2017 and is effective immediately.



BUDGET SUMMARIES



"Hanover, Honoring Yesterday As We Build For Tomorrow"



***Balanced Budget
Summary***



Balanced Budget Summary

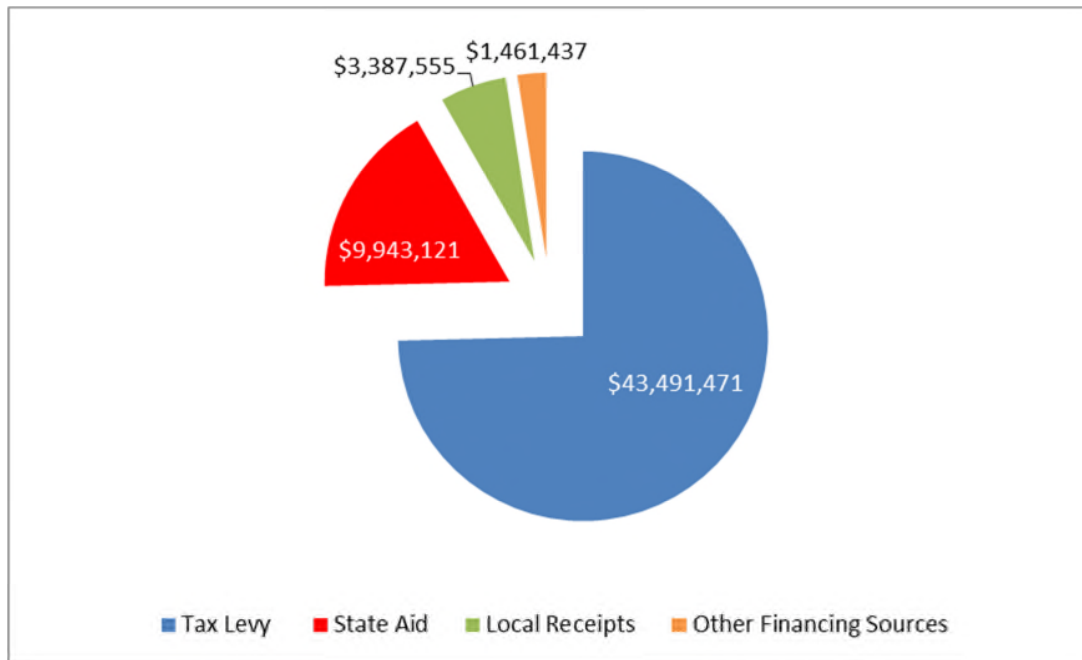
Estimated Revenues

TAX LEVY			
	FY18	FY17	FY16
FY Levy Limit	38,161,303	36,980,861	35,747,973
Add 2.5%	954,033	924,522	893,699
Add Estimated FY New Growth	340,000	340,000	340,000
	39,455,336	38,245,383	36,981,672
FY Excluded Debt			
Scheduled Net Excludable principal and interest payments	4,036,135	4,352,976	4,577,189
Adjusted Levy Limit	43,491,471	42,598,359	41,558,861
STATE AID			
	FY18	FY17	FY16
Net of Public Libraries/School Lunch Direct Expenditure	9,054,539	8,817,141	8,705,980
MSBA School Project	888,582	888,582	888,582
Total State Aid	9,943,121	9,705,723	9,594,562
LOCAL RECEIPTS			
	FY18	FY17	FY16
Motor Vehicle	2,330,000	2,350,000	1,982,228
Other Excise - Boat	750	835	860
Penalties & Interest on Taxes and Excises	130,000	90,000	90,000
Fees	291,640	285,823	313,043
Rentals/Leases	36,150	35,000	35,000
Licenses and Permits	448,420	415,485	417,886
Fines and Forfeits	91,870	90,775	87,570
Investment Income	58,725	50,000	35,000
Miscellaneous - Recurring	-	-	-
Total Local Receipts	3,387,555	3,317,918	2,961,587
OTHER FINANCING SOURCES			
	FY18	FY17	FY16
Indirect Costs - Water Enterprise	463,395	358,739	358,739
Cemetery Graves & Foundations Account	16,000	65,000	65,000
Sale of Cemetery Lots	10,000	10,000	10,000
Title V Receipts Reserved Account	38,947	39,810	40,865
Ambulance Receipts Reserved Account	933,095	915,295	815,295
Community Preservation Fund - Debt Service	-	-	-
Undesignated Fund Balance/Free Cash	-	-	-
Total OFS	1,461,437	1,388,844	1,289,899
TOTAL ESTIMATED REVENUES	58,283,584	57,010,844	55,404,909



Balanced Budget Summary

FY2018 Estimated Revenue



FY2018 % of Estimated Revenue



Tax Levy = 75.01% State Aid = 17.32% Local Receipts = 5.35% Other Financing Sources = 2.33%



Balanced Budget Summary

Appropriations

OTHER AMOUNTS TO BE RAISED			
	FY18	FY17	FY16
Assessor's Annual Overlay Reserve	350,000	350,000	350,000
Total Other Amounts	350,000	350,000	350,000
STATE & COUNTY CHARGES			
	FY18	FY17	FY16
County Assessments	52,707	51,422	49,656
State Assessments	77,668	71,404	69,868
Transportation Assessments	94,167	93,592	92,280
Tuition Assessments	411,184	370,755	389,219
Total Assessments	635,726	587,173	601,023
GENERAL GOVERNMENT			
	FY18	FY17	FY16
Town Manager	338,935	315,792	294,838
Legal Services	125,000	125,000	125,000
Central Office Supply - Town Hall	30,000	30,000	30,000
Total General Government	493,935	470,792	449,838
FINANCE DEPARTMENT			
	FY18	FY17	FY16
Accounting	177,018	113,893	164,318
Assessors	136,015	153,916	136,839
Treasurer/Collector	358,938	316,505	328,584
Payroll/Benefits	182,732	177,498	0
Advisory Committee	3,025	4,564	4,254
Town Clerk	116,762	111,627	103,416
Elections & Town Meeting	20,130	52,765	25,155
Registrars	42,500	35,800	29,000
Total Finance Department	1,037,120	966,568	791,566
COMMUNITY SERVICES			
	FY18	FY17	FY16
Municipal Inspections	656,009	715,295	715,219
Visiting Nurse Association	144,629	121,868	105,509
Council on Aging	219,824	204,969	195,936
Veterans Services	152,266	150,778	149,360
John Curtis Library	574,886	563,011	520,305
Parks & Recreation	153,561	152,140	0
Total Community Services	1,901,175	1,908,061	1,686,329
POLICE			
	FY18	FY17	FY16
Police	3,190,117	2,997,304	2,936,195
Animal Control	4,761	4,761	28,551
Communications	651,819	632,773	594,900
Total Police	3,846,697	3,634,838	3,559,646
FIRE			
	FY18	FY17	FY16
Fire	2,990,739	2,868,179	2,735,840
Emergency Management	5,000	8,500	5,000
Total Fire	2,995,739	2,876,679	2,740,840
EDUCATION			
	FY18	FY17	FY16
Hanover Public Schools	26,665,115	25,765,115	24,920,443
South Shore Vocational School	725,406	794,915	741,712
Total Education	27,390,521	26,560,030	25,662,155



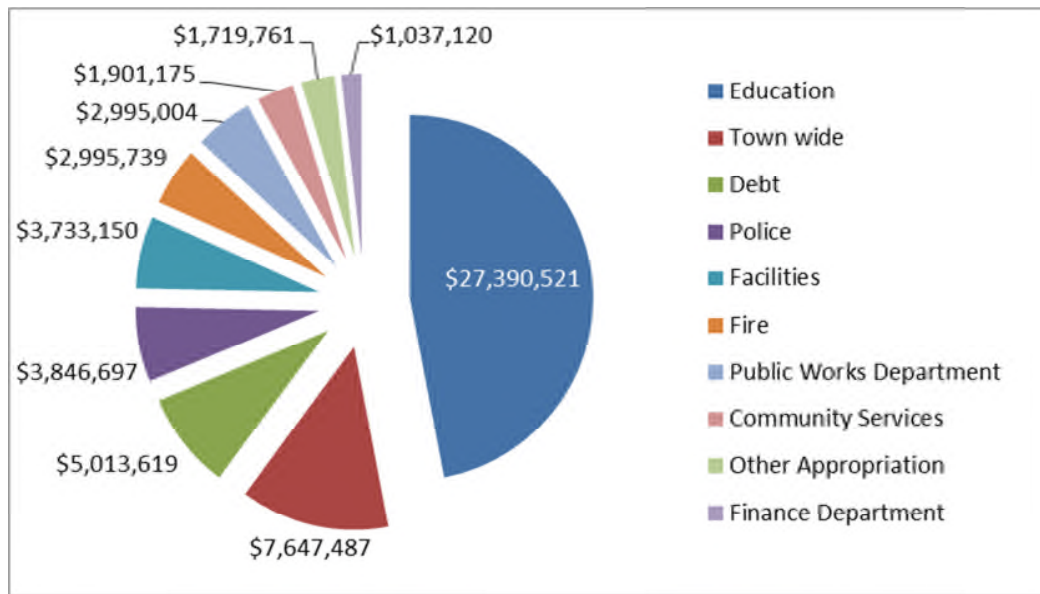
Balanced Budget Summary

FACILITIES DEPARTMENT			
	FY18	FY17	FY16
Facilities Department	3,733,150	3,802,686	3,635,096
Total Facilities	3,733,150	3,802,686	3,635,096
PUBLIC WORKS DEPARTMENT			
	FY18	FY17	FY16
DPW Administration	285,593	279,946	273,370
Highway	612,700	594,615	570,833
Snow & Ice	387,000	387,000	387,000
Street Lighting	64,000	61,000	61,000
Public Grounds	407,853	399,311	398,303
Transfer Station	1,011,208	983,445	931,519
Town Gas Pump	226,650	266,400	282,000
Total Public Works Department	2,995,004	2,971,717	2,904,025
DEBT			
	FY18	FY17	FY16
Long Term Principal	3,570,568	3,795,568	3,790,568
Long Term Interest	1,393,051	1,651,551	2,027,411
Short Term Interest	40,000	17,411	44,726
Issuance Costs	10,000	10,000	10,000
Total Debt	5,013,619	5,474,530	5,872,705
TOWN WIDE			
	FY18	FY17	FY16
Pension/Retirement	3,544,053	3,404,748	3,279,033
Workers Compensation	190,000	195,314	177,558
Unemployment	85,000	125,000	125,000
Health Insurance	3,506,384	3,188,288	3,092,532
Life Insurance	10,000	5,480	5,480
Education Benefits	6,500	3,000	3,000
Employee Medical	25,000	25,000	25,000
Risk Management	238,800	233,440	217,352
Town Audit	41,750	37,500	34,500
Total Town wide	7,647,487	7,217,770	6,959,455
TRANSFERS			
	FY18	FY17	FY16
Advisory Committee Reserve Fund	240,100	190,000	190,000
Total Transfers	240,100	190,000	190,000
TOTAL APPROPRIATIONS	58,280,273	57,010,844	55,402,678

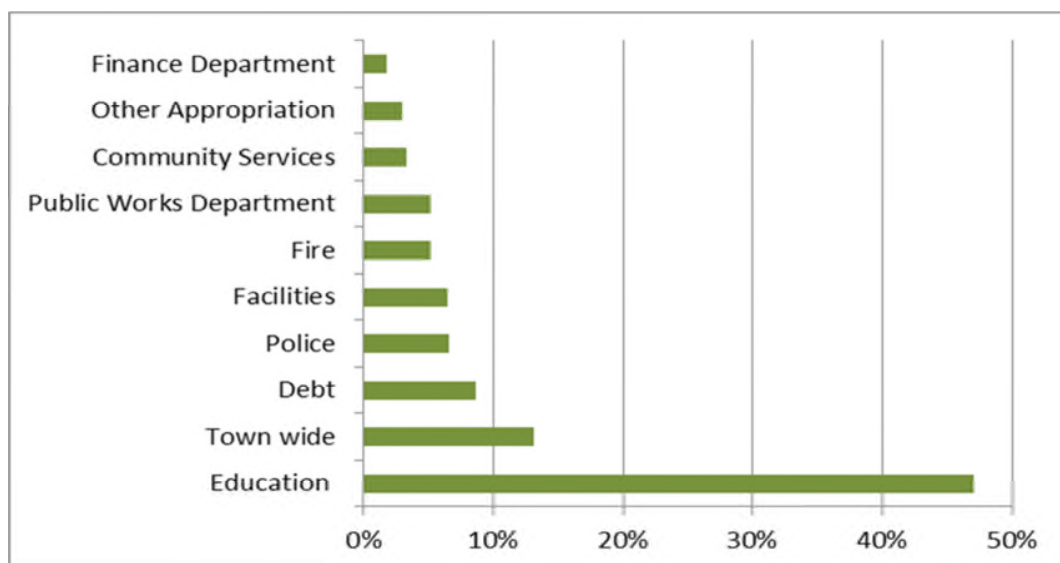


Balanced Budget Summary

FY2018 Appropriations



FY2018 Appropriations



***Revenue Budget
Summary***



Revenue Summary

Revenue Summary

There are four major categories of revenue that help fund the General Fund operating budget. They are: property taxes, local receipts, state aid and other financing sources. Within these categories, overall available revenue is expected to increase by \$1,272,739 from \$57,010,844 to \$58,283,583 or 2.23%.

Property Taxes

The property tax levy is revenue a community can raise through real and personal property taxes. This is the largest and most reliable source of revenue for a municipality. The estimated tax levy for FY18 represents approximately 75% of the revenue used to fund the budget. Property taxes are levied on real property (land and buildings) and personal property (equipment). Statutorily the Town is required to update the property values every three years and obtain certification from the Department of Revenue that such values represent full and fair cash value. The Town completed this process in FY15.

Proposition 2 ½ established two types of levy limits. The first is the levy ceiling. This is the amount equal to 2.5% of the Town's full and fair cash value of all taxable real and personal property. The second is the levy limit. This is the amount the Town can levy in a given year. The levy limit can be equal to or less than the levy ceiling.

The levy limit is calculated annually by the Department of Revenue. First, the previous year's levy limit is increased by 2.5%. Then an amount is added to represent new development in the tax base based on the increased value. This is known as new growth. If an override amount has been voted this too would be added to the prior year levy limit. Once the levy limit has been determined, the debt exclusions already voted and approved by the community are added for the current year. This determines the maximum allowable levy. (See table below)

Description	FY14	FY15	FY16	FY17	FY18
Prior Year Levy Limit	33,158,341	34,450,915	35,747,973	36,980,861	38,161,303
ADD Amended Prior Year Growth	-	-	-	-	-
ADD 2.5%	828,959	861,273	893,699	924,522	954,033
ADD Current Year New Growth	463,615	435,785	339,189	255,920	340,000
ADD Current Year Override	-	-	-	-	-
Levy Limit	34,450,915	35,747,973	36,980,861	38,161,303	39,455,336
Fiscal Year Debt Exclusions	3,523,614	3,522,771	4,577,190	4,235,786	4,036,135
Maximum Allowable Levy	37,974,529	39,270,744	41,558,051	42,397,089	43,491,471



Revenue Summary

New growth can include increases in a property's assessed value since the prior year due to development or improvements, exempt real property returning to the tax roll, new personal property and new subdivision parcels and condominium conversions. The value of the new growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate. It has been the Town's practice to conservative estimate new growth during the development of estimated revenues. The table below shows the amounts used in the budgeted process versus the amount of new growth certified by the Department of Revenue for the last five years.

	FY14	FY15	FY16	FY17	FY18
Estimated New Growth	240,000	240,000	340,000	340,000	340,000
Actual New Growth Certified	463,615	435,785	339,189	255,920	TBD
Actual Over Estimated	223,615	195,785	(811)	(84,080)	TBD

A debt exclusion assesses additional taxes in excess of the levy limit for the payment of specific debt service costs related to capital projects. This exclusion requires a two-thirds vote of the Board of Selectmen in order to be presented to the voters. A majority vote is required. The ballot must state the purpose or purposes in which the monies from the debt issue will be used. The additional amount for the payment of debt service is added to the levy limit for the life of the debt only and therefore is considered temporary. The exclusions do not become part of the levy limit for which future years are calculated. A detailed listing of projects is shown below.

Date of Ballot Vote	Purpose of Exclusion Vote	Date of Original Note/Bond	Original Issue Amount	Temporary or Permanent	FY18		
					Gross Debt Service Excludable	Reimb/Adjust	Net Excluded Debt Service
5/9/2008	Senior Center	5/15/2009	3,000,000.00	P	147,650	-	147,650
9/16/2008	High School	5/15/2009	16,000,000.00	P	797,200	-	797,200
5/10/1997	Police Station	5/15/1998	1,181,000.00	P	-	-	-
2/26/1996	Library	6/15/2001	1,160,000.00	P	127,400	-	127,400
9/15/1998	Middle School	6/15/2001	12,770,000.00	P	1,113,550	373,840	739,710
5/9/2008	Senior Center	9/14/2011	900,000.00	P	72,169	4,047	68,122
9/16/2008	High School	9/14/2011	8,000,000.00	P	641,500	35,973	605,527
5/7/2011	Road Reconstruction	9/14/2011	3,000,000.00	P	292,888	17,967	274,921
9/16/2008	High School	9/11/2014	6,000,000.00	P	512,250	62,866	449,384
9/16/2008	High School II	9/11/2014	210,000.00	P	17,075	2,182	14,893
5/7/2011	Road Reconstruction	9/11/2014	4,600,000.00	P	502,450	60,640	441,810
5/10/2008	Senior Center - Ref	6/24/2016	1,758,000.00	P	58,470	-	58,470
9/16/2008	High School - Ref	6/24/2016	9,362,500.00	P	311,050	-	311,050
TOTALS					4,593,651	557,516	4,036,135

As noted above, the levy limit may be less than or equal to the levy ceiling. If the amount appropriated by the community is less than the levy limit, there is excess levy capacity. This is an additional amount that could have been raised in taxes but was not. Below is the excess levy capacity for the last five years.



Revenue Summary

Fiscal Year	Maximum Allowable Levy	Excess Capacity	Tax Levy
2017	\$ 42,397,089	\$ 1,738	\$ 42,395,351
2016	\$ 41,558,051	\$ 52,649	\$ 41,505,402
2015	\$ 39,270,745	\$ 596,383	\$ 38,674,362
2014	\$ 37,974,529	\$ 1,018,561	\$ 36,955,968
2013	\$ 36,133,849	\$ 134,439	\$ 35,999,410

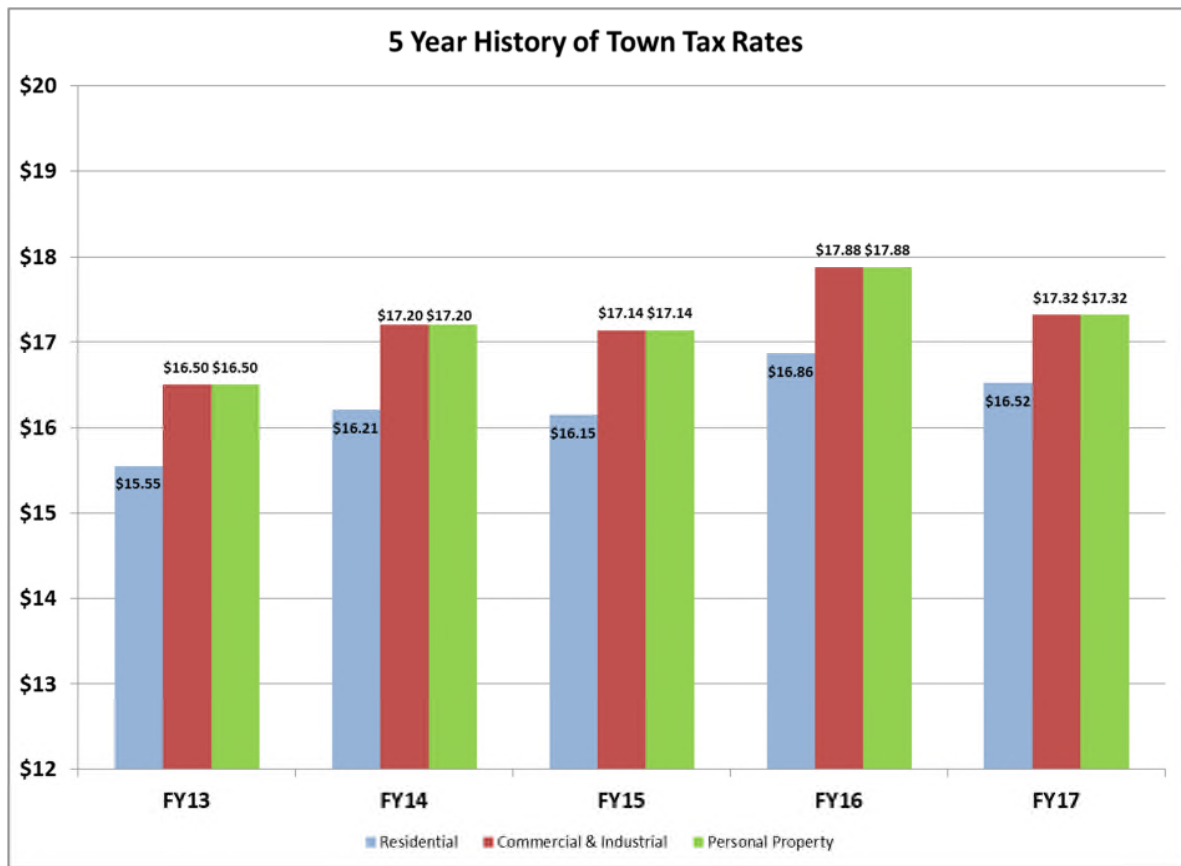
The Board of Selectmen has three options to shift the tax levy between property classes which affect tax rates. They are a classified tax rate which will shift a portion of the tax levy from the residential class to the CIP class (commercial, industrial and personal), a residential exemption which exempts a portion of primary residents assessed value from taxation and a small business exemption. The adoption of these options can affect the tax rates for each class of property.

The chart below reflects the changes in the tax rate for the past five years for each class of property in town. This year, the CIP had a slight reduction in the rate. The rate is dependent upon three components: (a) the amount of the tax levy; (b) the valuation of the town and (c) Board of Selectmen shifting decisions. A change in town-wide property valuation does not change the Town's revenue stream from property taxes, which is controlled by Proposition 2½. It correlates into a change in the tax rate only. Since the tax rate is the result of the tax levy divided by total property value, the tax rate will decline if the denominator within the equation (property value) grows at a faster percentage rate than the numerator (tax levy).

Class	Tax Rate				
	FY13	FY14	FY15	FY16	FY17
Residential	15.55	16.21	16.15	16.86	16.52
Commercial	16.50	17.20	17.14	17.88	17.32
Industrial	16.50	17.20	17.14	17.88	17.32
Personal Property	16.50	17.20	17.14	17.88	17.32



Revenue Summary



The above graph depicts the last five years of the Town's tax rates including Residential, Commercial/Industrial and Personal Property.

The Town has experienced excellent collection rates in the past, as shown below. This provides for predictable cash flow during the fiscal year.

Fiscal Year	Real Estate & Personal Property Commitments	Abatements Approved	Tax Deferrals Granted	Net Tax Levy	Net Collections	% Collected
2016	41,505,402	177,821	19,113	41,308,468	40,805,132	98.78%
2015	38,674,374	196,645	19,199	38,458,530	37,967,782	98.72%
2014	36,537,954	151,788	21,314	36,364,852	36,304,877	99.84%
2013	35,998,407	64,567	16,993	35,916,847	35,225,237	98.07%
2012	34,098,760	60,954	11,181	34,026,625	33,473,640	98.37%



Revenue Summary

Local Receipts

The category of revenue considered local receipts includes such items as motor vehicle excise, boat excise, departmental fees, rental income, licenses and permits, fines and forfeitures, investment income and miscellaneous income. During the development of the estimated revenue for the ensuing year, each of these groupings is reviewed. The first step in the analysis includes comparing the actual amounts collected over the last three completed years, the amount calculated as the five year average and the amount calculated at 85% of the last completed year's collections. The next step includes highlighting any receipts that have fluctuation over the years or that appear to be not on target for the current fiscal year. The final step includes a detailed discussion with the Town Manager and all department heads to determine as a whole if these estimated are reasonable and attainable.

Motor Vehicle Excise

Motor vehicle excise tax is authorized by Massachusetts General Law. The excise rate is \$25 per thousand and is assessed on 90% of the vehicle's value in the first year, 60% in the second year, 40% in the third year, 25% in the fourth year and 10% for all remaining years. The value is determined by the RMV using a formula based on a manufacturer's list price and year of manufacture. The Town in which a vehicle is principally garaged at the time of registration is entitled to the motor vehicle excise tax. The commitments are prepared by the Registry of Motor Vehicles and transmitted to the Town for printing and mailing.

The Registry of Motor Vehicles utilizes a tracking system that helps to ensure payment of the motor vehicle excise tax. Individuals that do not pay the excise tax will be flagged and will not be allowed to renew registrations and driver's licenses until the tax has been paid. The Town, through its Deputy Collector, notifies the RMV of the delinquent taxpayers.

This revenue is dependable in its collection and for this budget is being estimated higher than in past years. We have seen an increase in collections and feel this will continue based on the current economy.

Description	ACTUAL REVENUE			Estimated	Estimated
	FY14	FY15	FY16	FY17	FY18
Motor Vehicle Excise	2,332,033	2,513,982	2,594,384	2,350,000	2,330,000

Boat Excise

The boat excise tax is a very small piece of the Town's revenue. Only 50% of this revenue remains in the General Fund with the remainder being credited to the Municipal Waterways Improvement and Maintenance Fund. The rate is set at \$10 per \$1,000 of valuation by the state. The state sets the value based upon the vessel's age and length.



Revenue Summary

We estimated this revenue based on a percentage of the actual amount collected in fiscal year 2016. The Town has only a certain amount of boat excise bills and the collection of them is predictable.

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Boat Excise	860	982	873	835	750

Penalties & Interest

There are penalties and interest paid on all overdue taxes and excise bills. Interest rates for overdue real and personal property taxes are 14%. If taxes remain unpaid and the account is placed in a tax title status, the interest is increased and set at 16%. The interest rate for delinquent excise taxes is set at 12% from the due date. State law sets the interest rates for the above taxes.

If real and personal property taxes are not paid by May 1, in the year of the tax, a demand for payment notice (\$10) is sent to all delinquent taxpayers. Delinquent motor vehicle taxpayers are sent a demand (\$10), a warrant (\$10), and notices from the deputy tax collector for a warrant to collect (\$12) and a fee if the collection process progresses to posting a notice at the residence (\$17). The deputy tax collector's earning come solely from delinquent penalty charges. There is no expense for the Town. Once a delinquent real estate account goes into a tax title status there are numerous other fees added to the tax that is owed. Some of these costs include legal fees, publishing costs and filing fees at the Registry of Deeds.

This is an area of receipts that we estimate conservatively to help created a surplus at year end. This will assist in the creation of free cash for the following fiscal year.

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Penalties & Interest on Taxes and Excise	128,712	113,656	156,097	90,000	130,000

Departmental Fees

Departmental fees include a variety of fees, permits, fines and licensing revenue that the Town receives. Fees may include such items as copy fees, accident report fees, administrative fees charged on police and fire details, transfer station fees, municipal lien certificate fees, passport fees, planning board and conservation fees.



Revenue Summary

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Town Clerk Fees	2,659	1,560	934	1,326	795
Municipal Lien Certificate	19,800	21,950	26,500	20,000	22,525
Treasurer Demands and Fees	50,552	52,575	49,310	43,000	41,900
Sealer of Weights	7,232	7,890	6,165	6,150	5,240
Transfer Station	103,670	94,778	106,392	80,561	90,435
Board of Health	20,972	23,625	26,606	17,826	22,615
Deputy Tax Collector Fees	929	386	-	-	-
Street Openings	3,850	5,500	2,450	4,675	2,085
Off Duty Detail Admin Fees	39,587	32,987	46,544	31,325	39,500
Passport Fees	36,415	38,115	45,570	35,000	38,735
Selectmen Fees	-	216		-	-
Treasurer/Collector Fees	1,036	901		900	-
Board of Assessors	1,296	1,178	1,095	1,100	-
Conservation Fees	12,138	13,216	10,544	11,200	8,950
Planning Board	40,970	19,129	15,009	19,000	12,750
Board of Appeals	4,319	6,720	4,655	3,675	3,950
Police Department Fees	5,678	7,037	7,351	5,985	-
School Department Fees	567	-	170	-	-
Animal Control Fees	1,225	1,050		1,000	-
DPW Fees	-	-	180	-	-
Building Department Fees	3,819	3,143	2,541	3,100	2,160
Subtotal	356,714	331,957	352,015	285,823	291,640

Rental Receipts

The Town has one lease agreement in which it receives monthly rental payments from Sprint Spectrum Realty Company, L.P. This is for space located on the tower behind the Police Station. The monthly amount increases each September by 3%. The current amount per month is \$3,118 which will result in an increase to \$3,211 for ten (10) months of FY18.

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Lease Receipts	34,073	35,095	36,148	35,000	36,150



Revenue Summary

Licenses & Permits

License revenue arises from the Town's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the Town is the Board of Selectmen. All fees are set by one of three methods: State law or Town Meeting.

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 Department of Municipal Inspections. All construction and development in the Town must be issued a building permit based on the cost of construction. The most common licenses and permits are briefly described on the following pages.

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 Board of Selectmen, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute.

Common Victualer - The common victualer license allows food to be made and sold 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.

Building Permits – Building permits are issued to qualified individuals and companies to do repairs, alterations, new construction or demolitions in the Town. The cost of permits is based on the estimated cost of the project or by a set fee.

Electrical Permits – Electrical permits are issued to licensed electricians to perform specific electrical work. The cost of the permit is dependent on the number of switches, lights, alarms and other electrical components included in the job.

Plumbing Permits – Plumbing permits are issued to licensed plumbers to install and repair piping for a specific job. The fee is based on the amount and type of work being done.

Weights & Measurers – Weights and Measures permits are issued for scales, gas pumps and other measuring devices.

Town Clerk Licenses & Permits – The Town Clerk issues licenses and permits primarily relating to marriages, births, deaths, business certificates and dog registrations.



Revenue Summary

The departmental fees have been estimated at generally the same amount as last year. We have made slight adjustments based on an analysis of construction activity and collaboration between department heads related to ongoing building projects in Town.

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Alcoholic Beverage Licenses	46,625	51,190	51,975	41,500	44,175
Selectmen Licenses	17,815	22,897	14,600	15,000	12,400
Dog Licenses	8,580	7,735	11,420	7,295	9,700
Board of Health Licenses	5,025	4,050	3,750	4,000	3,185
Town Clerk Licenses	16,150	14,500	23,610	13,725	20,000
Police Permits	4,838	3,163	5,513	3,100	4,500
Fire Permits	19,408	17,974	20,527	14,450	17,450
Building Permits	173,331	184,328	379,298	205,000	205,000
Plumbing Permits	23,629	23,773	34,040	20,200	20,000
Gas Permits	15,405	11,371	19,060	9,665	16,200
Wiring Permits	41,424	40,007	50,740	34,000	43,125
Board of Health Permits	55,997	61,352	61,983	47,550	52,685
Selectmen Permits	-	-	-	-	-
Subtotal	428,227	442,337	676,515	415,485	448,420

Fines and Forfeits

District Court Fines – These are fines assessed as a result of civil infractions and criminal offenses. Subject to State law, a portion of motor vehicle violations fines resulting from criminal convictions are collected by the Hingham District Court and forwarded to the Town of Hanover.

Surcharge R.M.V. - This is the fee that is collected by the deputy collector to remove the flag from the Registry of Motor Vehicle system so that an individual may register a car or renew a license once a delinquent motor vehicle tax has been paid in full. The deputy collector turns these funds over to the Town. The state then charges the Town an assessment to recoup the funds.

Moving Violations - Non-parking offenses result in moving violation fines. Among the violations included in this category are speeding, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court are distributed to the Town on a monthly basis.



Revenue Summary

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
District Court	13,921	11,706	10,379	9,950	8,800
Parking Clerk	4,837	6,612	115	5,620	100
Surcharge R.M.V.	11,790	13,100	12,420	11,135	10,550
Dog Fines	1,225	725	3,235	-	-
Library Fines	10,079	9,267	9,141	8,500	7,750
Motor Vehicle	53,013	58,441	70,143	49,675	59,625
By Law Violations	-	-	1,900	-	-
Marijuana Citations	1,700	1,000	700	850	-
False Alarms - Public Safety	7,910	5,935	9,720	5,045	5,045
Subtotal	104,475	106,786	117,752	90,775	91,870

Earnings on Investment

The investment of general town revenue is limited. The law requires that all funds of the Town which are not required to be kept liquid for purposes of immediate distribution shall be invested at the highest possible rate reasonably available while meeting the daily cash requirements for the operation of the Town's business. The law limits investment options to Certificates of Deposit (CDs) with a maturity of less than one year, Money Market Deposit Accounts, Repurchase Agreement with a maturity of less than 90 days, Pooled Investment Fund operated under the authority of the State Treasurer, and U.S. Treasury instruments or U. S. Government Agency obligation with a maturity of less than one year. The investment decision must take into account safety, liquidity and yield.

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Earnings on Investments	35,016	27,207	69,087	50,000	58,725



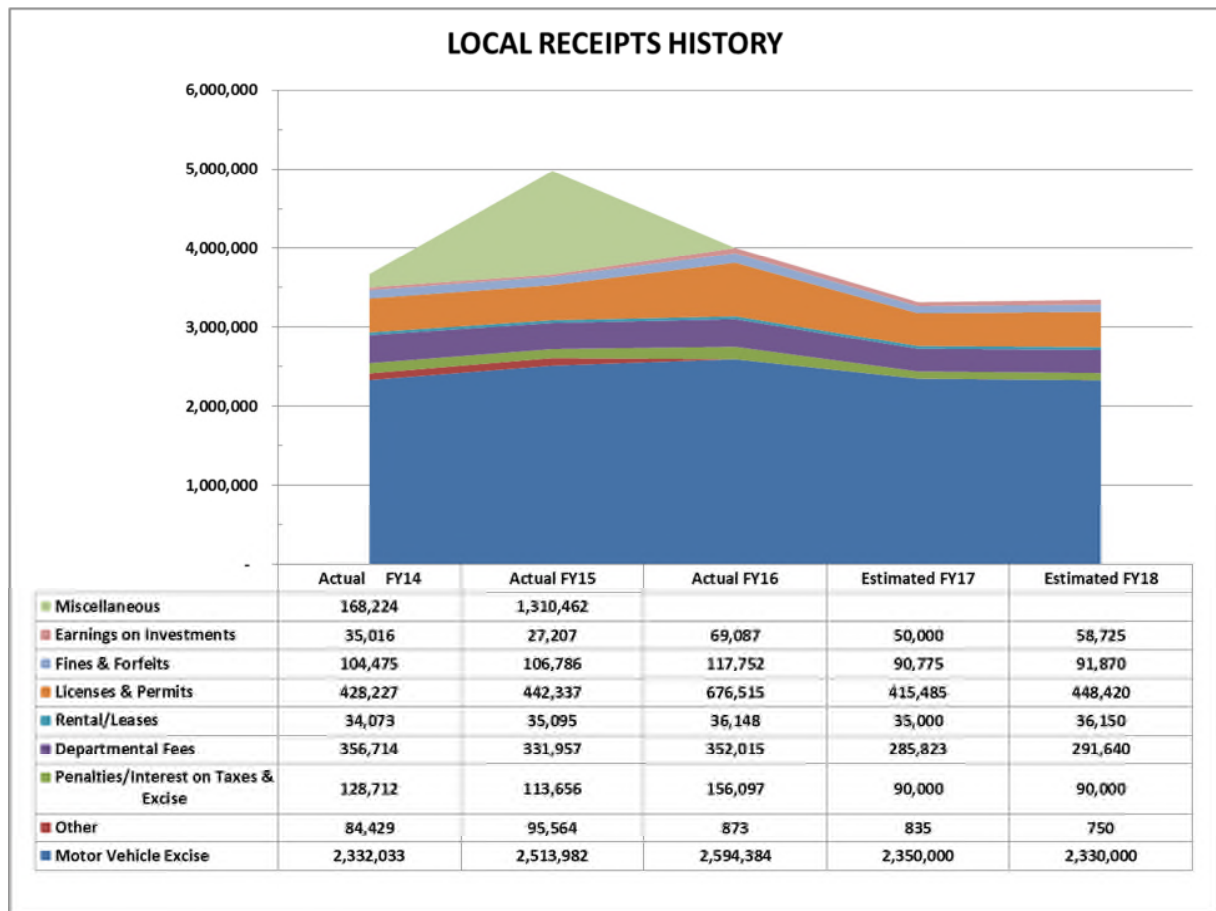
Revenue Summary

Summary of Local Receipts

Description	ACTUAL REVENUE			Estimated FY17	Estimated FY18
	FY14	FY15	FY16		
Motor Vehicle Excise	2,332,033	2,513,982	2,594,384	2,350,000	2,330,000
Boat Excise	860	982	873	835	750
Penalties & Interest on Taxes and Excise	128,712	113,656	156,097	90,000	130,000
PILOT payments	-	-	-	-	-
Urban Redevelopment	83,569	94,582	-	-	-
Subtotal	2,545,174	2,723,201	2,751,355	2,440,835	2,460,750
Town Clerk Fees	2,659	1,560	934	1,326	795
Municipal Lien Certificate	19,800	21,950	26,500	20,000	22,525
Treasurer Demands and Fees	50,552	52,575	49,310	43,000	41,900
Sealer of Weights	7,232	7,890	6,165	6,150	5,240
Transfer Station	103,670	94,778	106,392	80,561	90,435
Board of Health	20,972	23,625	26,606	17,826	22,615
Deputy Tax Collector Fees	929	386	-	-	-
Street Openings	3,850	5,500	2,450	4,675	2,085
Off Duty Detail Admin Fees	39,587	32,987	46,544	31,325	39,500
Passport Fees	36,415	38,115	45,570	35,000	38,735
Selectmen Fees	-	216	-	-	-
Treasurer/Collector Fees	1,036	901	-	900	-
Board of Assessors	1,296	1,178	1,095	1,100	-
Conservation Fees	12,138	13,216	10,544	11,200	8,950
Planning Board	40,970	19,129	15,009	19,000	12,750
Board of Appeals	4,319	6,720	4,655	3,675	3,950
Police Department Fees	5,678	7,037	7,351	5,985	-
School Department Fees	567	-	170	-	-
Animal Control Fees	1,225	1,050	-	1,000	-
DPW Fees	-	-	180	-	-
Building Department Fees	3,819	3,143	2,541	3,100	2,160
Flu Clinic Fees	-	-	-	-	-
Subtotal	356,714	331,957	352,015	285,823	291,640
Lease Receipts	34,073	35,095	36,148	35,000	36,150
Subtotal	34,073	35,095	36,148	35,000	36,150
Alcoholic Beverage Licenses	46,625	51,190	51,975	41,500	44,175
Selectmen Licenses	17,815	22,897	14,600	15,000	12,400
Dog Licenses	8,580	7,735	11,420	7,295	9,700
Board of Health Licenses	5,025	4,050	3,750	4,000	3,185
Town Clerk Licenses	16,150	14,500	23,610	13,725	20,000
Police Permits	4,838	3,163	5,513	3,100	4,500
Fire Permits	19,408	17,974	20,527	14,450	17,450
Building Permits	173,331	184,328	379,298	205,000	205,000
Plumbing Permits	23,629	23,773	34,040	20,200	20,000
Gas Permits	15,405	11,371	19,060	9,665	16,200



Revenue Summary



The chart above shows the history of local receipts over the last five years.

State Aid

The state aid in which the Town receives is reported by the State on the Cherry Sheet. This is named for the pink colored paper on which it was originally printed. The Cherry Sheet has two parts. The first itemizes the revenues in which the Town will receive including direct school aid, local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits and a number of school related items. The second itemizes the charges or assessments. This will be explained in more detail under the appropriation section. For the FY18 budget process, the Town forecasted no increase over the reported amount for FY17.

School Aid (Chapter 70) – Chapter 70 school aid is based on a complex formula that takes into account: (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



Revenue Summary

education, and (3) municipal fiscal “ability to pay” for education, as measured by equalized valuation per capita as a percent of statewide averages. This revenue is received monthly.

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
School Aid (Ed Reform) Ch.70	6,526,114	6,590,764	6,654,914	6,795,549	6,795,549

Unrestricted General Government Aid – These funds are unrestricted and can therefore be used by the municipality for any municipal purpose. This revenue is received monthly.

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
Unrestricted Gov’t Aid	1,834,100	1,884,963	1,952,822	2,036,793	2,036,793

Charter Tuition Reimbursement – This is a reimbursement for the Town for the 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 buildings and land. This revenue is received monthly beginning in December.

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
Charter School Assessment Reimbursement	47,282	41,414	45,142	63,639	63,639

Veterans’ Benefits – Under M.G.L. Chapter 115 Section 6, municipalities receive a seventy-five (75) percent State reimbursement on the total expenditures made on veterans’ benefits. This revenue is received quarterly.

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
Veterans’ Benefits	63,304	82,514	88,919	79,621	79,621

Exemptions: Veterans, Blind Person, Surviving Spouse - To reimburse the municipality for property tax exemptions granted to qualifying veterans, blind person, surviving spouse and elder person. This revenue is received annually after filing the required information with the State.



Revenue Summary

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
Exemptions: Vets, Blind & Surviving Spouse & Elderly	67,393	68,409	68,409	72,085	72,085

State Owned Land – To reimburse the municipality for foregone tax revenue due to certain types of tax exempt state-owned land. This revenue is received monthly.

Description	ACTUAL REVENUE			Cherry Sheet FY17	Estimated FY18
	FY14	FY15	FY16		
State Owned Land	6,666	6,935	6,935	6,852	6,852

School Building Assistance – In 2004, the State Legislature created the Massachusetts School Building Authority (MSBA) as an independent public authority, charged with reforming the former school building program that had amassed \$11 billion in outstanding obligations with no clear funding source and that had built up a list of 428 projects that were waiting for state reimbursement. The MSBA assists school districts with planning and financing school construction and renovation projects. Funding to assist communities is provided from a dedicated sales tax revenue account. The receipts are kept in a separate fund known as the School Modernization and Reconstruction Trust Fund.

Prior to the creation of the MSBA the Town of Hanover had three projects for which it was receiving annual assistance from the State to help pay off the bonds associated with the construction. The MSBA continued with funding this annual obligation and it is expected that the Town will receive the assistance until the bonds expire on the last project in FY2021. Assistance received under this program is credited to the tax levy raised for debt exclusions every year as described. The aid received under this category totals \$888,582 annually. All three projects will have debt ending in FY2021. The chart below shows the reimbursements the Town will receive in the upcoming fiscal years through FY2021.

Project	FY18	FY19	FY20	FY21
Cedar School	259,765	259,765	259,765	259,765
Center School	254,977	254,977	254,977	254,977
Middle School	373,840	373,840	373,840	373,840
Total State Aid	888,582	888,582	888,582	888,582



Revenue Summary

Summary of State Aid

Description	ACTUAL REVENUE			Cherry Sheet	Estimated
	FY14	FY15	FY16	FY17	FY18
School Aid (Ed Reform) Ch.70	6,526,114	6,590,764	6,654,914	6,795,549	6,795,549
School Transportation	-	-	-	-	-
Charter School Assessment Reimbursement	47,282	41,414	45,142	63,639	63,639
Medicaid Reimbursements					
Subtotal	6,573,396	6,632,178	6,700,056	6,859,188	6,859,188
Unrestricted Gov't Aid	1,834,100	1,884,963	1,952,822	2,036,793	2,036,793
Police Career Incentive	-	-	-	-	-
Election Polling	-	3,654	-	-	-
Veterans' Benefits	63,304	82,514	88,919	79,621	79,621
Exemptions: Vets, Blind & Surviving Spouse & Elderly	67,393	68,409	68,409	72,085	72,085
State Owned Land	6,666	6,935	6,935	6,852	6,852
Subtotal	1,971,463	2,046,475	2,117,085	2,195,351	2,195,351
State Aid available for budget purposes	8,544,859	8,678,653	8,817,141	9,054,539	9,054,539
MSBA School Project	888,582	888,582	888,582	888,582	888,582
Total State Revenue	9,433,441	9,567,235	9,705,723	9,943,121	9,943,121



Revenue Summary

Other Financing Sources/Inter-Fund Operating Transfers In

These transfers are made to the General Fund from other funds such as Special Revenue Funds, Trust Funds and the Enterprise Fund.

Ambulance Receipts Ch. 40 Section 5F – A transfer is requested from the Ambulance Receipt Reserve Fund to help support ambulance related costs in the operating budget which includes an increase in ambulance billing services over last year. Such expenses include purchasing, hiring, maintaining and operating ambulances and can be found in both the Fire Department budget and the debt section of the budget.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Ambulance Receipts:					
Salaries	511,695	511,695	642,895	642,895	642,895
Expenses	105,050	89,850	108,050	208,050	228,050
Debt	75,350	73,550	64,350	64,350	62,150

Sale of Cemetery Lots Ch. 114 Section 15 and Graves & Foundations – fees charged for purchase of cemetery lot, foundation and grave markers. The proceeds of such sales shall be kept separate from other funds and be appropriated to reimburse the town for the cost of the land, its care, improvement and embellishment, or the enlargement of the cemetery. These costs are carried in the grounds and maintenance portion of the Department of Public Works budget.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Cemetery Graves & Foundations	65,000	65,000	65,000	65,000	16,000
Cemetery Sale of Lots	10,000	10,000	10,000	10,000	10,000

Title V Receipts – The Massachusetts Water Pollution Abatement Trust (MWPAT) has a program that allows the Town to receive up to \$500,000 in interest-free loans to be re-loaned to residents for repairs to septic systems. A separate fund is created to account for the repayment of the loans by residents. These funds are then transferred to the General Fund for the principal payments obligations on the bond.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Title V Septic Betterment	28,288	32,851	40,865	39,810	38,947



Revenue Summary

Wetland Protection Fees Ch.131 Section 40 – A fee related to filing a notice of intent to remove, fill, dredge or alter certain conservation areas. Such fee is determined on a sliding scale basis after consultation with the secretary of environmental affairs. Fifty percent of the filing fee in excess of twenty-five dollars shall be sent to the department of environmental protection. The remainder of the fee is retained by the Town and may be used for the performance of their duties under this chapter of the law. The Conservation expenses for the Town are within the Department of Municipal Inspections budget.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Wetlands Protection Fund					
Salaries	9,000				
Expenses	1,000				

Community Preservation Fund Receipts – A portion of the revenue generated by the Community Preservation Act (CPA) surcharge on real estate bills is transferred into the General Fund to cover debt obligations related to CPA projects. The administrative budget of the Community Preservation Committee was budgeted for within the General Fund through FY13. Beginning in FY14 the administrative budget is reported with the Community Preservation Fund itself and a transfer is no longer necessary. Beginning with the FY16 budget, the CPA related debt obligations became accounted for within the CPA fund itself and no longer budgeted or paid from the General Fund.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Community Preservation Fund					
Administrative budget					
Indirect					
Debt	481,650	466,375			

Water Indirect Costs – The Water Enterprise Fund is financed by water related fees and user charges. The enterprise fund reimburses the General Fund for costs associated with a variety of the Town services, including those offered by Technology, Accounting, Town Manager, Treasurer/Collector and Town Clerk. Additionally, the enterprise fund provides reimbursement for employee benefits costs, retirement costs, property and casualty insurance and workers compensation costs.

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Water Enterprise Indirect Costs	358,739	358,739	358,739	358,739	463,395



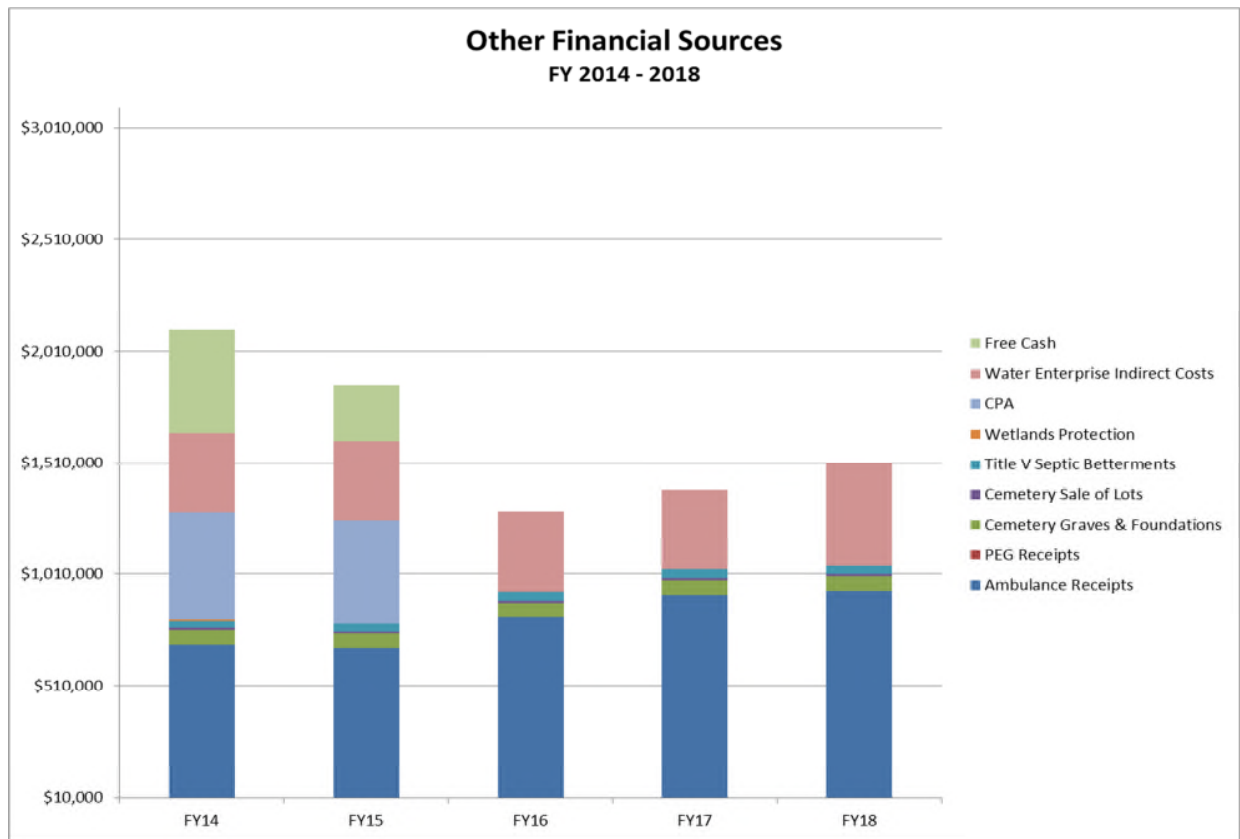
Revenue Summary

Summary of Other Financing Sources

Description	ACTUAL REVENUE				Estimated FY18
	FY14	FY15	FY16	FY17	
Ambulance Receipts:					
Salaries	511,695	511,695	642,895	642,895	642,895
Expenses	105,050	89,850	108,050	208,050	228,050
Debt	75,350	73,550	64,350	64,350	62,150
PEG Access Receipts:					
Salaries					
Expenses					
Indirect					
Cemetery Graves & Foundations	65,000	65,000	65,000	65,000	16,000
Cemetery Sale of Lots	10,000	10,000	10,000	10,000	10,000
Waterways Improvement Fund					
Title V Septic Betterment	28,288	32,851	40,865	39,810	38,947
Recreation Revolving Fund					
Wetlands Protection Fund					
Salaries	9,000				
Expenses	1,000				
Community Preservation Fund					
Administrative budget					
Indirect					
Debt	481,650	466,375			
Water Enterprise Indirect Costs	358,739	358,739	358,739	358,739	463,395
Overlay Surplus					
Undesignated F/B	460,166	250,000	-	-	
Totals	2,105,938	1,858,060	1,289,899	1,388,844	1,461,437



Revenue Summary



This graph shows the five year history of the use of other financing sources.

***Expenditure Budget
Summaries***



Expenditure Budget Summaries

The following are the key changes of significance:

General Government

Selectmen/Town Manager's Office

The FY 2018 budget for the Town Manager's office remains generally constant. The salary for the Town Manager includes, as in past years, the fulfillment of the requirements of the employment contract, an educational reimbursement, and a performance bonus granted at the discretion of the Board of Selectmen. The salary for the Executive Assistant and the Administrative Assistant reflect an increase consistent with the pending salary plan.

Legal

The legal budget remains level from last year's allocation, continuing the recent practice of performing routine document preparation in-house, an initiative that continues to save significant sums. Through increasing the internal workload, we have been able to keep this budget level funded for 3 years.

GENERAL GOVERNMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Town Manager/BOS	\$300,444	\$321,532	\$315,792	\$159,727	\$338,935	\$23,143	7.32%
Legal Services	\$116,105	\$139,939	\$125,000	\$69,342	\$125,000	\$-	0.00%
Central Office Supply/Town Hall	\$20,811	\$24,324	\$30,000	\$9,589	\$30,000	\$-	0.00%
General Government Total	\$437,360	\$485,795	\$470,792	\$238,658	\$493,935	\$23,143	4.69%



Expenditure Budget Summaries

Finance Department

Accounting

The FY18 request continues to include a 35 hour a week Senior Clerk position for both Accounts Payable and Purchase Orders. A portion of the budget request in FY17 was funded by Water Enterprise, however the FY18 budget has all costs represented in the Accounting budget.

Assessors

The FY18 request continues to include the Senior Clerk from at 35 hours per week.

Treasurer/Collector

The FY18 request does not include the additional Senior Clerk position that was represented and approved in the FY17 budget. As the department worked to successfully implement a water lockbox, the increase in efficiency eliminated the need for this position. The position had intentionally remained unfilled until the lockbox processing was put in place so that an analysis for the need could be conducted. There are positions for both an Assistant Treasurer and Assistant Collector which allows staff members to gain professional certifications within those particular areas.

Payroll/Benefits

This budget no longer includes for FY18 a portion of the Finance Director salary and therefore shows a reduction in the personnel portion of the request. There is a newly introduced seasonal position for the summer months to assist with the onboarding of new school employees. This is a peak time and the volume is overwhelming for current staff within the office.

Town Clerk

The current request includes an addition of a temporary employee to assist with office coverage when the Elected Town Clerk is attending to matters outside the office and the administrative assistant is unavailable due to breaks, lunches or approved time off. There are no scheduled hours, but rather hours will be assigned as needed.

Elections & Town Meeting

The reduction in this budget is directly related to the reduction in the number of elections to take place during FY18.



Expenditure Budget Summaries

Registrars

The reduction in this budget is directly related to the reduction in the number of elections to take place during FY18.

FINANCE DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Accounting	\$119,317	\$107,165	\$113,893	\$ 54,119	\$ 177,018	\$ 63,125	55.42%
Assessors	\$121,483	\$129,965	\$153,916	\$ 71,892	\$ 136,015	\$ (17,901)	-11.63%
Treasurer/Collector	\$346,457	\$354,598	\$316,505	\$139,389	\$ 358,938	\$ 42,433	13.40%
Payroll/Benefits	\$ -	\$ -	\$177,498	\$ 67,293	\$ 182,732	\$ 5,234	2.94%
Advisory Committee	\$ 2,006	\$ 2,135	\$ 4,564	\$ 1,089	\$ 3,025	\$ (1,539)	-33.72%
Town Clerk	\$101,177	\$107,378	\$113,397	\$ 61,304	\$ 116,762	\$ 3,365	2.96%
Elections & Town Meeting	\$ 41,346	\$ 46,752	\$ 52,765	\$ 58,465	\$ 20,130	\$ (32,635)	-61.84%
Registrars	\$ 36,474	\$ 35,086	\$ 35,800	\$ 26,098	\$ 42,500	\$ 6,700	18.71%
Finance Department Total	\$768,260	\$783,079	\$968,338	\$479,649	\$1,037,120	\$ 68,782	6.63%

Community Services

- Reduction in Department of Municipal Inspections staff.
- Reallocated Part Time Administrative Assistant hours from the Health Office to other departments.
- The Conservation and Planning office will be combined under Department of Municipal Inspections with a new position of Planning & Conservation Director to be created. The remainder of the department will consist of the Assistant Conservation Agent and Assistant Town Planner along with some part time administrative hours to be filled by Senior Tax work off participants.
- Reallocated Public Health nurse position/funding from Municipal Inspections to the Visiting Nurses office.



Expenditure Budget Summaries

COMMUNITY SERVICES DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Municipal Inspections	\$ 606,717	\$ 683,475	\$ 715,295	\$ 350,524	\$ 656,009	\$ (59,286)	-8.28%
Visiting Nurse Association	\$ 105,375	\$ 113,627	\$ 121,868	\$ 60,564	\$ 144,629	\$ 22,761	18.67%
Council on Aging	\$ 161,385	\$ 192,226	\$ 204,969	\$ 102,765	\$ 219,824	\$ 14,855	7.24%
Veterans Services	\$ 135,282	\$ 130,763	\$ 150,778	\$ 67,806	\$ 152,266	\$ 1,488	0.98%
John Curtis Library	\$ 538,728	\$ 537,332	\$ 563,011	\$ 281,877	\$ 574,886	\$ 11,875	2.10%
Parks & Recreation	\$ -	\$ -	\$ 152,140	\$ 60,079	\$ 153,561	\$ 1,421	0.93%
Community Services Department Total	\$ 1,547,487	\$ 1,657,423	\$1,908,061	\$ 923,615	\$ 1,901,175	\$ (6,886)	-0.36%

Police Department

There were no significant changes to the Police Department budget for the fiscal year, other than adjustments to accommodate the anticipated settlement of the Collective Bargaining Agreement.

POLICE DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Police	\$ 2,747,034	\$ 2,866,196	\$2,997,304	\$1,514,066	\$ 3,190,117	\$ 192,813	6.43%
Animal Control	\$ 22,820	\$ 25,682	\$ 4,761	\$ 1,083	\$ 4,761	\$ -	0.00%
Communications	\$ 548,796	\$ 583,260	\$ 632,773	\$ 315,903	\$ 651,819	\$ 19,046	3.00%
Police Department Total	\$ 3,318,650	\$ 3,475,138	\$3,634,838	\$1,831,052	\$ 3,846,697	\$ 211,859	5.51%

Fire Department

- Vehicle maintenance line item reduced as a result of adherence to fleet replacement program.
- Combined ambulance billing, software and hardware under one line item.
- Anticipated settlement of the Collective Bargaining Agreement.

FIRE DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Fire	\$ 2,688,663	\$ 2,680,570	\$2,868,179	\$1,421,019	\$ 2,990,739	\$ 122,560	4.27%
Emergency Management	\$ 3,368	\$ 4,957	\$ 8,500	\$ 131	\$ 5,000	\$ (3,500)	-41.17%
Fire Department Total	\$ 2,692,031	\$ 2,685,527	\$2,876,679	\$1,421,150	\$ 2,995,739	\$ 119,060	3.97%



Expenditure Budget Summaries

Public Education

In FY2018, the Town Manager recommended budget for Hanover Public Schools is an increase of \$900,000 or 3.49% from \$25,765,115 to \$26,665,115.

For detailed information regarding the Town of Hanover Public School budget, please see the Superintendent's FY2018 budget. This can be found on the Hanover Public Schools website www.hanoverschools.org.

EDUCATION SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Hanover Public Schools	\$24,167,888	\$ 24,910,807	\$ 25,765,115	\$ 12,769,569	\$ 26,665,115	\$ 900,000	3.38%
South Shore Vocational School	\$ 740,205	\$ 741,712	\$ 725,406	\$ 362,703	\$ 725,406	\$ -	0.00%
Education Total	\$24,908,093	\$ 25,652,519	\$ 26,490,521	\$ 13,132,272	\$ 27,390,521	\$ 900,000	3.29%

Facilities Department

There were no significant changes to the Facilities Department budget for the fiscal year.

FACILITIES DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Facilities	\$ 3,479,949	\$ 3,568,391	\$ 3,679,286	\$ 1,730,528	\$ 3,733,150	\$ 53,864	1.46%
Facilities Department Total	\$ 3,479,949	\$ 3,568,391	\$ 3,679,286	\$ 1,730,528	\$ 3,733,150	\$ 53,864	1.46%



Expenditure Budget Summaries

Public Works Department

There were no significant changes to the Department of Public Works budget for the fiscal year.

PUBLIC WORKS DEPARTMENT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
DPW Administration	\$ 256,441	\$ 279,367	\$ 279,946	\$ 147,920	\$ 285,593	\$ 5,647	2.01%
Highway	\$ 598,801	\$ 602,709	\$ 594,615	\$ 349,841	\$ 612,700	\$ 18,085	3.04%
Snow & Ice	\$ 860,052	\$ 552,131	\$ 387,000	\$ 207,742	\$ 387,000	\$ -	0.00%
Street Lighting	\$ 52,939	\$ 62,867	\$ 61,000	\$ 22,815	\$ 64,000	\$ 3,000	4.91%
Public Grounds	\$ 439,812	\$ 471,124	\$ 399,311	\$ 185,783	\$ 407,853	\$ 8,542	2.13%
Transfer Station	\$ 716,172	\$ 787,574	\$ 983,445	\$ 321,866	\$ 1,011,208	\$ 27,763	2.82%
Town Gas Pump	\$ 192,281	\$ 136,481	\$ 266,400	\$ 51,670	\$ 226,650	\$ (39,750)	-14.92%
Public Works Department Total	\$ 3,116,498	\$ 2,892,253	\$2,971,717	\$1,287,637	\$ 2,995,004	\$ 23,287	0.78%

Water Enterprise

- The FY18 water budget includes further commitment to improve water quality through the addition of an Assistant Superintendent for Water Treatment to oversee the operation of the Water Treatment Division. This new position will review water quality daily to ensure compliance with applicable standards, and will be responsible for water chemistry, equipment maintenance, and other daily operation tasks cross the three operating shifts.
- Restructuring of the water indirect costs to account for the true costs of supporting the water operation by the General Fund. These costs had not been updated in many years. The recommended increase was the result of a third party analysis of the operation.
- Increases in the labor line items reflect ongoing negotiations with union and non-union personnel.
- Increases in several lines within the water distribution budget reflect the new costs of operating the renovated water distribution garage which has been renamed the DPW Operations Center. These additional costs for heat, electricity, and facility maintenance will be reevaluated at the end of the fiscal year once the Department has the experience of a full year of operations.



Expenditure Budget Summaries

WATER ENTERPRISE							
Office	FY2014 Expended	FY2015 Expended	FY2016 Budget	FY2016 Expended	FY2017 Town Manager Rec	\$ Change	% Change
Water	\$ 696,805	\$ 714,097	\$ 372,109	\$ 531,257	\$ 404,540	\$ 32,431	8.71%
Water Treatment	\$ 1,528,223	\$ 1,190,831	\$ 1,401,339	\$ 694,554	\$ 1,561,804	\$ 160,465	11.45%
Water Distribution	\$ 532,193	\$ 639,292	\$ 707,775	\$ 330,925	\$ 782,579	\$ 74,804	10.56%
Debt	\$ 720,055	\$ 614,978	\$ 551,853	\$ 128,000	\$ 543,853	\$ (8,000)	-1.47%
Water Enterprise Total	\$ 3,477,275	\$ 3,159,198	\$3,033,076	\$ 1,684,736	\$ 3,292,776	\$ 259,700	8.56%

DEBT

The Town refunded a portion of existing debt in June 2016 realizing a significant savings.

DEBT SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Long Term Principal	\$ 3,453,535	\$ 3,788,101	\$3,795,568	\$ 742,494	\$ 3,570,568	\$ (225,000)	-5.92%
Long Term Interest	\$ 1,579,613	\$ 2,022,938	\$1,651,551	\$ 739,564	\$ 1,393,051	\$ (258,500)	-15.65%
Short Term Interest	\$ 132,481	\$ 19,673	\$ 17,411	\$ -	\$ 40,000	\$ 22,589	129.73%
Issuance Costs	\$ 5,450	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
Debt Total	\$ 5,171,079	\$ 5,830,712	\$5,474,530	\$ 1,482,058	\$ 5,013,619	\$ (460,911)	-9.19%



Expenditure Budget Summaries

TOWN WIDE EXPENSES

The largest increase in this portion of the budget is seen in health insurance. The Town was advised to budget for a 7% increase over existing rates. Fortunately, the unemployment costs were far less than budgeted and were able to be reduced in the FY18 request.

TOWN WIDE SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
Pension/Retirement	\$ 3,106,317	\$ 3,341,164	\$3,404,748	\$3,193,542	\$ 3,544,053	\$ 139,305	4.09%
Workers Compensation	\$ 137,377	\$ 182,801	\$ 195,314	\$ 255,358	\$ 190,000	\$ (5,314)	-2.72%
Unemployment	\$ 110,666	\$ 68,197	\$ 125,000	\$ 38,365	\$ 85,000	\$ (40,000)	-32.00%
Health Insurance	\$ 2,961,753	\$ 2,886,475	\$3,333,211	\$1,905,588	\$ 3,506,384	\$ 173,173	5.19%
Life Insurance	\$ 8,508	\$ 6,342	\$ 5,480	\$ 8,978	\$ 10,000	\$ 4,520	82.48%
Education Benefits	\$ 1,319	\$ 6,200	\$ 3,000	\$ -	\$ 6,500	\$ 3,500	116.66%
Medical	\$ 30,856	\$ 29,885	\$ 25,000	\$ 2,805	\$ 25,000	\$ -	0.00%
Risk Management	\$ 219,122	\$ 246,661	\$ 233,440	\$ 226,068	\$ 238,800	\$ 5,360	2.29%
Town Audit	\$ 61,050	\$ 53,600	\$ 37,500	\$ 12,500	\$ 41,750	\$ 4,250	11.33%
Town Wide Total	\$ 6,636,968	\$ 6,821,325	\$7,362,693	\$5,643,204	\$ 7,647,487	\$ 284,794	3.72%

NON-APPROPRIATED EXPENSES

There are no significant changes anticipated in this category.

NONAPPROPRIATED EXPENSE SUMMARY							
Office	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
State Assessments	\$ 513,092	\$ 532,369	\$ 535,751	\$ 80,701	\$ 583,019	\$ 47,268	8.11%
County Taxes	\$ 49,656	\$ 51,422	\$ 51,422	\$ 26,354	\$ 52,707	\$ 1,285	2.50%
Nonappropriated Expenses Total	\$ 562,748	\$ 583,791	\$ 587,173	\$ 107,055	\$ 635,726	\$ 48,553	7.64%



TOWN DEPARTMENTS



"Hanover, Honoring Yesterday As We Build For Tomorrow"



*Management
Team*



Management Team

Town Manager



Troy B.G. Clarkson,
Town Manager

Troy Clarkson has been the Town Manager since April of 2012. He serves as the chief executive officer of the Town. Troy is accountable to the Board of Selectmen (BoS) for the effective management of all town affairs, including the implementation of town policies established by the BoS. Troy is responsible for day-to-day supervision of all Town departments, and the direction of operations of the Town.

***550 Hanover Street
Hanover, MA 02339
Phone: (781) 826-5000 Ext 1084
troy.clarkson@hanover-ma.gov***

Department of Community Service



Anthony Marino,
Asst. Town Manager /
Director

Anthony Marino, Assistant Town Manager / Director of Community Services leads the departments of Planning / Zoning, Conservation, Health, Building and Veterans services. Mr. Marino is also responsible for the Visiting Nurse, Council on Aging, Parks & Recreation, PEG TV Access, and John Curtis Library. In addition, he serves as Building Commissioner and Health Agent for the Town.

***550 Hanover Street
Hanover, MA 02339
Phone: (781) 826-5000 Ext 1007
anthony.marino@hanover-ma.gov***

Police Department



Walter Sweeney,
Chief

Walter Sweeney has been the Hanover Police Chief for the past seven years. The Hanover Police department is made up of eight commanding officers, two detectives, and twenty patrolmen.

***129 Rockland Street
Hanover, MA 02339
Phone: (781) 826-3231
wsweeney@hanoverpolice.org***

Fire Department



Jeffrey Blanchard,
Chief

Jeffrey Blanchard is Hanover's Fire Chief. The Hanover Fire Department also includes a Deputy Chief, five fire captains and thirteen firefighters

***32 Center Street
Hanover, MA 02339
Phone: (781) 826-3151
jblanchard@hanoverfiredept.com***



Management Team

Department of Public Works



Victor Diniak,
Superintendent

The Department of Public Works is led by Superintendent Victor Diniak. The DPW maintains the public ways and utilities in Hanover. The mission of the Hanover Department of Public Works is to protect, preserve, improve, and manage the Town's infrastructure and related assets.

***40 Pond Street
Hanover, MA 02339
Phone: (781) 826-3189
vdiniak@hanoverdpw.org***

Finance Department



Janine Smith,
Director

The Finance Director, Janine Smith manages the financial system for the town. Preparation of government budget materials and State and Federal reports are also completed. The Finance Director advises the Town Manager, Board of Selectmen, and Advisory Committee on financial matters. Ms. Smith also coordinates the financial activities of the Treasurer/Collector, Town Accountant, Assessors, Registrars, Town Clerk and Payroll/Benefits offices.

***550 Hanover Street
Hanover, MA 02339
Phone: (781) 826-5000 Ext. 1000
janine.smith@hanover-ma.gov***

Facilities Department



Robert Murray,
Facilities Engineering
Manager

The Facilities Department is responsible for maintenance and custodial services in all Town and School buildings, including taking care of all school grounds. The department is led by Robert Murray and has a full time staff of 4 maintenance personnel and 23 custodial personnel, 6 part time personnel, a Deputy and an Administrative Assistant.

***273 Cedar Street
Hanover, MA 02339
Phone: (781) 857-5706
robert.murray@hanover-ma.gov***



EXECUTIVE OFFICE



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Executive Office

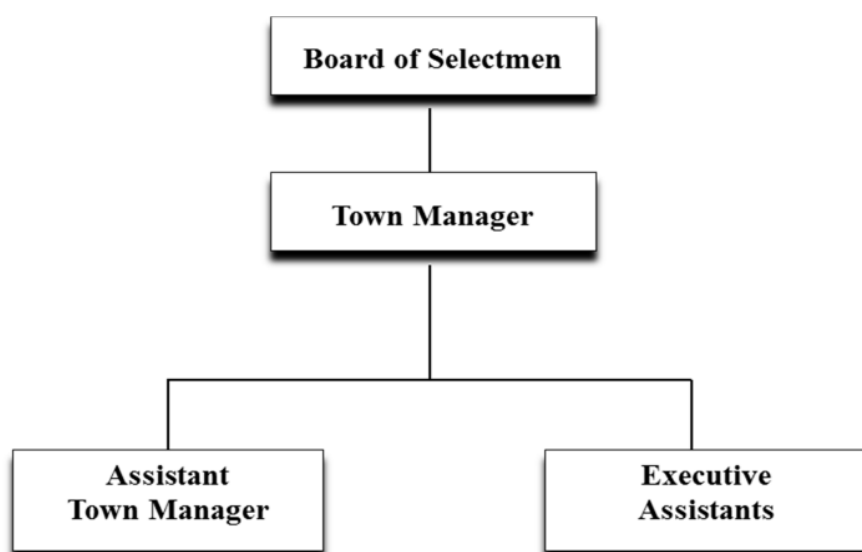
Executive Office Department Statement

The Executive Office of the Town of Hanover is made up of the Board of Selectmen and the Town Manager. The Board of Selectmen is recognized by the General Laws of the Commonwealth of Massachusetts as the chief elected officials with the authority to enact rules and regulations establishing Town policies not otherwise governed by bylaw or by statute. The Board is composed of five members who are elected to staggered three-year terms. The powers and duties of the Board of Selectmen include appointing the Town Manager and various boards, committees and commissions, in addition to ratifying Town Manager appointments for Department Heads.

The Board of Selectmen also issue certain licenses and permits such as alcohol, car dealerships, and entertainment; enforce special sections of the Town Code; and regulate the public ways. The Town Manager is appointed by the Board of Selectmen and is the Chief Executive Officer of the community.

The Town Manager is responsible for managing the day-to-day operations of municipal government as outlined in Section 4 of The Town Manager Act. The Town Manager appoints and removes department heads, subordinates and employees, and members of certain boards and commissions for which no other method is provided in the Town Charter or in the general laws. The Town Manager works closely with the Board of Selectmen to develop and implement policies and goals for the efficient and effective administration of Town government.

Organizational Chart





Executive Office

Goals and Objectives

- Develop Payment in Lieu of Taxes (PILOT) Program/Policy
- Continue to regionalize
- Improve water quality
- Develop a town-wide strategic information technology plan

Accomplishments

- Implemented a performance dashboard
- Awarded GFOA – Distinguished Budget Award
- Expanded partnerships business and nonprofit communities
- Fostered over \$100 million private investments in Route 53

Significant Budget Changes or Initiatives

Selectmen/Town Manager's Office

The FY 2017 budget for the Town Manager's office remains generally constant. The salary for the Town Manager includes, as in past years, the fulfillment of the requirements of the employment contract, an educational reimbursement, and a performance bonus granted at the discretion of the Board of Selectmen. The salary for the Executive Assistant and the Administrative Assistant reflect an increase consistent with the pending salary plan.

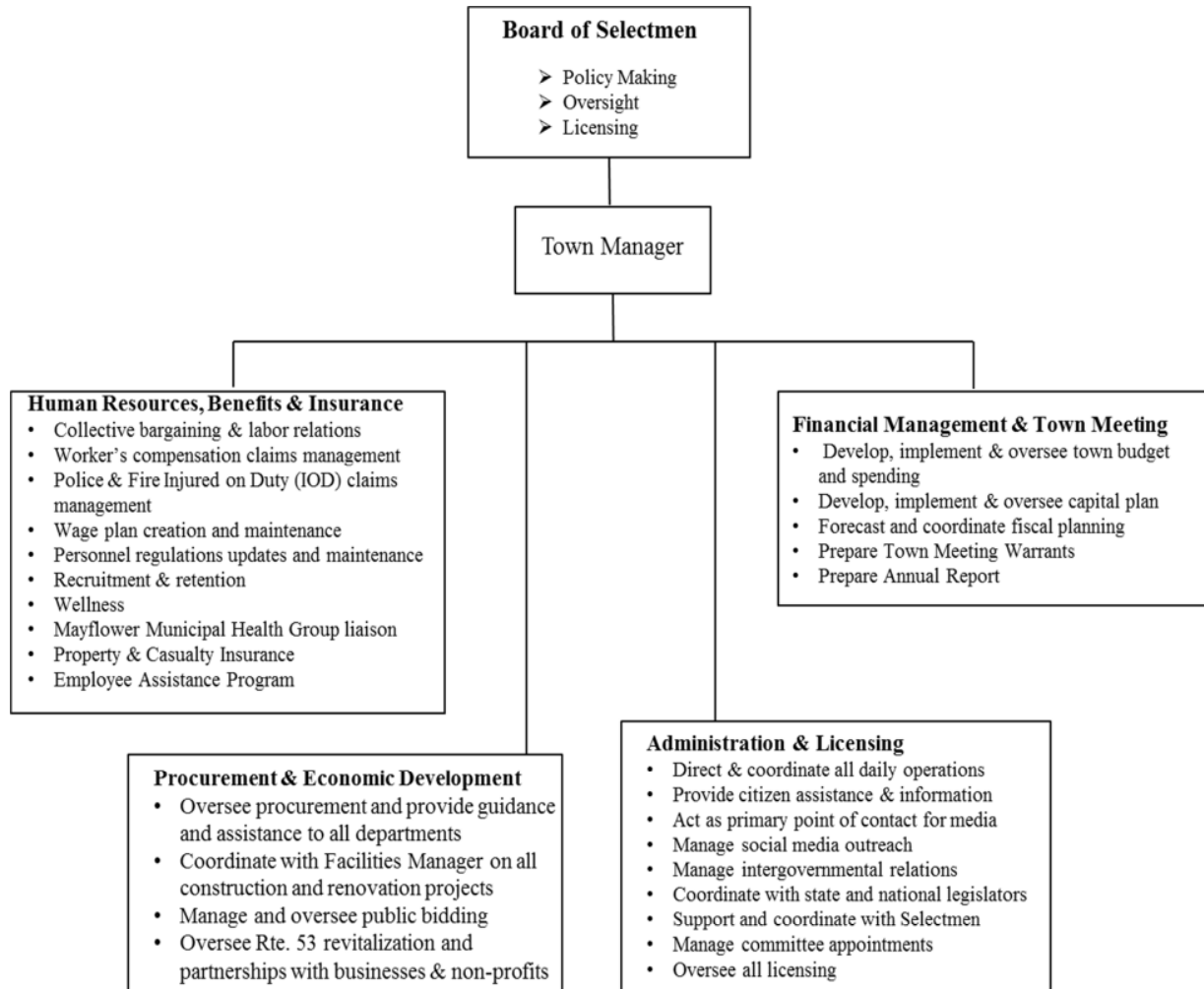
Legal

The legal budget remains level from last year's allocation, continuing the recent practice of performing routine document preparation in-house, an initiative that continues to save significant sums. Through increasing the internal workload, we have been able to keep this budget level funded for 3 years.



Executive Office

Programs and Services





Executive Office

Performance Measures

BOARD OF SELECTMEN												
2016 GOALS												
	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Community Relationships: Jan16 - Dec 16												
Administration & Communication: Jan16 - Dec 16												
Route 53 Development/Fireworks Site: Jan16 - Dec 16												
Finance: Jan16 - Dec 16												
Progress Color Key;		No entries			In progress			1% - 59%		60 - 79%		80 - 100%

Community Relationships - The town continues to conduct outreach and engagement with its business and non-profit partners in the community. Recently, we met with the new ownership at the Hanover Mall, and working cooperatively on a bold revitalization plan there. We are working closely with the leadership of Cardinal Cushing Centers to support their retail development project.

Administration and Communication – Our community engagement continues. A newsletter recently was sent to every home in Hanover, with updates from each department and a strategic planning update on behalf of the Board of Selectmen. The Town continues to be active on Facebook and Twitter, and is an active presence on Hanover Community TV.

Route 53/Fireworks Site – Over \$100 million in private investment is changing the face of Rte. 53, a direct result of the Selectmen's goal to engage with the private sector and have Hanover be a place where business can do business. The Fireworks Site Focus Committee is actively working cooperatively with the Board of Selectmen to move the public process forward related to the cleanup of the former Fireworks area.

Finance – The town has transformed how it communicates spending the peoples' resources, opening up the town's books and sharing the annual budget in a 400 page budget document which explains all departmental spending in both narrative and graphic form. This year the Town was awarded the Government Finance Officers Association Distinguished Budget Award. Hanover is a regional leader in openness and transparency.



Executive Office

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Town Manager	1.00	1.00	1.00	-
Executive Assistants	2.00	2.00	2.00	-
Total Full-time Equivalents	3.00	3.00	3.00	-



Town of Hanover
Town Manager Recommended Budget
FY18 Operating

122 - SELECTMEN		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-122-5110	SALARIES-APPOINTED	\$128,115.54	\$136,096.86	\$140,928.00	\$70,014.42	\$145,156.00	\$4,228.00	3.00
01-122-5113	SALARIES-CLERICAL	\$93,701.98	\$126,831.36	\$103,464.00	\$57,841.55	\$117,379.00	\$13,915.00	13.44
01-122-5121	WAGES-TEMPORARY EMPLOYEES	\$2,415.00	\$7,924.78	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
01-122-5149	OTHER PAY	\$12,502.50	\$5,400.00	\$7,500.00	\$2,812.50	\$7,500.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$236,735.02	\$276,253.00	\$251,892.00	\$130,668.47	\$275,035.00	\$23,143.00	9.18
01-122-5319	OTHER CONTRACTED SERVICES	\$20,394.97	\$14,224.53	\$25,000.00	\$17,253.95	\$25,000.00	\$0.00	0.00
01-122-5344	ADVERTISING	\$294.98	\$389.94	\$400.00	\$187.20	\$400.00	\$0.00	0.00
01-122-5345	POSTAGE & MAIL PERMITS	\$507.71	\$399.90	\$350.00	\$354.01	\$350.00	\$0.00	0.00
01-122-5590	MATERIAL & SUPPLIES - PUBLIC	\$29,909.41	\$24,076.36	\$30,000.00	\$7,589.96	\$30,000.00	\$0.00	0.00
01-122-5710	MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	0.00
01-122-5720	REGISTRATION FEES	\$9,354.25	\$2,837.84	\$5,000.00	\$809.06	\$5,000.00	\$0.00	0.00
01-122-5730	DUES	\$2,825.00	\$2,800.00	\$3,000.00	\$2,864.00	\$3,000.00	\$0.00	0.00
01-122-5860	EQUIPMENT PURCHASE	\$0.00	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$63,708.54	\$45,278.57	\$63,900.00	\$29,058.18	\$63,900.00	\$0.00	0.00
122 SELECTMEN SUB-TOTAL:		\$300,443.56	\$321,531.57	\$315,792.00	\$159,726.65	\$338,935.00	\$23,143.00	7.32

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

138 - CENTRAL OFFICE SUPPLY		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-138-5420	OFFICE SUPPLIES	\$20,810.92	\$24,323.73	\$30,000.00	\$9,588.79	\$30,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$20,810.92	\$24,323.73	\$30,000.00	\$9,588.79	\$30,000.00	\$0.00	0.00
138 CENTRAL OFFICE SUPPLY SUB-TOTAL:		\$20,810.92	\$24,323.73	\$30,000.00	\$9,588.79	\$30,000.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

151 - LEGAL SERVICES		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-151-5305	LEGAL SRVCS	\$0.00	\$0.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00	0.00
01-151-5305-0122	LEGAL SRVCS - BOARD OF SELECTMAN	\$15,539.57	\$15,515.21	\$0.00	\$26,361.33	\$0.00	\$0.00	0.00
01-151-5305-0133	LEGAL SRVCS - FINANCE	\$12,936.25	\$13,131.94	\$0.00	\$2,216.72	\$0.00	\$0.00	0.00
01-151-5305-0161	LEGAL SRVCS - TOWN CLERK	\$3,906.73	\$4,076.93	\$0.00	\$1,382.50	\$0.00	\$0.00	0.00
01-151-5305-0162	LEGAL SRVCS - ELECTIONS & TOWN	\$3,675.00	\$4,305.00	\$0.00	\$1,778.68	\$0.00	\$0.00	0.00
01-151-5305-0171	LEGAL SRVCS - CONSERVATION COMM	\$4,194.51	\$4,371.00	\$0.00	\$385.00	\$0.00	\$0.00	0.00
01-151-5305-0175	LEGAL SRVCS - PLANNING BOARD	\$26,362.92	\$13,955.93	\$0.00	\$4,841.19	\$0.00	\$0.00	0.00
01-151-5305-0176	LEGAL SRVCS - BOARD OF APPEALS	\$14,763.38	\$13,011.67	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-151-5305-0192	LEGAL SRVCS - FACILITIES	\$0.00	\$0.00	\$0.00	\$3,612.50	\$0.00	\$0.00	0.00
01-151-5305-0210	LEGAL SRVCS - POLICE	\$18,352.75	\$22,046.94	\$0.00	\$13,522.65	\$0.00	\$0.00	0.00
01-151-5305-0220	LEGAL SRVCS - FIRE	\$2,955.00	\$2,040.00	\$0.00	\$382.50	\$0.00	\$0.00	0.00
01-151-5305-0241	LEGAL SRVCS - BUILDING	\$6,796.87	\$36,382.19	\$0.00	\$12,752.91	\$0.00	\$0.00	0.00
01-151-5305-0422	LEGAL SRVCS - BOARD OF PUBLIC	\$4,199.40	\$11,092.03	\$0.00	\$2,105.96	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$116,104.88	\$139,928.84	\$125,000.00	\$69,341.94	\$125,000.00	\$0.00	0.00
151 LEGAL SERVICES SUB-TOTAL:		\$116,104.88	\$139,928.84	\$125,000.00	\$69,341.94	\$125,000.00	\$0.00	0.00



Executive Office

Salaries by Account

122 - SELECTMEN'S OFFICE										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-122-5110	Town Manager	Salary	1.00	\$ 131,424	1.00	\$ 135,367	1.00	\$ 139,756	\$ 4,389	3.14%
01-122-5110	Town Manager	Stipend	-	\$ 5,400	-	\$ 5,561	-	\$ 5,400	\$ (161)	-2.98%
TOTAL	01-122-5110 Salaries - Appointed Officials		1.00	\$ 136,824	1.00	\$ 140,928	1.00	\$ 145,156	\$ 4,228	2.91%
01-122-5113	Administrative Asst.	Hourly	1.00	\$ 41,464					\$ -	0.00%
01-122-5113	Administrative Asst.	Hourly	-	\$ -	1.00	\$ 38,795	1.00	\$ 50,107	\$ 11,312	22.58%
01-122-5113	Administrative Asst.	Hourly	1.00	\$ 62,000	1.00	\$ 64,669	1.00	\$ 67,272	\$ 2,603	3.87%
TOTAL	01-122-5113 Salaries - Clerical		2.00	\$ 41,464	2.00	\$ 103,464	2.00	\$ 117,379	\$ 13,915	11.85%
01-122-5149	Town Manager	Perform Bonus	-	\$ -	-	\$ 7,500	-	\$ 7,500	\$ -	0.00%
TOTAL	01-122-5149 Other Pay		-	\$ -	-	\$ 7,500	-	\$ 7,500	\$ -	0.00%





FINANCE DEPARTMENT



"Hanover, Honoring Yesterday As We Build For Tomorrow"

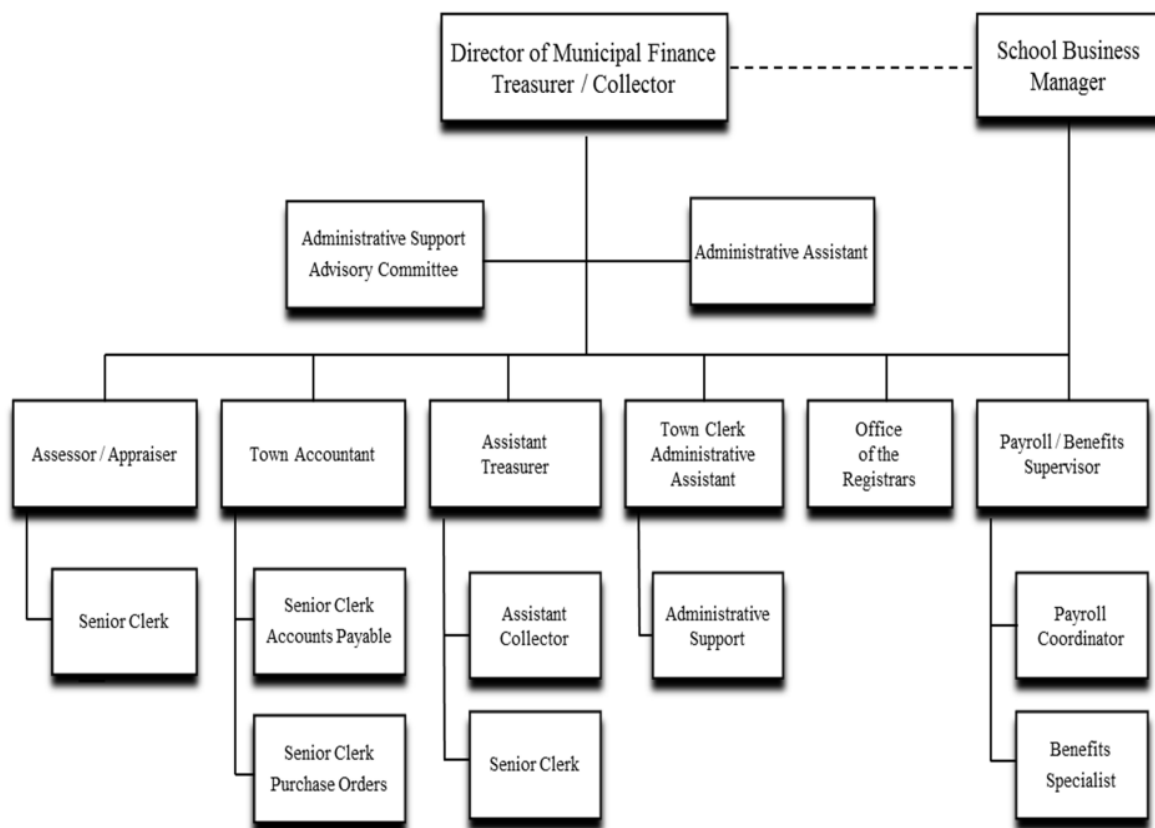


Finance Department

Finance Department Mission

The Finance Department's mission is to safeguard the financial assets of the Town of Hanover through the use of professional financial practices in order to preserve and enhance the Town's financial integrity. The department consists of six main offices that work closely with the Town Manager's office to prepare information needed to reach essential management decisions and formulate fiscal policies. The Director of Municipal Finance/Treasurer/Collector is responsible for the management and supervision of the finance offices that include the Treasurer/Collector, Town Accountant, Assessors, Registrars, Town Clerk and Payroll/Benefits.

Organizational Chart





Finance Department

Goals and Objectives

- Implement new financial software and move forward with technological advances in all Finance offices to assist with processing and communication
- Implement a plan to service all residents by offering E-billing for taxes on a voluntary basis and changing from a seminannual mailing to a quarterly mailing of tax bills.
- Continue to develop financial policies to improve financial procedures and expand internal controls to efficiently manage the Town's financial resources.
- Continue to strive toward setting the tax rate by the middle of November and improving timeliness of state required reporting.
- Continue to support and encourage staff development and advancement to better serve the public.
- Prepare a Certified Annual Finance Report for the year ending June 30, 2017.

Accomplishments

- Completed two tax takings in order to be able to set a regular cycle so that one initial taking is done each fiscal year.
- Received tax rate approval three weeks ahead of schedule as a voluntary participant in the Department of Revenue Taxpayer Assistant Program.
- Successfully consolidated the payroll and benefits office to form a town wide office that services all employees, Town and School, and retirees.
- Received G.F.O.A. FY16 Distinguished Budget Award.
- Coordinated with Department of Public Works and implemented a water billing lockbox that greatly reduced manual processing within the Treasurer/Collector's office.



Finance Department

Significant Budget Changes or Initiatives

Accounting

The FY18 request continues to include a 35 hours a week Senior Clerk position for both Accounts Payable and Purchase Orders. A portion of the budget request in FY17 was funded by Water Enterprise, however the FY18 budget has all costs represented in the Accounting budget.

Assessors

The FY18 request continues to include an increase in hours for the Senior Clerk from 28 to 35 per week.

Treasurer/Collector

The FY18 request does not include the additional Senior Clerk position that was represented and approved in the FY17 budget. As the department worked to successfully implement a water lockbox, the increase in efficiency eliminated the need for this position. The position had intentionally remained unfilled until the lockbox processing was put in place so that an analysis for the need could be conducted. There are positions for both an Assistant Treasurer and Assistant Collector which allows staff members to gain professional certifications within those particular areas.

Payroll/Benefits

This budget no longer includes for FY18 a portion of the Finance Director salary and therefore shows a reduction in the personnel portion of the request. There is a newly introduced seasonal position for the summer months to assist with the onboarding of new school employees. This is a peak time and the volume is overwhelming for current staff within the office.

Town Clerk

The current request includes an addition of a temporary employee to assist with office coverage when the Elected Town Clerk is attending to matters outside the office and the administrative assistant is unavailable due to breaks, lunches or approved time off. There are no scheduled hours, but rather hours will be assigned as needed.

Elections & Town Meeting

The reduction in this budget is directly related to the reduction in the number of elections to take place during FY18.

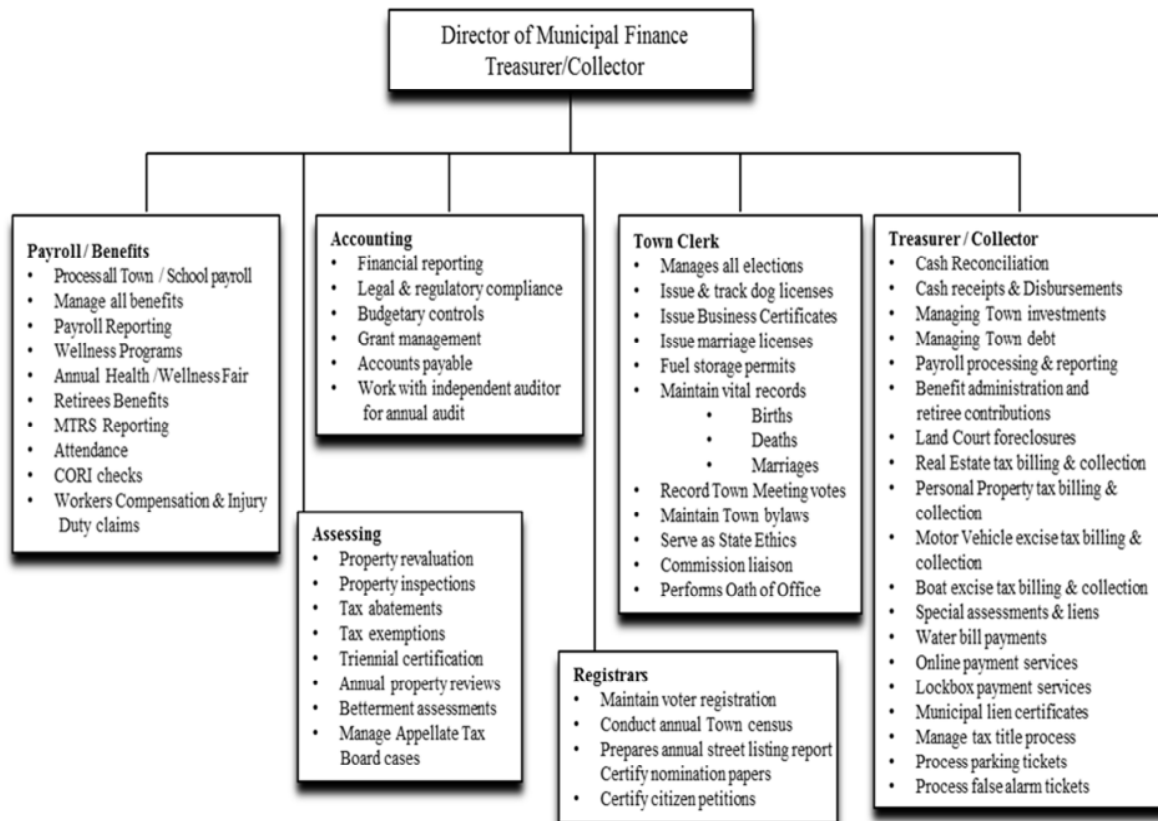
Registrars

The reduction in this budget is directly related to the reduction in the number of elections to take place during FY18.



Finance Department

Programs and Services

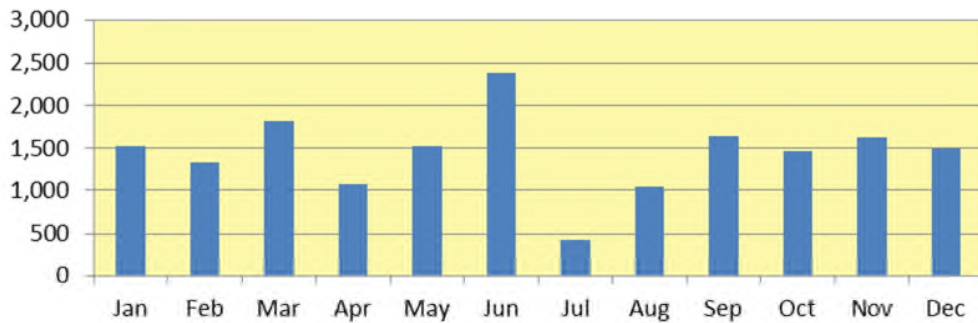




Finance Department

Performance Measures

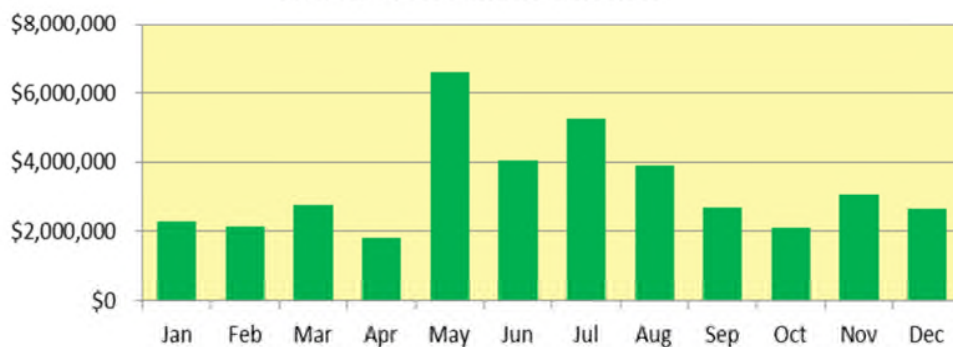
Number of Invoices Paid



This indicator includes invoices for all Town departments including the Hanover Public Schools.

There is fluctuation during the year, however a gradual increase in the number of invoices processed in the last quarter approaching fiscal year end with a reduction over the summer months as the school is not in session.

Total Dollars Paid to Vendors



This indicator shows the dollars spent by all Town departments including the Hanover Public Schools.

The Town has principal and interest debt payments due in May which creates a large spike. Departments are wrapping up work done in the Fiscal Year to settle obligations owed to Vendors. The Town takes advantages of lump sum payments in July to realize discounts on retirement assessment and insurance policies.



Finance Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Director of Municipal Finance	1.00	1.00	1.00	-
Administrative Assistant		1.00	1.00	-
Administrative Assistant to Adv Comm	0.50	0.50	0.50	-
Assessor				-
Assessor/Appraiser	1.00	1.00	1.00	-
Senior Clerk	1.00	1.00	1.00	-
Treasurer/Collector				-
Treasurer/Collector	-	-	-	-
Assistant Treasurer	1.00	1.00	1.00	-
Assistant Collector	-	-	1.00	1.00
Senior Deputy Collector	1.00	1.00	-	(1.00)
Senior Clerk	1.00	1.00	1.00	-
Senior Clerk - PR	1.00	-	-	-
Senior Clerk - Water	-	1.00	-	(1.00)
Accounting				-
Acting Town Accountant	1.00	1.00	1.00	-
Senior Clerk - Accounts Payable	1.00	1.00	1.00	-
Senior Clerk - Purchase Orders	-	1.00	1.00	-
Payroll/Benefits				-
Payroll/Benefits Supervisor	-	1.00	1.00	-
Benefits Specialist	-	1.00	1.00	-
Payroll Coordinator	-	1.00	1.00	-
Town Clerk				-
Town Clerk (Elected)	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Registrars				-
Part-time Registrars (3)	1.50	1.50	1.50	-
Administrative Support	-	-	0.50	0.50
Total Full-time Equivalents	13.00	18.00	17.50	(0.50)



Finance Department

Personnel Notes

Change (FTE) ¹ Net one reduction in head count due to the elimination of a previously proposed, but not yet filled, Senior Clerk position in the Treasurer/Collector's office and the addition of a part-time administrative support position within the Town Clerk's office.

FTEs are based on a 35 hour work week and are benefit eligible. All 0.50 FTE are not benefit eligible.

- The Town Clerk is an elected official.
- The Administrative Assistant to the Advisory Committee works as needed during the budget season with hours in a single week not to exceed 19.
- The Registrars work is related to and focused around town meetings, elections and conducting the annual census.

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

131 - ADVISORY COMMITTEE		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-131-5113	SALARIES - CLERICAL	\$1,801.58	\$1,930.60	\$4,059.00	\$884.55	\$2,500.00	\$-1,559.00	-38.40
PERSONNEL SUB-TOTAL:		\$1,801.58	\$1,930.60	\$4,059.00	\$884.55	\$2,500.00	\$-1,559.00	-38.40
01-131-5720	REGISTRATION FEES	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00
01-131-5730	DUES	\$204.00	\$204.00	\$205.00	\$204.00	\$225.00	\$20.00	9.75
EXPENSES SUB-TOTAL:		\$204.00	\$204.00	\$505.00	\$204.00	\$525.00	\$20.00	3.96
131 ADVISORY COMMITTEE SUB-TOTAL:		\$2,005.58	\$2,134.60	\$4,564.00	\$1,088.55	\$3,025.00	\$-1,539.00	-33.72

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

133 - FINANCE		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-133-5110	SALARIES-APPOINTED	\$84,495.44	\$62,138.31	\$64,669.00	\$33,063.16	\$64,932.00	\$263.00	0.40
01-133-5113	SALARIES-CLERICAL	\$24,650.48	\$25,493.52	\$35,024.00	\$12,661.11	\$85,686.00	\$50,662.00	144.64
01-133-5148	STIPENDS	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$5,000.00	\$3,000.00	150.00
PERSONNEL SUB-TOTAL:		\$109,145.92	\$87,631.83	\$101,693.00	\$46,724.27	\$155,618.00	\$53,925.00	53.02
01-133-5319	EMPLOYEE TRAINING	\$2,022.88	\$1,784.20	\$3,500.00	\$0.00	\$2,500.00	\$-1,000.00	-28.57
01-133-5342	OTHER CONTRACTED SERVICES	\$1,065.81	\$10,462.77	\$1,500.00	\$4,996.80	\$11,600.00	\$10,100.00	673.33
01-133-5345	POSTAGE & MAIL PERMITS	\$6,222.86	\$6,627.68	\$6,500.00	\$2,172.53	\$6,500.00	\$0.00	0.00
01-133-5710	MILEAGE REIMBURSEMENT	\$134.40	\$250.60	\$300.00	\$0.00	\$300.00	\$0.00	0.00
01-133-5720	REGISTRATION FEES	\$258.84	\$298.00	\$200.00	\$115.00	\$300.00	\$100.00	50.00
01-133-5730	DUES	\$375.00	\$110.00	\$200.00	\$110.00	\$200.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$10,170.95	\$19,533.25	\$12,200.00	\$7,394.33	\$21,400.00	\$9,200.00	75.40
133 FINANCE SUB-TOTAL:		\$119,316.87	\$107,165.08	\$113,893.00	\$54,118.60	\$177,018.00	\$63,125.00	55.42

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

141 - ASSESSORS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-141-5110	SALARIES APPOINTED	\$71,234.73	\$73,773.39	\$78,986.00	\$39,250.64	\$77,081.00	\$-1,905.00	-2.41
01-141-5113	SALARIES-CLERICAL	\$32,004.92	\$32,112.08	\$41,345.00	\$16,283.54	\$41,564.00	\$219.00	0.52
01-141-5148	STIPENDS	\$0.00	\$0.00	\$2,000.00	\$1,000.00	\$2,500.00	\$500.00	25.00
PERSONNEL SUB-TOTAL:		\$103,239.65	\$105,885.47	\$122,331.00	\$56,534.18	\$121,145.00	\$-1,186.00	-0.96
01-141-5310	ENGINEERING SERVICES	\$0.00	\$0.00	\$1,835.00	\$0.00	\$0.00	\$-1,835.00	-100.00
01-141-5319	OTHER CONTRACTED SERVICE	\$12,133.24	\$21,987.75	\$10,000.00	\$9,668.84	\$10,000.00	\$0.00	0.00
01-141-5342	BINDING SERVICES	\$0.00	\$220.00	\$1,250.00	\$0.00	\$1,460.00	\$210.00	16.80
01-141-5344	ADVERTISING	\$224.64	\$0.00	\$0.00	\$0.00	\$310.00	\$310.00	100.00
01-141-5345	POSTAGE & MAIL PERMITS	\$1,253.11	\$167.89	\$1,200.00	\$557.79	\$1,000.00	\$-200.00	-16.66
01-141-5710	MILEAGE REIMBURSEMENT	\$436.56	\$224.07	\$500.00	\$171.07	\$300.00	\$-200.00	-40.00
01-141-5720	REGISTRATION FEES	\$2,912.64	\$1,210.05	\$3,000.00	\$750.38	\$1,500.00	\$-1,500.00	-50.00
01-141-5730	DUES	\$50.00	\$270.00	\$300.00	\$30.00	\$300.00	\$0.00	0.00
01-141-5780	REVALUATION EXPENSES	\$1,200.00	\$0.00	\$13,500.00	\$4,180.00	\$0.00	\$-13,500.00	-100.00
EXPENSES SUB-TOTAL:		\$18,243.19	\$24,079.76	\$31,585.00	\$15,358.08	\$14,870.00	\$-16,715.00	-52.92
141 ASSESSORS SUB-TOTAL:		\$121,482.84	\$129,965.23	\$153,916.00	\$71,892.26	\$136,015.00	\$-17,901.00	-11.63

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

145 - TREASURER		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-145-5110	SALARIES - APPOINTED	\$190,514.11	\$164,908.01	\$154,977.00	\$80,512.68	\$171,156.00	\$16,179.00	10.43
01-145-5113	SALARIES - CLERICAL	\$81,791.95	\$91,566.52	\$113,868.00	\$42,957.67	\$121,634.00	\$7,766.00	6.82
01-145-5121	WAGES - TEMPORARY EMPLOYEES	\$2,135.84	\$2,815.22	\$0.00	\$1,575.00	\$0.00	\$0.00	0.00
01-145-5130	OVERTIME	\$4,531.10	\$473.33	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00
01-145-5148	STIPENDS	\$0.00	\$0.00	\$4,000.00	\$2,000.00	\$5,000.00	\$1,000.00	25.00
PERSONNEL SUB-TOTAL:		\$279,973.00	\$259,763.08	\$273,845.00	\$127,045.35	\$298,790.00	\$24,945.00	9.10
01-145-5250	EQUIPMENT MAINTENANCE	\$0.00	\$705.00	\$0.00	\$107.49	\$0.00	\$0.00	0.00
01-145-5271	EQUIPMENT LEASE - PITNEY BOWES	\$856.50	\$1,319.00	\$900.00	\$1,136.50	\$2,500.00	\$1,600.00	177.77
01-145-5302	FINANCIAL SERVICES	\$0.00	\$0.00	\$12,960.00	\$105.00	\$10,160.00	\$-2,800.00	-21.60
01-145-5319	EMPLOYEE TRAINING	\$716.24	\$1,583.58	\$2,000.00	\$395.20	\$2,135.00	\$135.00	6.75
01-145-5342	OTHER CONTRACTED SERVICES	\$59,105.76	\$86,572.39	\$21,000.00	\$8,518.33	\$26,500.00	\$5,500.00	26.19
01-145-5345	POSTAGE & MAIL PERMITS	\$693.68	\$523.18	\$2,000.00	\$-780.53	\$16,168.00	\$14,168.00	708.40
01-145-5405	BANK & PAYMENT SUPPLIES	\$0.00	\$225.74	\$200.00	\$688.76	\$475.00	\$275.00	137.50
01-145-5421	PRINTING & STATIONARY	\$4,491.37	\$1,702.59	\$3,000.00	\$561.91	\$1,750.00	\$-1,250.00	-41.66
01-145-5710	MILEAGE REIMBURSEMENT	\$134.94	\$193.20	\$200.00	\$127.05	\$195.00	\$-5.00	-2.50
01-145-5720	REGISTRATION FEES	\$435.63	\$85.00	\$0.00	\$145.00	\$0.00	\$0.00	0.00
01-145-5730	DUES	\$50.00	\$265.00	\$250.00	\$395.00	\$265.00	\$15.00	6.00
01-145-5780	OTHER EXPENSES	\$0.00	\$1,660.39	\$150.00	\$944.11	\$0.00	\$-150.00	-100.00
EXPENSES SUB-TOTAL:		\$66,484.12	\$94,835.07	\$42,660.00	\$12,343.82	\$60,148.00	\$17,488.00	40.99
145 TREASURER SUB-TOTAL:		\$346,457.12	\$354,598.15	\$316,505.00	\$139,389.17	\$358,938.00	\$42,433.00	13.40

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

148 - PAYROLL/BENEFITS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-148-5110	SALARIES - APPOINTED	\$0.00	\$0.00	\$104,018.00	\$48,518.98	\$95,152.00	\$-8,866.00	-8.52
01-148-5121	WAGES - TEMPORARY EMPLOYEES	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	100.00
01-148-5130	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100.00
PERSONNEL SUB-TOTAL:		\$0.00	\$0.00	\$104,018.00	\$48,518.98	\$99,752.00	\$-4,266.00	-4.10
01-148-5303	PAYROLL SERVICES	\$0.00	\$0.00	\$65,000.00	\$14,036.20	\$65,000.00	\$0.00	0.00
01-148-5319	EMPLOYEE TRAINING	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00
01-148-5420	OFFICE SUPPLIES	\$0.00	\$0.00	\$2,000.00	\$514.78	\$3,000.00	\$1,000.00	50.00
01-148-5777	WELLNESS PROGRAM	\$0.00	\$0.00	\$5,480.00	\$466.47	\$5,480.00	\$0.00	0.00
01-148-5780	OTHER CHARGES	\$0.00	\$0.00	\$0.00	\$3,756.10	\$8,500.00	\$8,500.00	100.00
EXPENSES SUB-TOTAL:		\$0.00	\$0.00	\$73,480.00	\$18,773.55	\$82,980.00	\$9,500.00	12.92
148 PAYROLL/BENEFITS SUB-TOTAL:		\$0.00	\$0.00	\$177,498.00	\$67,292.53	\$182,732.00	\$5,234.00	2.94

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

161 - TOWN CLERK		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-161-5111	SALARIES-ELECTED OFFICIALS	\$55,655.12	\$59,271.39	\$61,950.00	\$32,280.42	\$63,189.00	\$1,239.00	2.00
01-161-5113	SALARIES-CLERICAL	\$41,738.06	\$43,840.25	\$45,757.00	\$23,679.07	\$46,223.00	\$466.00	1.01
01-161-5121	WAGES - TEMPORARY EMPLOYEES	\$0.00	\$300.00	\$0.00	\$1,147.50	\$0.00	\$0.00	0.00
01-161-5130	OVERTIME	\$409.69	\$689.42	\$750.00	\$1,357.59	\$750.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$97,802.87	\$104,101.06	\$108,457.00	\$58,464.58	\$110,162.00	\$1,705.00	1.57
01-161-5250	EQUIPMENT MAINTENANCE	\$12.67	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00
01-161-5342	BINDING	\$225.00	\$495.60	\$540.00	\$0.00	\$540.00	\$0.00	0.00
01-161-5345	POSTAGE & MAIL PERMITS	\$248.88	\$875.01	\$550.00	\$200.92	\$1,150.00	\$600.00	109.09
01-161-5421	PRINTING & STATIONARY	\$0.00	\$90.00	\$200.00	\$0.00	\$400.00	\$200.00	100.00
01-161-5710	MILEAGE REIMBURSEMENT	\$197.75	\$94.28	\$300.00	\$135.75	\$300.00	\$0.00	0.00
01-161-5720	REGISTRATION FEES	\$1,585.87	\$925.39	\$2,360.00	\$857.42	\$3,210.00	\$850.00	36.01
01-161-5730	DUES	\$290.00	\$355.00	\$290.00	\$185.00	\$300.00	\$10.00	3.44
01-161-5745	PUBLIC OFFICIAL BONDS	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-161-5780	OTHER EXPENSES	\$7.58	\$197.10	\$0.00	\$1,460.00	\$0.00	\$0.00	0.00
01-161-5860	EQUIPMENT PURCHASE	\$705.91	\$144.50	\$500.00	\$0.00	\$500.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$3,373.66	\$3,276.88	\$4,940.00	\$2,839.09	\$6,600.00	\$1,660.00	33.60
161 TOWN CLERK SUB-TOTAL:		\$101,176.53	\$107,377.94	\$113,397.00	\$61,303.67	\$116,762.00	\$3,365.00	2.96

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

162 - ELECTIONS & TOWN MEETINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-162-5121	WAGES-TEMPORARY EMPLOYEES	\$20,332.48	\$27,338.46	\$25,728.00	\$35,778.54	\$8,500.00	\$-17,228.00	-66.96
PERSONNEL SUB-TOTAL:		\$20,332.48	\$27,338.46	\$25,728.00	\$35,778.54	\$8,500.00	\$-17,228.00	-66.96
01-162-5345	POSTAGE & MAIL PERMITS	\$0.00	\$0.00	\$0.00	\$531.70	\$50.00	\$50.00	100.00
01-162-5421	PRINTING & STATIONARY	\$0.00	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	100.00
01-162-5780	OTHER EXPENSES	\$15,398.49	\$13,218.32	\$19,537.00	\$12,599.46	\$3,280.00	\$-16,257.00	-83.21
01-162-5783	BALLOT EXPENSES	\$5,614.62	\$6,195.55	\$7,500.00	\$9,555.34	\$3,500.00	\$-4,000.00	-53.33
EXPENSES SUB-TOTAL:		\$21,013.11	\$19,413.87	\$27,037.00	\$22,686.50	\$11,630.00	\$-15,407.00	-56.98
162 ELECTIONS & TOWN MEETINGS		\$41,345.59	\$46,752.33	\$52,765.00	\$58,465.04	\$20,130.00	\$-32,635.00	-61.84

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

163 - REGISTRARS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-163-5112	SALARIES-APPOINTED OFFICIALS	\$29,534.77	\$28,040.96	\$29,000.00	\$22,392.74	\$35,200.00	\$6,200.00	21.37
PERSONNEL SUB-TOTAL:		\$29,534.77	\$28,040.96	\$29,000.00	\$22,392.74	\$35,200.00	\$6,200.00	21.37
01-163-5345	POSTAGE & MAIL PERMITS	\$4,061.83	\$4,760.97	\$4,500.00	\$578.40	\$4,800.00	\$300.00	6.66
01-163-5421	PRINTING & STATIONARY	\$2,166.90	\$419.94	\$2,300.00	\$0.00	\$2,500.00	\$200.00	8.69
01-163-5425	DATA PROCESSING SUPPLIES	\$686.00	\$1,863.66	\$0.00	\$3,126.47	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$6,939.23	\$7,044.57	\$6,800.00	\$3,704.87	\$7,300.00	\$500.00	7.35
163 REGISTRARS SUB-TOTAL:		\$36,474.00	\$35,085.53	\$35,800.00	\$26,097.61	\$42,500.00	\$6,700.00	18.71



Finance Department

Salaries by Account

131 - ADVISORY COMMITTEE										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-131-5113	Administrative Asst.	Hourly	0.50	\$ 3,750	0.50	\$ 4,058	0.50	\$ 2,500	\$ (1,558)	-38.39%
TOTAL	01-131-5113 Salaries - Clerical		0.50	\$ 3,750	0.50	\$ 4,058	0.50	\$ 2,500	\$ (1,558)	-38.39%

133 - ACCOUNTING										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-133-5110	Director of Finance	Salary	1.00	\$ 50,407	-	\$ -	-	\$ -	\$ -	0
01-133-5110	Act Town Accountant	Salary	1.00	\$ 61,200	1.00	\$ 64,669	1.00	\$ 64,932	\$ 263	0.41%
TOTAL	01-133-5110 Salaries - Appointed Officials		2.00	\$ 111,607	1.00	\$ 64,669	1.00	\$ 64,932	\$ 263	0.41%
01-133-5113	Secretary/AP Clerk	Hourly	1.00	\$ 41,632	1.00	\$ -	-	\$ -	\$ -	0
01-133-5113	Secretary/AP Clerk	Service	-	\$ 1,100	-	\$ -	-	\$ -	\$ -	0
01-133-5113	Sr. Clerk - AP	Hourly	-	\$ -	-	\$ -	1.00	\$ 41,564	\$ 41,564	100.00%
01-133-5113	Sr. Clerk - AP	Service	-	\$ -	-	\$ -	-	\$ 2,558	\$ 2,558	100.00%
01-133-5113	Sr. Clerk - PO	Hourly	-	\$ -	1.00	\$ 35,024	1.00	\$ 41,564	\$ 6,540	15.73%
TOTAL	01-133-5113 Salaries - Clerical		1.00	\$ 42,732	2.00	\$ 35,024	2.00	\$ 85,686	\$ 50,662	59.13%
01-133-5148	Sr. Clerk - AP	Stipend	-	\$ -	-	\$ -	-	\$ 2,500	\$ 2,500	100.00%
01-133-5148	Sr. Clerk - PO	Stipend	-	\$ -	-	\$ 2,000	-	\$ 2,500	\$ 500	20.00%
TOTAL	01-133-5148 Stipends		-	\$ -	-	\$ 2,000	-	\$ 5,000	\$ 3,000	60.00%

141 - ASSESSORS										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-141-5110	Assessor/Appraiser	Salary	-	\$ -	1.00	\$ 78,986	1.00	\$ 77,081	\$ (1,905)	-2.47%
01-141-5110	Director of Assessing	Salary	1.00	\$ 75,000	-	\$ -	-	\$ -	\$ -	0.00%
TOTAL	01-141-5110 Salaries - Appointed Officials		1.00	\$ 75,000	1.00	\$ 78,986	1.00	\$ 77,081	\$ (1,905)	-2.47%
01-141-5113	Sr. Clerk	Hourly	1.00	\$ 37,494	1.00	\$ 41,345	1.00	\$ 41,564	\$ 219	0.53%
TOTAL	01-141-5113 Salaries - Clerical		1.00	\$ 37,494	1.00	\$ 41,345	1.00	\$ 41,564	\$ 219	0.53%
01-141-5148	Sr. Clerk	Stipend	-	\$ -	-	\$ 2,000	-	\$ 2,500	\$ 500	20.00%
TOTAL	01-141-5148 Stipends		-	\$ -	-	\$ 2,000	-	\$ 2,500	\$ 500	20.00%

145 - TREASURER/COLLECTOR										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-145-5110	Assistant Treasurer	Salary	1.00	\$ 67,167	1.00	\$ 51,138	1.00	\$ 53,856	\$ 2,718	5.05%
01-145-5110	Director of Finance	Salary	-	\$ 50,407	1.00	\$ 103,839	1.00	\$ 117,300	\$ 13,461	11.48%
TOTAL	01-145-5110 Salaries - Appointed Officials		1.00	\$ 117,574	2.00	\$ 154,977	2.00	\$ 171,156	\$ 16,179	9.45%
01-145-5113	Administrative Asst.	Salary	1.00	\$ 42,648	-	\$ -	-	\$ -	\$ -	0.00%
01-145-5113	Senior Deputy Coll	Salary	1.00	\$ 41,076	1.00	\$ 43,893	-	\$ (43,893)	\$ (43,893)	0.00%
01-145-5113	Assistant Collector	Salary	-	\$ -	-	\$ -	1.00	\$ 44,800	\$ 44,800	100.00%
01-145-5113	Sr. Clerk	Salary	1.00	\$ 39,936	-	\$ -	-	\$ -	\$ -	0.00%
01-145-5113	Sr. Clerk	Salary	-	\$ -	1.00	\$ 42,742	1.00	\$ 41,557	\$ (1,185)	-2.85%
01-145-5113	Administrative Asst.	Salary	-	\$ -	1.00	\$ 34,585	1.00	\$ 35,277	\$ 692	1.96%
01-145-5113	Sr. Clerk - Water	Salary	-	\$ -	1.00	\$ -	-	\$ -	\$ -	0.00%
TOTAL	01-145-5113 Salaries - Clerical		3.00	\$ 123,660	4.00	\$ 121,220	3.00	\$ 121,634	\$ 414	0.34%
01-145-5148	Senior Deputy Coll	Stipend	-	\$ -	-	\$ 2,000	-	\$ 2,500	\$ 500	20.00%
01-145-5148	Sr. Clerk	Stipend	-	\$ -	-	\$ 2,000	-	\$ 2,500	\$ 500	20.00%
TOTAL	01-145-5148 Stipends		-	\$ -	-	\$ 4,000	-	\$ 5,000	\$ 1,000	20.00%

*Assistant Treasurer in FY16 was fulfilling acting Assistant Treasurer/Collector position.

**Assistant Collector position introduced to assist in professional certification as such within Massachusetts Treasurer/Collector Association.



Finance Department

148 - PAYROLL/BENEFITS										
Account Number	Job Title	Earn Type	FY16		Proposed FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-148-5110	Director of Finance	Salary				\$ 9,000			\$ (9,000)	0.00%
01-148-5110	Payroll/Benefits Supervisor	Salary			1.00	\$ 42,488	1.00	\$ 43,338	\$ 850	1.96%
01-148-5110	Benefits Specialist	Salary			1.00	\$ 27,810	1.00	\$ 26,166	\$ (1,644)	-6.28%
01-148-5110	Payroll Assistant	Salary			1.00	\$ 24,720	1.00	\$ 25,648	\$ 928	3.62%
TOTAL	01-148-5110 Salaries - Appointed Officials		-	\$ -	3.00	\$ 104,018	3.00	\$ 95,152	\$ (8,866)	-9.32%

* All salaries are split 50/50 with School Department for FY17 and FY18.

161 - TOWN CLERK										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-161-5111	Town Clerk	Salary	1.00	\$ 56,769	1.00	\$ 60,180	1.00	\$ 63,189	\$ 3,009	4.76%
TOTAL	01-161-5111 Salaries - Elected Officials		1.00	\$ 56,769	1.00	\$ 60,180	1.00	\$ 63,189	\$ 3,009	4.76%
01-161-5113	Asst. Town Clerk	Salary	1.00	\$ 40,092					\$ -	0.00%
01-161-5113	Asst. Town Clerk	Service	-	\$ 930					\$ -	0.00%
01-161-5113	Administrative Asst.	Hourly			1.00	\$ 45,757	1.00	\$ 46,223	\$ 466	200.00%
TOTAL	01-161-5113 Salaries - Clerical		1.00	\$ 41,022	1.00	\$ 45,757	1.00	\$ 46,223	\$ 466	1.01%

163 - REGISTRARS										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-163-5112	Registrar of Voters	Hourly	0.50	\$ 6,274	0.50	\$ 9,666	0.50	\$ 5,167	\$ (4,499)	-87.07%
01-163-5112	Registrar of Voters	Hourly	0.50	\$ 7,460	0.50	\$ 9,667	0.50	\$ 13,154	\$ 3,487	26.51%
01-163-5112	Senior Registrar	Hourly	0.50	\$ 9,266	0.50	\$ 9,667	0.50	\$ 2,192	\$ (7,475)	-341.01%
01-163-5112	Administrative Asst.	Hourly					0.50	\$ 8,762	\$ 8,762	100.00%
01-163-5112	Regular scheduled hours to be assigned						-	\$ 5,925	\$ 5,925	100.00%
TOTAL	01-163-5112 Salaries - Appointed Officials PT		1.50	\$ 23,000	1.50	\$ 29,000	2.00	\$ 35,200	\$ 6,200	17.61%

COMMUNITY SERVICES



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Community Services Department

Community Services Department Mission

The mission of the Community Services Department is to provide quality services, activities, programs and facilities for all of those who live, learn, work and play in the Town of Hanover. We do this by operating and supporting the following divisions:

Department of Municipal Inspections (DMI)

The mission of the Department of Municipal Inspections is to ensure that all projects, both planned and constructed in the Town of Hanover move through the permitting and inspection process with ease, and all residents and business owners are treated with respect and are provided superior customer service. Service is our primary function, and to that end we try to help every applicant do what they would like to do within all Codes, Ordinances, Rules and Regulations that we are charged with enforcing to ensure that our residents and business owners are adequately protected.

John Curtis Library

The John Curtis Free Library provides residents with the resources for lifelong learning; provides public space for meeting and gathering; and provides resources for patrons to gain a better understanding of their personal heritage and the cultural heritage of others.

Council on Aging (COA)

The mission of the Council on Aging is to provide services, educational programs and activities which enhance and promote the highest quality of life for each individual.

Visiting Nurses Association (VNA)

The Hanover VNA believes that all persons living in our community deserve to be treated with dignity and respect. It is our role to promote health and to the extent possible prevent and control disease. We provide care that is clinically competent and compassionate and recognize the need to coordinate medical, spiritual and social services with other private and public agencies when deemed necessary to improve the health of our community. We include our patients and their families as part of our team approach to allow individuals to live as independently as possible.

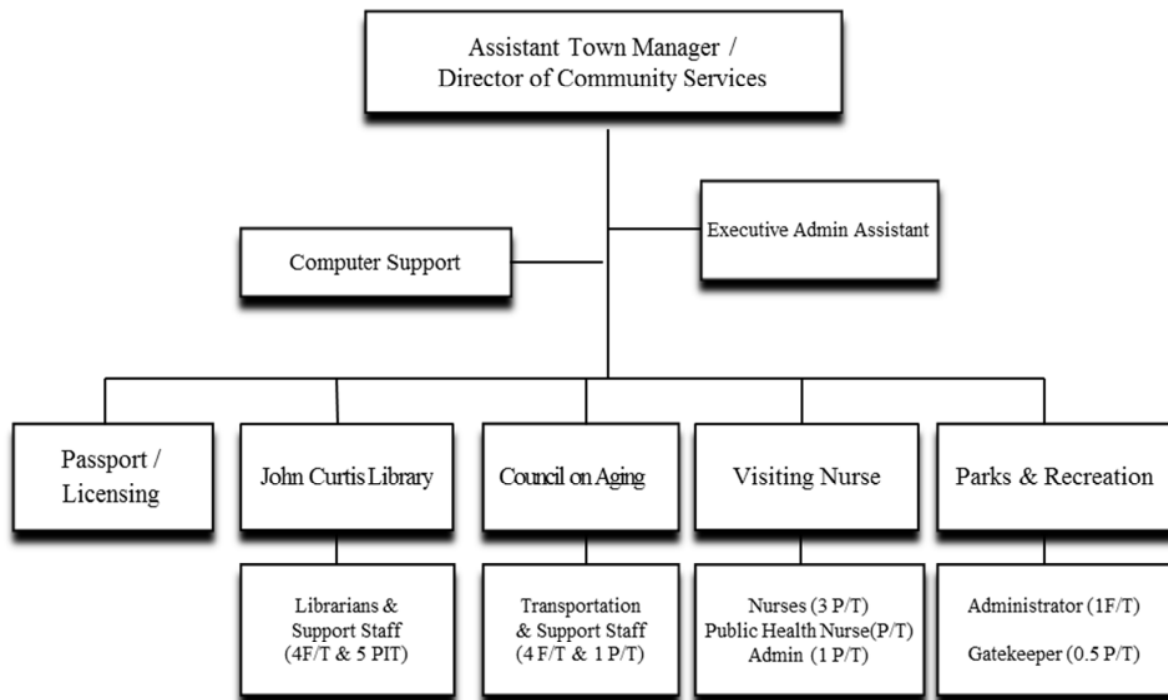


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graph TD;
    ATMD[Assistant Town Manager /  
Director of Community Services] --- EAA[Executive Admin Assistant];
    ATMD --- CS[Computer Support];
    ATMD --- H[Health Agent (DOCS)];
    ATMD --- PC[Planning / Conservation Director];
    ATMD --- BC[Building Commissioner (DOCS)];
    ATMD --- PEGA[P.E.G. TV Access (3 F/T)];
    ATMD --- VA[Veterans Agent];
    H --- AHA[Asst. Health Agent];
    H --- PM[Project Manager /  
Asst. Health Agent];
    PC --- AP[Assistant Planner];
    PC --- ACA[Assistant Conservation Agent];
    BC --- LBO[Local Building Official];
    BC --- EI[Electrical Inspector];
    BC --- PG[Plumbing/Gas Inspector];
    BC --- WM[Weights & Measures];
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Community Services Department

Organizational Chart cont'd



Goals and Objectives

- Reorganize the Planning & Conservation offices under the supervision of a new Planning/Conservation Director
- Finalize a five year strategic plan for the Council on Aging and reorganize staff duties in anticipation of new COA Director to meet the growing needs of our senior citizens.
- Work towards a resolution of the Veterans Agent duties and out request to create a region with Duxbury.
- Update the Town of Hanover Zoning Bylaws to include provisions to allow for cluster zoning for over 55 housing developments.
- Explore further FACE/Parks and Recreation collaboration on events and activities.



Community Services Department

Accomplishments

- Launched People GIS software to work towards long term goal of having all GIS layers under one platform
- Increased Clinical visits and outreach in the Visiting Nurses Office using interns from local nursing schools
- Updated sign by law to allow for digital message boards with a special permit from the Planning Board.
- Increased outreach services at the Council of Aging to help our seniors in need.

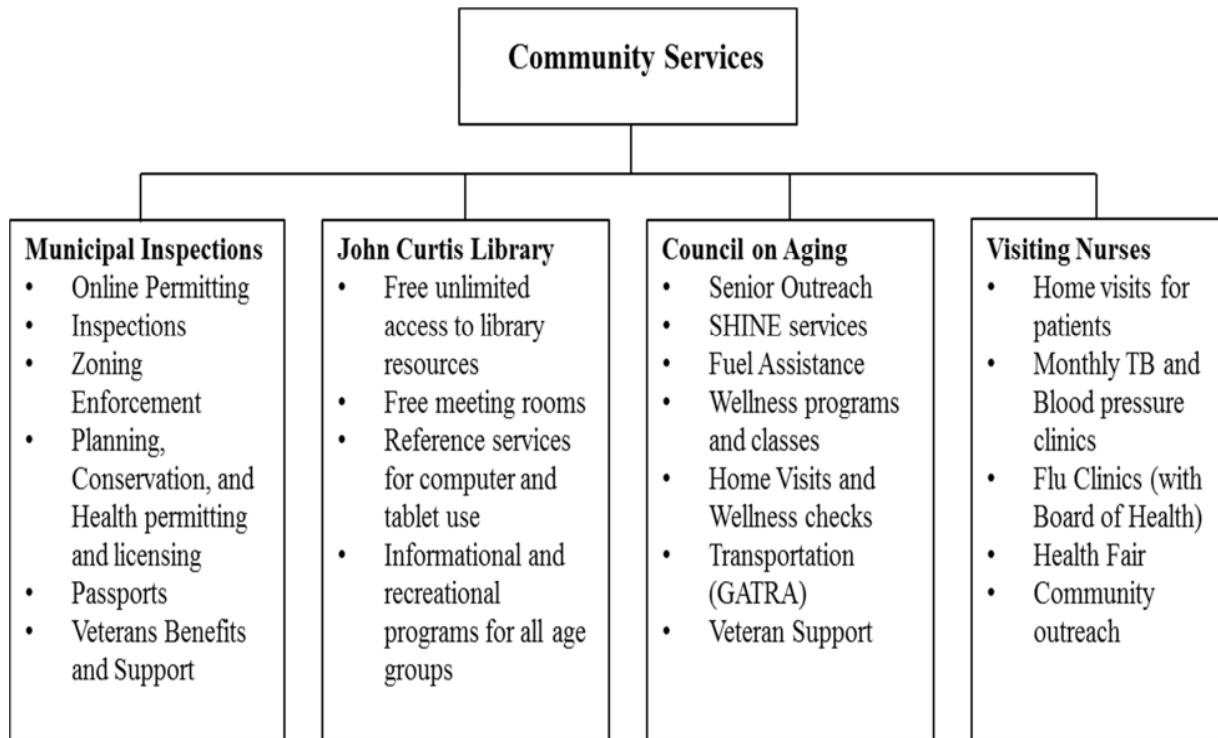
Significant Budget Changes or Initiatives

- Reduction in Department of Municipal Inspections staff.
- Reallocated Part Time Administrative Assistant hours from the Health Office to other departments.
- The Conservation and Planning office will be combined under Department of Municipal Inspections with a new position of Planning & Conservation Director to be created. The remainder of the department will consist of the Assistant Conservation Agent and Assistant Town Planner along with some part time administrative hours to be filled by Senior Tax work off participants.
- Reallocated Public Health nurse position/funding from Municipal Inspections to the Visiting Nurses office.



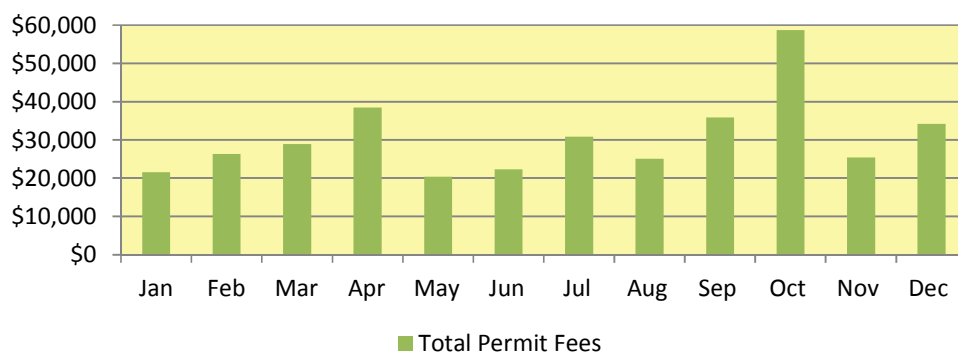
Community Services Department

Programs and Services



Performance Measures

Permit Fees



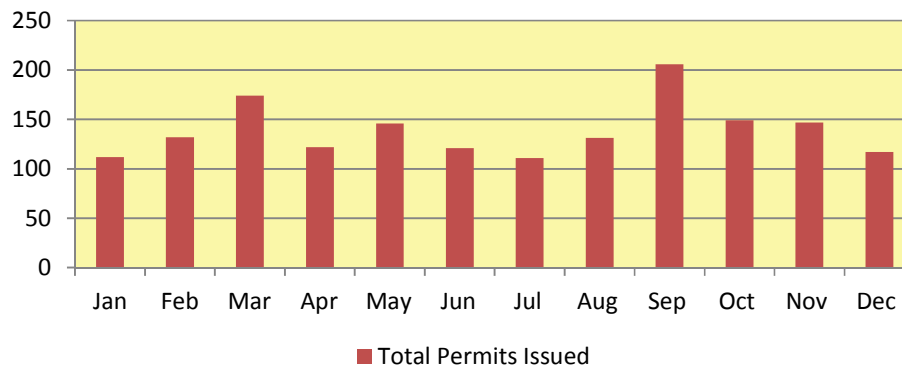
Building Permits fees are an indicator of how the local economy is doing and they tend to be stronger during the spring and summer months as that is the best weather to perform work on your home. Building permit revenue remains strong but we have seen a drop off from the same time period last year. This can be explained by the two large commercial projects that we issued permits for last year and we anticipate two additional commercial projects in the second half of FY17



Community Services Department

Performance Measures cont'd.

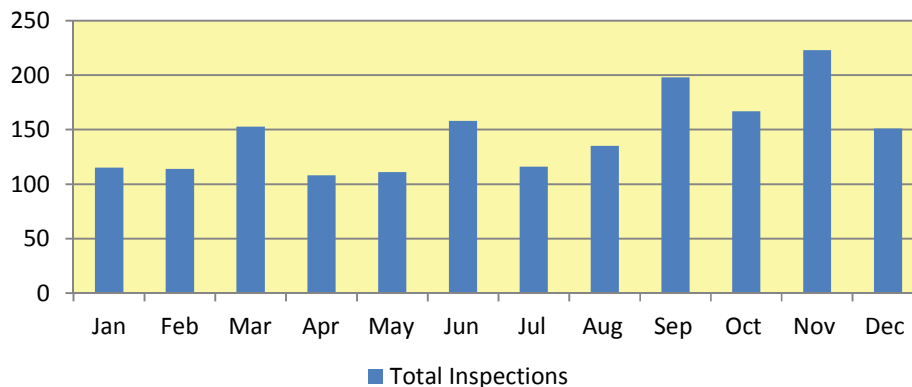
Permits Issued



The economy remains strong and we have issued over 340 building permits in the first half of FY17. This number is down from the same time period last year and we will continue to monitor as the year progresses.

The number of building permits that we have issued has slowed down from last year but still remains brisk as we have over \$100 million dollars of construction work being completed. Several large projects are expected over the next six months which will continue the brisk pace.

Inspections



Total inspections continue to remain strong as we have two large residential projects (over 200 units) being constructed. The office is also busy with the safety inspections that are required annually of our restaurants and places of assembly.

The trend for inspections from all of our disciplines is on the rise as we issue permits for larger residential projects. We also continue to get requests for more inspections/site visits with homeowners and contractors as properties are redeveloped



Community Services Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Director Community Services/Assistant Town Manager	1.00	1.00	1.00	-
Municipal Inspections				
Project Manager	0.33	0.33	0.33	-
Program Support	1.00	1.00	1.00	-
Town Planner	1.00	1.00	-	(1.00)
Assistant Town Planner	1.00	1.00	1.00	-
Building Official	1.00	1.00	1.00	-
Conservation Agent	1.00	1.00	-	(1.00)
Assistant Conservation Agent	1.00	1.00	1.00	-
Health Agent	1.00	1.00	-	(1.00)
Assistant Health Agent	1.00	1.00	1.00	-
Sealer Weights & Measures	0.50	0.50	0.50	-
Inspectors	2.50	2.50	2.50	-
Executive Assistant	1.00	1.00	1.00	-
Passports/Licensing	1.00	1.00	1.00	-
Planning / Conservation Director	-	-	1.00	1.00
Visiting Nurse Association				
Nurse Administrator	1.00	1.00	1.00	-
Public Health Nurse	0.50	0.50	0.50	-
Nurses	1.50	1.50	1.50	-
Administrative Assistant	0.50	0.50	0.50	-
Council on Aging				
Director	1.00	1.00	1.00	-
Outeach Coordinator	1.00	1.00	1.00	-
Administrative Assistant	1.50	1.50	2.00	0.50
Van Drivers	1.50	1.50	1.50	-
Veterans' Services				
Director of Veterans' Services	0.50	0.50	0.50	-
John Curtis Free Library				
Library Director	1.00	1.00	1.00	-
Librarians	2.50	2.00	2.00	-
Library Technician	2.00	2.00	3.00	1.00
Library Assistants	1.50	1.50	1.00	(0.50)
Page	0.50	0.50	1.00	0.50
Parks & Recreation				
Recreation Director	1.00	1.00	1.00	-
Gate Keeper	0.50	0.50	0.50	-
Public Education Government (PEG) Access				
Director	1.00	1.00	1.00	-
Programing Coodinators	1.00	1.00	2.00	1.00
Total Full-time Equivalents	34.33	33.83	34.33	0.50



Community Services Department

Personnel Notes

FTEs are based on a 35 hour work week and are benefit eligible.

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

255 - MUNICIPAL INSPECTIONS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-255-5110	SALARIES - APPOINTED OFFICIALS	\$324,044.48	\$358,577.59	\$373,489.00	\$186,168.23	\$335,858.00	\$-37,631.00	-10.07
01-255-5113	SALARIES - CLERICAL	\$205,718.51	\$247,443.00	\$277,109.00	\$129,622.90	\$268,478.00	\$-8,631.00	-3.11
01-255-5120	SALARIES - PERMANENT P/T	\$131.58	\$899.13	\$0.00	\$654.82	\$0.00	\$0.00	0.00
01-255-5121	SALARIES - TEMPORARY EMPLOYEES	\$33,329.42	\$32,880.36	\$21,197.00	\$16,154.25	\$7,673.00	\$-13,524.00	-63.80
01-255-5130	OVERTIME	\$0.00	\$-246.54	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-255-5140	LONGEVITY	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$563,223.99	\$641,053.54	\$671,795.00	\$332,600.20	\$612,009.00	\$-59,786.00	-8.89
01-255-5240	VEHICLE MAINTENANCE & REPAIR	\$1,291.05	\$145.90	\$1,000.00	\$716.42	\$1,000.00	\$0.00	0.00
01-255-5250	EQUIPMENT MAINTENANCE	\$59.46	\$359.98	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-255-5310	ENGINEERING	\$0.00	\$1,200.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-255-5315	MEDICAL	\$2,685.16	\$2,999.78	\$3,000.00	\$465.50	\$3,000.00	\$0.00	0.00
01-255-5317	EMPLOYEE TRAINING	\$7,604.93	\$6,002.21	\$6,000.00	\$2,991.06	\$6,500.00	\$500.00	8.33
01-255-5319	OTHER CONTRACTED SERVICES	\$5,417.48	\$8,310.68	\$5,500.00	\$3,926.84	\$5,500.00	\$0.00	0.00
01-255-5341	CELL PHONE	\$5,300.27	\$6,192.71	\$7,500.00	\$1,756.35	\$7,500.00	\$0.00	0.00
01-255-5342	PRINTING	\$0.00	\$21.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-255-5344	ADVERTISING	\$798.63	\$925.39	\$1,000.00	\$188.22	\$1,000.00	\$0.00	0.00
01-255-5345	POSTAGE	\$3,746.95	\$2,655.29	\$3,000.00	\$2,163.20	\$3,000.00	\$0.00	0.00
01-255-5348	POSTAGE - PASSPORTS	\$1,109.09	\$1,228.88	\$1,200.00	\$615.95	\$1,200.00	\$0.00	0.00
01-255-5420	OFFICE SUPPLIES	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-255-5530	LABORATORY SUPPLIES	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00
01-255-5590	FIELD MATERIALS AND SUPPLIES	\$2,227.59	\$1,808.72	\$2,000.00	\$1,261.96	\$2,000.00	\$0.00	0.00
01-255-5710	MILEAGE REIMBURSEMENT	\$7,583.32	\$6,132.91	\$7,000.00	\$1,655.64	\$7,000.00	\$0.00	0.00
01-255-5720	REGISTRATION FEES	\$1,505.00	\$925.00	\$1,500.00	\$670.00	\$1,500.00	\$0.00	0.00
01-255-5730	DUES	\$2,064.00	\$1,810.67	\$1,500.00	\$1,512.50	\$1,500.00	\$0.00	0.00
01-255-5860	EQUIPMENT PURCHASE	\$2,100.00	\$1,667.43	\$2,100.00	\$0.00	\$2,100.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$43,492.93	\$42,421.55	\$43,500.00	\$17,923.64	\$44,000.00	\$500.00	1.14
255 MUNICIPAL INSPECTIONS SUB-TOTAL:		\$606,716.92	\$683,475.09	\$715,295.00	\$350,523.84	\$656,009.00	\$-59,286.00	-8.28

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

522 - VISITING NURSE ASSOCIATION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-522-5110	SALARIES-APPOINTED OFFICIALS	\$72,367.30	\$74,507.84	\$76,593.00	\$39,693.16	\$76,862.00	\$269.00	0.35
01-522-5121	WAGES-TEMPORARY EMPLOYEES	\$33,007.76	\$37,619.04	\$43,775.00	\$19,370.77	\$66,267.00	\$22,492.00	51.38
PERSONNEL SUB-TOTAL:		\$105,375.06	\$112,126.88	\$120,368.00	\$59,063.93	\$143,129.00	\$22,761.00	18.90
01-522-5319	OTHER CONTRACTED SERVICE	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00
522 VISITING NURSE ASSOCIATION		\$105,375.06	\$113,626.88	\$121,868.00	\$60,563.93	\$144,629.00	\$22,761.00	18.67

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

541 - COUNCIL ON AGING		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-541-5110	SALARIES-APPOINTED OFFICIALS	\$109,255.62	\$121,375.93	\$135,531.00	\$66,116.27	\$148,458.00	\$12,927.00	9.53
01-541-5120	SALARIES & WAGES-PERMANENT	\$14,772.28	\$20,660.76	\$22,851.00	\$13,414.72	\$23,960.00	\$1,109.00	4.85
01-541-5121	WAGES-TEMPORARY EMPLOYEES	\$0.00	\$0.00	\$0.00	\$227.37	\$0.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$124,027.90	\$142,036.69	\$158,382.00	\$79,758.36	\$172,418.00	\$14,036.00	8.86
01-541-5230	MAINTENANCE-BLDG & GROUNDS	\$5,044.74	\$4,355.39	\$5,150.00	\$2,863.06	\$5,253.00	\$103.00	2.00
01-541-5240	VEHICLE MAINT.-MINIBUS EXPENSE	\$1,151.59	\$2,492.58	\$2,060.00	\$53.98	\$2,101.00	\$41.00	1.99
01-541-5295	REFUSE REMOVAL SERVICE	\$1,343.55	\$1,487.65	\$1,596.00	\$812.52	\$1,628.00	\$32.00	2.00
01-541-5319	OTHER CONTRACTED SERVICE	\$21,262.51	\$27,296.65	\$27,141.00	\$14,272.75	\$27,684.00	\$543.00	2.00
01-541-5345	POSTAGE & MAIL PERMITS	\$3,690.88	\$8,945.37	\$5,150.00	\$3,296.17	\$5,150.00	\$0.00	0.00
01-541-5420	OFFICE SUPPLIES	\$3,299.50	\$2,262.09	\$2,060.00	\$960.44	\$2,100.00	\$40.00	1.94
01-541-5421	PRINTING & STATIONARY	\$0.00	\$1,679.30	\$1,030.00	\$541.72	\$1,050.00	\$20.00	1.94
01-541-5710	MILEAGE REIMBURSEMENT	\$278.83	\$434.60	\$433.00	\$130.68	\$440.00	\$7.00	1.61
01-541-5720	REGISTRATION FEES	\$249.31	\$135.36	\$618.00	\$75.00	\$630.00	\$12.00	1.94
01-541-5730	DUES	\$0.00	\$0.00	\$216.00	\$0.00	\$220.00	\$4.00	1.85
01-541-5860	EQUIPMENT PURCHASE	\$1,036.40	\$1,100.00	\$1,133.00	\$0.00	\$1,150.00	\$17.00	1.50
EXPENSES SUB-TOTAL:		\$37,357.31	\$50,188.99	\$46,587.00	\$23,006.32	\$47,406.00	\$819.00	1.75
541 COUNCIL ON AGING SUB-TOTAL:		\$161,385.21	\$192,225.68	\$204,969.00	\$102,764.68	\$219,824.00	\$14,855.00	7.24

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

543 - VETERANS SERVICES		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-543-5110	SALARIES-APPOINTED OFFICIALS	\$19,354.87	\$20,323.70	\$20,828.00	\$11,277.00	\$22,316.00	\$1,488.00	7.14
PERSONNEL SUB-TOTAL:		\$19,354.87	\$20,323.70	\$20,828.00	\$11,277.00	\$22,316.00	\$1,488.00	7.14
01-543-5319	OTHER CONTRACTED SERVICES	\$702.20	\$3,792.76	\$3,200.00	\$1,231.00	\$3,200.00	\$0.00	0.00
01-543-5345	POSTAGE & MAIL PERMITS	\$0.00	\$10.19	\$50.00	\$0.00	\$50.00	\$0.00	0.00
01-543-5710	MILEAGE REIMBURSEMENT	\$54.05	\$352.92	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-543-5770	VETERANS' BENEFITS - SUBSISTENCE	\$115,170.61	\$106,283.77	\$106,000.00	\$55,297.90	\$126,000.00	\$20,000.00	18.86
01-543-5771	VETERANS' BENEFITS - MEDICAL	\$0.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$-20,000.00	-100.00
01-543-5860	EQUIPMENT PURCHASE	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$115,926.86	\$110,439.64	\$129,950.00	\$56,528.90	\$129,950.00	\$0.00	0.00
543 VETERANS SERVICES SUB-TOTAL:		\$135,281.73	\$130,763.34	\$150,778.00	\$67,805.90	\$152,266.00	\$1,488.00	0.98

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

610 - JOHN CURTIS LIBRARY		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-610-5110	SALARIES-APPOINTED OFFICIALS	\$174,130.35	\$87,089.88	\$89,298.00	\$46,578.06	\$91,127.00	\$1,829.00	2.04
01-610-5113	SALARIES-CLERICAL	\$106,480.96	\$216,877.11	\$217,951.00	\$109,658.76	\$229,526.00	\$11,575.00	5.31
01-610-5120	SALARIES - PERM P/T	\$36,592.51	\$28,738.67	\$0.00	\$34,354.15	\$72,161.00	\$72,161.00	100.00
01-610-5121	WAGES-TEMPORARY EMPLOYEES	\$48,175.05	\$45,353.29	\$73,242.00	\$1,213.94	\$0.00	\$-73,242.00	-100.00
01-610-5140	LONGEVITY	\$2,757.25	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-610-5141	SHIFT DIFFERENTIALS	\$11,481.95	\$5,998.25	\$16,000.00	\$5,885.43	\$0.00	\$-16,000.00	-100.00
01-610-5148	STIPENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	100.00
PERSONNEL SUB-TOTAL:		\$379,618.07	\$385,057.20	\$396,491.00	\$197,690.34	\$402,814.00	\$6,323.00	1.59
01-610-5230	MAINTENANCE-BLDG & GROUNDS	\$3,144.28	\$3,024.00	\$10,000.00	\$3,746.66	\$10,000.00	\$0.00	0.00
01-610-5250	EQUIPMENT MAINTENANCE	\$1,888.69	\$9,564.38	\$10,000.00	\$407.68	\$10,000.00	\$0.00	0.00
01-610-5318	OCS - PROGRAMS	\$740.72	\$543.55	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00
01-610-5319	OCS - OLD COLONY NETWORK	\$24,377.13	\$24,561.95	\$29,720.00	\$25,442.73	\$29,720.00	\$0.00	0.00
01-610-5344	ADVERTISING	\$0.00	\$2,333.89	\$1,500.00	\$432.33	\$1,500.00	\$0.00	0.00
01-610-5345	POSTAGE & MAIL PERMITS	\$981.61	\$980.00	\$2,100.00	\$470.00	\$2,100.00	\$0.00	0.00
01-610-5420	OFFICE SUPPLIES	\$6,077.90	\$7,401.73	\$10,000.00	\$2,384.11	\$10,000.00	\$0.00	0.00
01-610-5425	DATA PROCESSING SUPPLIES	\$0.00	\$148.95	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-610-5510	BOOKS	\$57,449.22	\$47,164.46	\$41,500.00	\$33,019.05	\$43,052.00	\$1,552.00	3.73
01-610-5511	REFERENCE BOOKS	\$17,040.39	\$13,282.43	\$18,500.00	\$7,384.96	\$15,000.00	\$-3,500.00	-18.91
01-610-5512	PERIODICALS & JOURNALS	\$6,050.10	\$5,368.29	\$11,000.00	\$3,246.77	\$15,000.00	\$4,000.00	36.36
01-610-5515	AUDIO-VISUAL SUPPLIES	\$18,069.21	\$17,145.46	\$20,000.00	\$6,916.70	\$20,000.00	\$0.00	0.00
01-610-5516	LIBRARY FINES	\$11,734.48	\$3,258.91	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-610-5710	MILEAGE REIMBURSEMENT	\$664.25	\$293.64	\$1,000.00	\$173.88	\$1,000.00	\$0.00	0.00
01-610-5720	REGISTRATION FEES	\$215.00	\$331.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	0.00
01-610-5730	DUES	\$422.00	\$357.00	\$1,500.00	\$80.00	\$1,500.00	\$0.00	0.00
01-610-5860	EQUIPMENT PURCHASE	\$10,255.32	\$16,515.39	\$6,500.00	\$482.00	\$10,000.00	\$3,500.00	53.84
EXPENSES SUB-TOTAL:		\$159,110.30	\$152,275.03	\$166,520.00	\$84,186.87	\$172,072.00	\$5,552.00	3.33
610 JOHN CURTIS LIBRARY SUB-TOTAL:		\$538,728.37	\$537,332.23	\$563,011.00	\$281,877.21	\$574,886.00	\$11,875.00	2.10

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

630 - PARKS & RECREATION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-630-5110	SALARIES - APPOINTED OFFICIALS	\$0.00	\$0.00	\$56,272.00	\$29,321.60	\$57,386.00	\$1,114.00	1.97
01-630-5120	SALARY - PERMANENT P/T	\$0.00	\$0.00	\$15,668.00	\$156.15	\$15,975.00	\$307.00	1.95
PERSONNEL SUB-TOTAL:		\$0.00	\$0.00	\$71,940.00	\$29,477.75	\$73,361.00	\$1,421.00	1.97
01-630-5230	FIELD MAINTENANCE	\$0.00	\$0.00	\$76,000.00	\$30,601.04	\$76,000.00	\$0.00	0.00
01-630-5318	OTHER CONTRACTED SERVICES	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00
01-630-5420	OFFICE SUPPLIES	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-630-5710	MILEAGE REIMBURSEMENT	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-630-5780	OTHER EXPENSES	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00
01-630-5860	EQUIPMENT PURCHASE	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$0.00	\$0.00	\$80,200.00	\$30,601.04	\$80,200.00	\$0.00	0.00
630 PARKS & RECREATION SUB-TOTAL:		\$0.00	\$0.00	\$152,140.00	\$60,078.79	\$153,561.00	\$1,421.00	0.93



Community Services Department

Salaries by Account

255 - MUNICIPAL INSPECTIONS										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-255-5110	Project Manager	Hourly	0.33	\$ 19,649	0.33	\$ 20,161	0.33	\$ 20,642	\$ 481	2.33%
01-255-5110	Food Inspector	Hourly	0.50	\$ 14,664	0.50	\$ 15,102	0.50	\$ 15,420	\$ 318	2.06%
01-255-5110	Electrical Inspector	Hourly	0.50	\$ 29,018	0.50	\$ 29,784	0.50	\$ 30,376	\$ 592	1.95%
01-255-5110	Director Comm Svcs.	Salary	1.00	\$ 77,146	1.00	\$ 79,461	1.00	\$ 81,353	\$ 1,892	2.33%
01-255-5110	Town Planner	Salary	1.00	\$ 41,396	1.00	\$ 20,662			\$ (20,662)	0.00%
01-255-5110	Director Planning/Conservation	Salary					1.00	\$ 44,032	\$ 44,032	100.00%
01-255-5110	Computer Support	Salary	1.00	\$ 34,846					\$ -	0.00%
01-255-5110	Computer Support	Salary			1.00	\$ 38,367	1.00	\$ 39,280	\$ 913	2.32%
01-255-5110	Sealer	Hourly	0.50	\$ 8,000	0.50	\$ 8,250	0.50	\$ 8,500	\$ 250	2.94%
01-255-5110	Building Official	Salary	1.00	\$ 63,860	1.00	\$ 66,281	1.00	\$ 67,087	\$ 806	1.20%
01-255-5110	Alt. Electrical Insp.	Hourly	0.50	\$ 1,180	0.50	\$ 1,300	0.50	\$ 1,350	\$ 50	3.70%
01-255-5110	Alt. Gas/Plumb Insp.	Hourly	0.50	\$ 1,129	0.50	\$ 1,165	0.50	\$ 1,188	\$ 23	1.94%
01-255-5110	Health Agent	Salary	1.00	\$ 50,435					\$ -	0.00%
01-255-5110	Conservation Agent	Salary	1.00	\$ 64,890	1.00	\$ 66,842			\$ (66,842)	0.00%
01-255-5110	Gas/Plumb Inspector	Hourly	0.50	\$ 25,457	0.50	\$ 26,114	0.50	\$ 26,630	\$ 516	1.94%
TOTAL	01-255-5110 Salaries - Appointed Officials		9.33	\$ 431,670	8.33	\$ 373,489	7.33	\$ 335,858	\$ (37,631)	-11.20%
01-255-5113	Passport/Licensing	Hourly	1.00	\$ 48,032	1.00	\$ 49,274	1.00	\$ 51,375	\$ 2,101	4.09%
01-255-5113	Executive Admin Asst.	Hourly	1.00	\$ 46,180	1.00	\$ 51,352	1.00	\$ 52,179	\$ 827	1.58%
01-255-5113	Asst. Health Agent	Hourly	1.00	\$ 44,016	1.00	\$ 49,329	1.00	\$ 51,375	\$ 2,046	3.98%
01-255-5113	Assistant Town Planner	Salary	1.00	\$ 43,282						
01-255-5113	Assttistant Planner	Salary			1.00	\$ 46,650			\$ (46,650)	0.00%
01-255-5113	Assttistant Planner	Salary					1.00	\$ 50,242	\$ 50,242	100.00%
01-255-5113	Asst. Conservation Agt.	Hourly	1.00	\$ 46,320	1.00	\$ 53,479	1.00	\$ 54,537	\$ 1,058	1.94%
01-255-5113	Passport Agent	Hourly					0.50	\$ 8,770	\$ 8,770	100.00%
01-255-5113	Pt Admin Asst.	Hourly	-	\$ -	0.50	\$ 27,025			\$ (27,025)	0.00%
TOTAL	01-255-5113 Salaries - Clerical		5.00	\$ 227,830	5.50	\$ 277,109	5.50	\$ 268,478	\$ (8,631)	-3.21%
01-255-5121	Public Health Nurse	Hourly	0.50	\$ 17,219	0.50	\$ 21,197			\$ (21,197)	0.00%
01-255-5121	Additional Support	Hourly					0.50	\$ 7,673	\$ 7,673	100.00%
TOTAL	01-255-5121 Salaries - Temp Employees		0.50	\$ 17,219	0.50	\$ 21,197	0.50	\$ 7,673	\$ (13,524)	-176.26%

522 - VISITING NURSE ASSOC.										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-522-5110	Director Comm. Svcs.	Salary	-	\$ 11,022	-	\$ 11,352	-	\$ 11,621	\$ 269	2.31%
01-522-5110	Nurse Administrator	Salary	1.00	\$ 62,098	1.00	\$ 65,241			\$ (65,241)	0.00%
01-522-5110	Nurse Administrator	Salary					1.00	\$ 65,241	\$ 65,241	100.00%
TOTAL	01-522-5110 Salaries - Appointed Officials		1.00	\$ 73,120	1.00	\$ 76,593	1.00	\$ 76,862	\$ 269	0.35%
01-522-5121	Nurse	Hourly	0.50	\$ 13,722	0.50	\$ 14,136	0.50	\$ 36,039	\$ 21,903	60.78%
01-522-5121	PT Admin Asst.	Hourly	0.50	\$ 8,974	0.50	\$ 9,241	0.50	\$ 9,425	\$ 184	1.95%
01-522-5121	Nurse	Hourly	0.50	\$ 8,193	0.50	\$ 8,438	0.50	\$ 8,605	\$ 167	1.94%
01-522-5121	Nurse	Hourly	-	\$ -	0.50	\$ 11,960	0.50	\$ 12,198	\$ 238	1.95%
TOTAL	01-522-5121 Salaries - Temp Employees		1.50	\$ 30,889	2.00	\$ 43,775	2.00	\$ 66,267	\$ 22,492	33.94%

*Nurse position had hours previously represented under DMI included in this budget request for FY18.

541 - COUNCIL ON AGING										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-541-5110	Director Comm. Svcs.	Salary	-	\$ 11,021	-	\$ 11,351	-	\$ 11,621	\$ 270	2.32%
01-541-5110	Director of COA	Salary	1.00	\$ 60,030	1.00	\$ 59,466	1.00	\$ 70,846	\$ 11,380	16.06%
01-541-5110	Administrative Asst.	Hourly	1.00	\$ 42,788	1.00	\$ 44,105	1.00	\$ 44,981	\$ 876	1.95%
01-541-5110	Outreach Coordinator	Hourly	1.00	\$ 20,006	1.00	\$ 20,609	1.00	\$ 21,010	\$ 401	1.91%
TOTAL	01-541-5110 Salaries - Appointed Officials		2.00	\$ 62,794	2.00	\$ 64,714	3.00	\$ 148,458	\$ 83,744	56.41%
01-541-5120	Front Desk Admin		0.50	\$ 16,861	0.50	\$ 22,851	1.00	\$ 23,960	\$ 1,109	4.63%
TOTAL	01-541-5120 Salaries - Perm PT		0.50	\$ 16,861	0.50	\$ 22,851	1.00	\$ 23,960	\$ 1,109	4.63%



Community Services Department

543 - VETERANS' SERVICES										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-543-5110	Veterans' Director	Hourly	0.50	\$ 19,410	0.50	\$ 20,828	0.50	\$ 22,316	\$ 1,488	6.67%
TOTAL	01-541-5110 Salaries - Appointed Officials		0.50	\$ 19,410	0.50	\$ 20,828	0.50	\$ 22,316	\$ 1,488	6.67%

610 - JOHN CURTIS LIBRARY										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-610-5110	Director Comm. Svcs.	Salary		\$ 11,021		\$ 11,351		\$ 11,621	\$ 270	2.32%
01-610-5110	Library Director	Salary	1.00	\$ 75,677	1.00	\$ 77,947	1.00	\$ 79,506	\$ 1,559	1.96%
TOTAL	01-610-5110 Salaries - Appointed Officials		1.00	\$ 86,698	1.00	\$ 89,298	1.00	\$ 91,127	\$ 1,829	2.01%
01-610-5113	Childrens' Librarian	Salary	1.00	\$ 50,894	1.00	\$ 52,362	1.00	\$ 53,403	\$ 1,041	1.95%
01-610-5113	Reference Librarian	Hourly	0.50	\$ 22,466	1.00	\$ 39,527			\$ (39,527)	0.00%
01-610-5113	Staff Librarian	Salary	1.00	\$ 41,315	1.00	\$ 41,893	1.00	\$ 42,734	\$ 841	1.97%
01-610-5113	Staff Librarian	Service				\$ 895		\$ 1,443	\$ 548	37.96%
01-610-5113	Library Technician	Salary	1.00	\$ 40,198	1.00	\$ 40,742	1.00	\$ 41,564	\$ 822	1.98%
01-610-5113	Library Technician	Service				\$ 895		\$ 895	\$ -	0.00%
01-610-5113	Library Technician	Salary					1.00	\$ 47,028	\$ 47,028	100.00%
01-610-5113	Library Technician	Salary	1.00	\$ 40,198	1.00	\$ 40,742	1.00	\$ 41,564	\$ 822	1.98%
01-610-5113	Library Technician	Service				\$ 895		\$ 895	\$ -	0.00%
TOTAL	01-610-5113 Salaries - Clerical		4.50	\$ 195,071	5.00	\$ 217,951	5.00	\$ 229,526	\$ 11,575	5.04%
01-610-5120	Library Assistant	Hourly					0.50	\$ 22,289	\$ 22,289	100.00%
01-610-5120	Library Assistant	Hourly					0.50	\$ 22,289	\$ 22,289	100.00%
01-610-5120	Library Assistant	Service						\$ 345	\$ 345	100.00%
01-610-5120	Page	Hourly					0.50	\$ 18,625	\$ 18,625	100.00%
01-610-5120	Page	Hourly					0.50	\$ 8,613	\$ 8,613	100.00%
TOTAL	01-610-5120 Salaries - Permanent P/T		-	\$ -	-	\$ -	2.00	\$ 72,161	\$ 72,161	100.00%
01-610-5121	Library Assistant	Hourly	0.50	\$ 19,912	0.50	\$ 21,851			\$ (21,851)	0.00%
01-610-5121	Library Assistant	Hourly	0.50	\$ 19,912	0.50	\$ 21,851			\$ (21,851)	0.00%
01-610-5121	Library Assistant	Hourly	0.50	\$ 22,060	0.50	\$ 21,851			\$ (21,851)	0.00%
01-610-5121	Library Assistant	Service	-	\$ -	-	\$ 345			\$ (345)	0.00%
01-610-5121	Page	Hourly	-	\$ -	-	\$ -			\$ -	0.00%
01-610-5121	Page	Hourly	0.50	\$ 7,232	0.50	\$ 7,344			\$ (7,344)	0.00%
TOTAL	01-610-5121 Salaries - Temporary Employees		2.00	\$ 69,116	2.00	\$ 73,242	-	\$ -	\$ (73,242)	0.00%
01-610-5141	Childrens' Librarian	Stipend			-	\$ 2,000	-	\$ 2,000	\$ -	0.00%
01-610-5141	Library Technician	Stipend			-	\$ 2,000	-	\$ 2,000	\$ -	0.00%
01-610-5141	Library Assistant	Stipend			-	\$ 2,000	-	\$ 2,000	\$ -	0.00%
01-610-5141	Library Assistant	Stipend			-	\$ 2,000	-	\$ 2,000	\$ -	0.00%
01-610-5141	Library Assistant	Stipend			-	\$ 2,000	-	\$ 2,000	\$ -	0.00%
TOTAL	01-610-5141 Stipends		-	\$ -	-	\$ 10,000	-	\$ 10,000	\$ -	0.00%

630 - PARKS & RECREATION										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-630-5110	Recreation Director	Salary	-	\$ -	1.00	\$ 56,272	1.00	\$ 57,386	\$ 1,114	1.94%
TOTAL	01-630-5110 Salaries - Appointed Officials		-	\$ -	1.00	\$ 56,272	1.00	\$ 57,386	\$ 1,114	1.94%
01-630-5120	Gate Keeper	Hourly	-	\$ -	0.50	\$ 15,668	0.50	\$ 15,975	\$ 307	1.92%
TOTAL	01-630-5120 Salaries - Perm PT		-	\$ -	0.50	\$ 15,668	0.50	\$ 15,975	\$ 307	1.92%

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POLICE DEPARTMENT



"Hanover, Honoring Yesterday As We Build For Tomorrow"

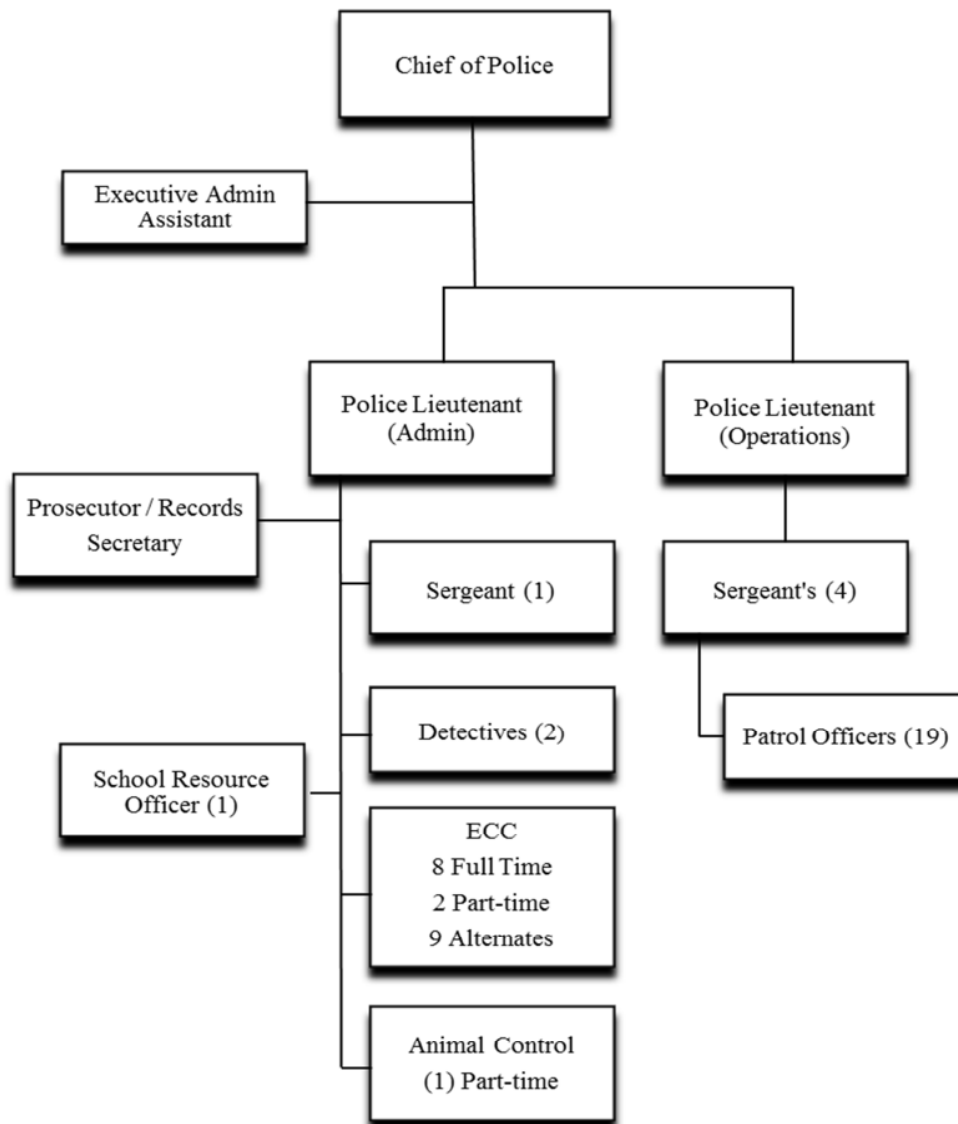


Police Department

Police Department Mission

The Mission of the Hanover Police Department is to prevent crime, preserve order, and to protect the rights, lives and property of the citizens of Hanover. We will cultivate partnerships within our community to identify and effectively respond to the diverse, ever-changing social and cultural demands. Together we will accomplish this with emphasis on integrity, fairness and professionalism.

Organizational Chart





Police Department

Goals and Objectives

- The department will continue to provide the Hanover Public School District with a full-time School Resource Officer with increased responsibilities of time-in-classroom.
- The HPD will meet the Commonwealth's recommended training requirements.
- The department will continue its role in a strong community oriented policing philosophy. Actively supporting the newly formed Traffic Study Committee by addressing problem traffic areas and other motor vehicular public safety issues.
- Continuation of the ALICE (alert, lockdown, inform, counter, evacuate) Program in the Hanover Public School and the South Shore Voc – Tech. This program prepares staff and students to respond to the unlikely event of a school shooting. This program is an emergency preparedness planning, training, and collaboration between the schools, and Hanover Police & Fire Departments.

Accomplishments

- Provided A.L.I.C.E. training to all faculty and staff of Hanover Public Schools and conducted live drills in each school building.
- Partnered with Hanover Fire Department and conducted an Active Shooter Drill at the Hanover Mall. The drill involved stakeholders from Hanover Mall management and Hanover Mall tenants.
- The department conducted training in the use of tourniquets and hemostatic dressings and standardized the carrying of these items by all department members.
- The Emergency Communications Center was funded for State E-911 grants and those funds were utilized to further the professional development for each dispatcher. Dispatch employees completed the mandatory 16 hours of continuing education.

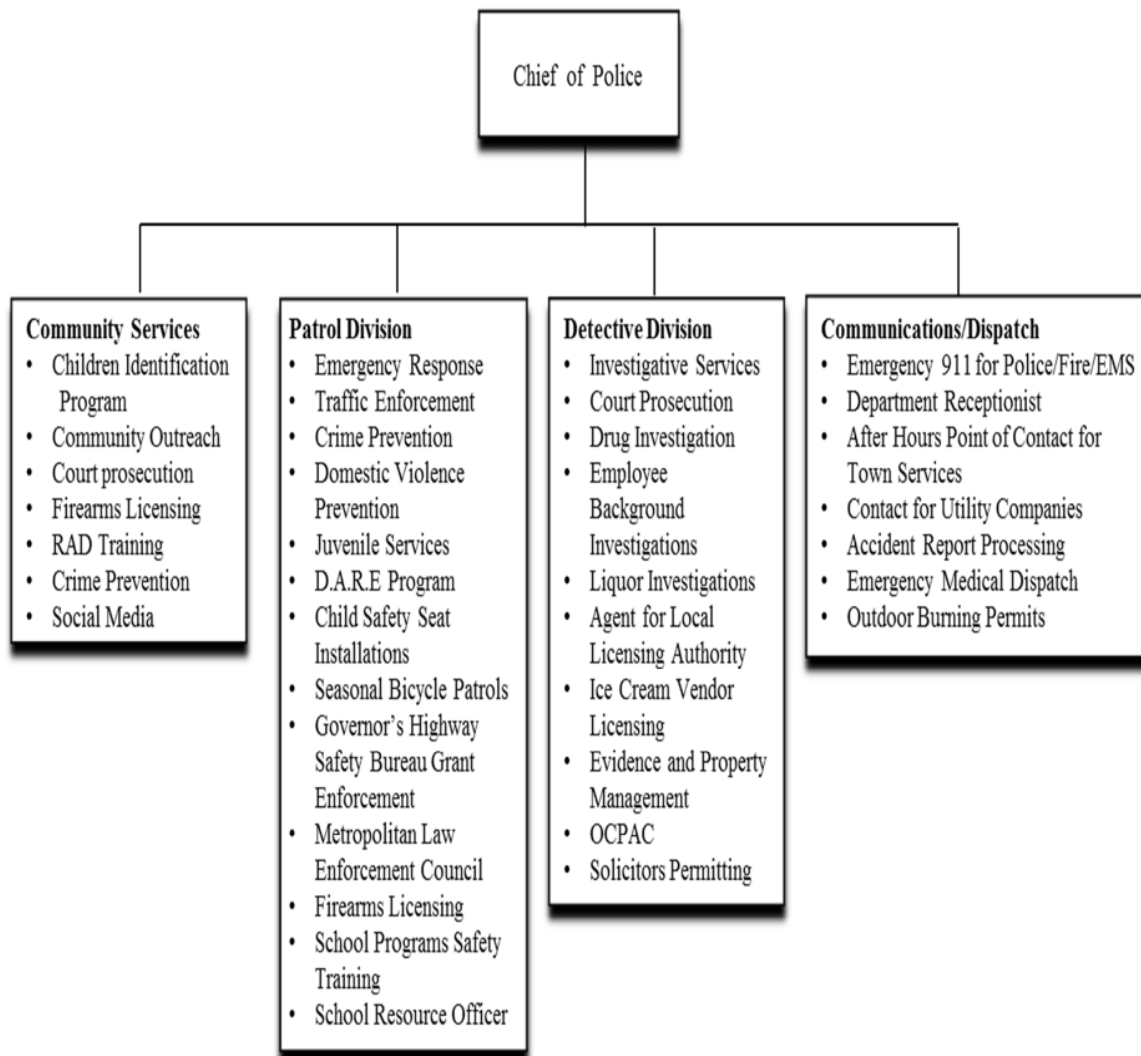


Police Department

Significant Budget Changes or Initiatives

There were no significant changes to the Police Department budget for the fiscal year.

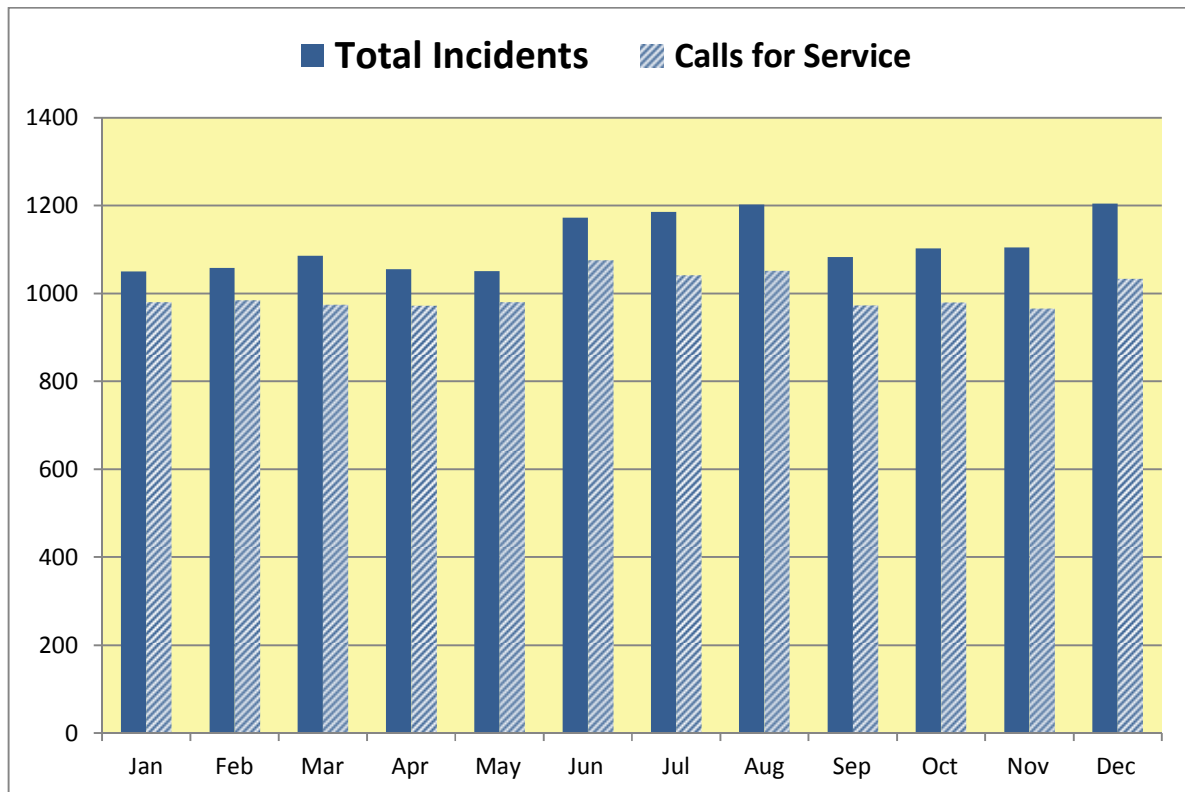
Programs and Services





Police Department

Performance Measures



The total number of incidents reflects actions taken by the police department in response to requests for service. One police response often times requires multiple police actions.

Last quarter 2016 has proven to be a busy period for the police department. Year-end data illustrates an increase in activity related to larceny and thefts. Increased numbers of motor vehicle crashes due to traffic volume and weather conditions are noted. There is an increase in the number of operating under the influence of alcohol (OUI), due in part to increased enforcement provided for by a grant funded by the Governor's Highway Safety Bureau. Data obtained will be utilized to determine future directed patrol activity for all types of motor vehicle law enforcement.



Police Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Chief of Police	1.00	1.00	1.00	-
Police				
Lieutenants	2.00	2.00	2.00	-
Sergeants	5.00	5.00	5.00	-
Detectives	2.00	2.00	2.00	-
Police officers	20.00	20.00	20.00	-
Executive Assistant	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Communications				
Dispatch Supervisor	1.00	1.00	1.00	-
FT Dispatcher	7.00	7.00	7.00	-
PT Dispatcher	1.00	1.00	1.00	-
Alternates	1.00	1.00	1.00	-
Animal Control				
Animal Control Officer	0.50	0.50	0.50	-
Total Full-time Equivalents	42.50	42.50	42.50	-

Personnel Notes

FTEs are based on a 35 hour work week and are benefit eligible.

- Communications Exceptions;
 - 2 part-time employees who are each assigned 1 shift (8 Hours) per week. Those positions have been carried as .50 FTE's because they have no benefits.
 - 9 alternative employees. These employees are not regularly scheduled and work on an as needed basis (sick time, vacation and emergency call-in coverages). Collectively they have been carried as 1 FTE however, there are no benefits.

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

210 - POLICE		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-210-5110	SALARIES-APPOINTED OFFICIALS	\$340,984.31	\$350,550.52	\$358,289.00	\$189,488.73	\$369,038.00	\$10,749.00	3.00
01-210-5113	SALARIES-CLERICAL	\$80,624.85	\$85,590.43	\$92,850.00	\$48,212.34	\$97,810.00	\$4,960.00	5.34
01-210-5114	SALARIES & WAGES PERM F/T	\$1,498,977.21	\$1,491,297.15	\$1,648,321.00	\$813,975.50	\$1,691,358.00	\$43,037.00	2.61
01-210-5121	WAGES-TEMPORARY EMPLOYEES	\$7,156.32	\$4,747.19	\$6,386.00	\$2,338.92	\$6,386.00	\$0.00	0.00
01-210-5130	OVERTIME	\$255,793.51	\$376,919.72	\$254,031.00	\$196,245.05	\$298,802.00	\$44,771.00	17.62
01-210-5132	COURT TIME	\$38,876.91	\$22,871.54	\$45,560.00	\$18,347.23	\$46,471.00	\$911.00	1.99
01-210-5141	SHIFT DIFFERENTIALS	\$105,223.45	\$109,070.89	\$128,842.00	\$59,107.69	\$133,842.00	\$5,000.00	3.88
01-210-5142	HOLIDAY PAY	\$62,222.52	\$58,575.48	\$66,829.00	\$27,588.90	\$68,674.00	\$1,845.00	2.76
01-210-5143	EDUCATIONAL PAY	\$196,711.49	\$201,366.50	\$221,598.00	\$106,583.47	\$294,438.00	\$72,840.00	32.87
PERSONNEL SUB-TOTAL:		\$2,596,194.73	\$2,700,989.42	\$2,822,706.00	\$1,461,887.83	\$3,006,819.00	\$184,113.00	6.52
01-210-5240	VEHICLE MAINTENANCE	\$17,695.66	\$18,142.00	\$23,500.00	\$7,866.93	\$23,500.00	\$0.00	0.00
01-210-5250	EQUIPMENT MAINTENANCE	\$4,264.06	\$2,613.87	\$5,000.00	\$692.00	\$5,000.00	\$0.00	0.00
01-210-5292	UNIFORM CLEANING	\$10,434.73	\$10,860.59	\$26,080.00	\$4,334.78	\$26,080.00	\$0.00	0.00
01-210-5317	PROFESSIONAL DEVELOPMENT	\$5,578.17	\$10,149.53	\$8,000.00	\$2,690.22	\$10,000.00	\$2,000.00	25.00
01-210-5318	OCS-MATRONS (CONTRACTED)	\$3,029.36	\$4,052.21	\$3,000.00	\$467.52	\$3,000.00	\$0.00	0.00
01-210-5319	ASSESSMENT PANEL	\$0.00	\$7,850.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-210-5340	TELEPHONE - LAPTOPS	\$6,236.12	\$5,593.42	\$8,400.00	\$3,382.91	\$8,400.00	\$0.00	0.00
01-210-5341	PAGERS	\$3,403.09	\$3,602.85	\$3,100.00	\$1,818.12	\$3,100.00	\$0.00	0.00
01-210-5345	POSTAGE & MAIL PERMITS	\$337.95	\$1,015.51	\$1,400.00	\$377.59	\$1,400.00	\$0.00	0.00
01-210-5420	OFFICE SUPPLIES	\$6,029.99	\$5,918.80	\$7,000.00	\$3,179.92	\$7,000.00	\$0.00	0.00
01-210-5485	TIRES	\$6,470.84	\$4,040.80	\$5,500.00	\$0.00	\$5,500.00	\$0.00	0.00
01-210-5512	PERIODICALS & JOURNALS	\$2,718.45	\$2,585.50	\$3,000.00	\$1,319.20	\$3,000.00	\$0.00	0.00
01-210-5525	AMMUNITION	\$7,128.40	\$6,158.00	\$7,500.00	\$913.00	\$7,500.00	\$0.00	0.00
01-210-5585	UNIFORMS	\$30,911.26	\$34,740.15	\$36,700.00	\$11,721.13	\$36,700.00	\$0.00	0.00
01-210-5665	MASS CJTC POLICE RECRUIT TRAINING	\$3,000.00	\$9,000.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00
01-210-5710	MILEAGE REIMBURSEMENT	\$427.42	\$194.47	\$425.00	\$122.99	\$425.00	\$0.00	0.00
01-210-5713	MEALS REIMBURSEMENT	\$1,509.00	\$940.00	\$1,300.00	\$720.00	\$1,600.00	\$300.00	23.07
01-210-5720	REGISTRATION FEES	\$7,960.80	\$7,087.86	\$5,000.00	\$1,586.38	\$7,000.00	\$2,000.00	40.00
01-210-5730	DUES	\$6,135.00	\$6,265.00	\$6,750.00	\$5,850.00	\$8,150.00	\$1,400.00	20.74
01-210-5780	OTHER EXPENSES	\$0.00	\$751.91	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

210 - POLICE								
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
01-210-5860	EQUIPMENT PURCHASE	\$27,568.53	\$23,644.16	\$22,943.00	\$5,135.89	\$22,943.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$150,838.83	\$165,206.63	\$174,598.00	\$52,178.58	\$183,298.00	\$8,700.00	4.98
210 POLICE SUB-TOTAL:		\$2,747,033.56	\$2,866,196.05	\$2,997,304.00	\$1,514,066.41	\$3,190,117.00	\$192,813.00	6.43

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

292 - ANIMAL CONTROL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-292-5110	SALARIES-APPOINTED OFFICIALS	\$19,379.83	\$23,790.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$19,379.83	\$23,790.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-292-5240	VEHICLE MAINTENANCE & REPAIR	\$1,947.53	\$580.03	\$681.00	\$12.00	\$681.00	\$0.00	0.00
01-292-5315	MEDICAL	\$110.24	\$0.00	\$860.00	\$0.00	\$860.00	\$0.00	0.00
01-292-5340	TELEPHONE	\$82.10	\$265.81	\$1,080.00	\$145.70	\$1,080.00	\$0.00	0.00
01-292-5345	POSTAGE & MAIL PERMITS	\$0.00	\$0.00	\$570.00	\$2.00	\$570.00	\$0.00	0.00
01-292-5385	KENNEL SERVICES	\$1,040.00	\$825.45	\$1,420.00	\$434.85	\$1,420.00	\$0.00	0.00
01-292-5420	OFFICE SUPPLIES	\$260.11	\$220.85	\$150.00	\$488.78	\$150.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$3,439.98	\$1,892.14	\$4,761.00	\$1,083.33	\$4,761.00	\$0.00	0.00
292 ANIMAL CONTROL SUB-TOTAL:		\$22,819.81	\$25,682.14	\$4,761.00	\$1,083.33	\$4,761.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

299 - COMMUNICATIONS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-299-5114	SALARIES & WAGES PERM F/T	\$381,787.95	\$301,547.27	\$390,867.00	\$206,223.41	\$385,331.00	\$-5,536.00	-1.41
01-299-5120	SALARIES & WAGES PERM P/T	\$32,710.54	\$103,937.23	\$38,144.00	\$21,453.23	\$42,821.00	\$4,677.00	12.26
01-299-5130	OVERTIME	\$76,480.68	\$91,359.93	\$104,038.00	\$52,605.49	\$106,262.00	\$2,224.00	2.13
01-299-5141	SHIFT DIFFERENTIALS	\$0.00	\$31,981.21	\$33,976.00	\$13,477.48	\$34,577.00	\$601.00	1.76
01-299-5148	STIPENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	100.00
PERSONNEL SUB-TOTAL:		\$490,979.17	\$528,825.64	\$567,025.00	\$293,759.61	\$584,991.00	\$17,966.00	3.16
01-299-5270	OFFICE EQUIPMENT RENTAL/LEASE	\$8,675.96	\$10,767.44	\$11,038.00	\$11,419.51	\$11,136.00	\$98.00	0.88
01-299-5271	EQUIPMENT MAINTENANCE	\$30,619.89	\$26,970.53	\$41,710.00	\$7,381.63	\$42,542.00	\$832.00	1.99
01-299-5317	EMPLOYEE TRAINING	\$2,422.90	\$1,943.00	\$2,000.00	\$298.00	\$2,000.00	\$0.00	0.00
01-299-5345	POSTAGE & MAIL PERMITS	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00
01-299-5420	OFFICE SUPPLIES	\$2,905.16	\$10,196.32	\$5,200.00	\$1,922.70	\$5,300.00	\$100.00	1.92
01-299-5585	UNIFORMS	\$912.89	\$4,464.39	\$2,500.00	\$1,121.86	\$2,550.00	\$50.00	2.00
01-299-5710	MILEAGE REIMBURSEMENT	\$701.41	\$92.93	\$200.00	\$0.00	\$200.00	\$0.00	0.00
01-299-5860	EQUIPMENT PURCHASE	\$11,578.56	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$57,816.77	\$54,434.61	\$65,748.00	\$22,143.70	\$66,828.00	\$1,080.00	1.64
299 COMMUNICATIONS SUB-TOTAL:		\$548,795.94	\$583,260.25	\$632,773.00	\$315,903.31	\$651,819.00	\$19,046.00	3.00



Police Department

Salaries by Account

210 - POLICE									
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		% Change
			FTE	Amount	FTE	Amount	FTE	Amount	
01-210-5110	Police Chief	Salary	1.00	\$ 109,788	1.00	\$ 113,082	1.00	\$ 116,474	2.91%
01-210-5110	Police Chief	Education	-	\$ 27,447	-	\$ 28,271	-	\$ 29,119	2.91%
01-210-5110	Police Chief	Holiday	-	\$ 4,606	-	\$ 4,744	-	\$ 4,886	2.91%
01-210-5110	Lieutenant	Salary	1.00	\$ 81,100	1.00	\$ 83,533	1.00	\$ 86,039	2.91%
01-210-5110	Lieutenant	Education	-	\$ 16,220	-	\$ 20,883	-	\$ 21,510	2.91%
01-210-5110	Lieutenant	Holiday	-	\$ 3,659	-	\$ 3,769	-	\$ 3,882	2.91%
01-210-5110	Lieutenant	Salary	1.00	\$ 78,498	1.00	\$ 80,853	1.00	\$ 83,279	2.91%
01-210-5110	Lieutenant	Education	-	\$ 19,625	-	\$ 20,212	-	\$ 20,820	2.92%
01-210-5110	Lieutenant	Holiday	-	\$ 2,856	-	\$ 2,942	-	\$ 3,029	2.87%
TOTAL	01-210-5110 Salaries - Appointed Officials		3.00	\$ 343,799	3.00	\$ 358,289	3.00	\$ 369,038	2.91%
01-210-5113	Secretary	Salary			1.00	\$ 37,668	1.00	\$ 41,564	9.37%
01-210-5113	Secretary	Stipend			-	\$ 2,000	-	\$ 2,000	0.00%
01-210-5113	Secretary	Salary	1.00	\$ 40,097					0.00%
01-210-5113	Secretary	Service Award		\$ 600					0.00%
01-210-5113	Executive Admin Asst.	Salary	1.00	\$ 48,399	1.00	\$ 53,182	1.00	\$ 54,246	1.96%
TOTAL	01-210-5113 Salaries - Clerical		2.00	\$ 89,096	2.00	\$ 92,850	2.00	\$ 97,810	5.07%
01-210-5114	Detective	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Detective	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	0.00%
01-210-5114	Detective	Longevity		\$ 850		\$ 900	-	\$ 900	0.00%
01-210-5114	Detective	Stipend		\$ 500		\$ 500	-	\$ 500	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	0.00%
01-210-5114	Officer	Longevity		\$ 250		\$ 300	-	\$ 300	0.00%
01-210-5114	Officer	Stipend		\$ -		\$ 500	-	\$ -	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050					0.00%
01-210-5114	Officer	Training		\$ 1,300					0.00%
01-210-5114	Officer	Longevity		\$ 250					0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	0.00%
01-210-5114	Officer	Longevity		\$ 700		\$ 750	-	\$ 900	16.67%
01-210-5114	Officer	Stipend		\$ 500		\$ 500	-	\$ -	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906			0.00%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300			0.00%
01-210-5114	Officer	Longevity		\$ -		\$ 300			0.00%
01-210-5114	Officer	Salary					1.00	\$ 52,824	100.00%
01-210-5114	Officer	Training					-	\$ 1,300	100.00%
01-210-5114	Officer	Salary	1.00	\$ 58,762	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300		\$ 1,300	0.00%
01-210-5114	Officer	Longevity		\$ 1,200		\$ 1,300		\$ 1,300	0.00%
01-210-5114	Officer	Vacation		\$ 1,169		\$ 1,159		\$ 1,181	1.86%
01-210-5114	Officer	Salary	1.00	\$ 51,023	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300		\$ 1,300	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300		\$ 1,300	0.00%
01-210-5114	Officer	Longevity		\$ 350		\$ 400		\$ 400	0.00%
01-210-5114	Officer	Salary					1.00	\$ 59,064	100.00%
01-210-5114	Officer	Training					-	\$ 1,300	100.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050					0.00%
01-210-5114	Officer	Training		\$ 1,300					0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	0.00%
01-210-5114	Officer	Longevity		\$ 250		\$ 300	-	\$ 300	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	0.00%
01-210-5114	Officer	Stipend					-	\$ 500	100.00%
01-210-5114	Officer	Salary		\$ -	1.00	\$ 51,788	1.00	\$ 59,064	12.32%



Police Department

01-210-5114	Officer	Training		\$ -		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Stipend					-	\$ 500	\$ 500	100.00%
01-210-5114	Sergeant	Salary	1.00	\$ 65,466	1.00	\$ 66,448	1.00	\$ 67,777	\$ 1,329	1.96%
01-210-5114	Sergeant	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Sergeant	Longevity		\$ 350		\$ 750	-	\$ 750	\$ -	0.00%
01-210-5114	Sergeant	Stipend		\$ -		\$ 500	-	\$ 500	\$ -	0.00%
01-210-5114	Officer	Salary		\$ -	1.00	\$ 49,715			\$ (49,715)	0.00%
01-210-5114	Officer	Training		\$ -		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Officer	Salary					1.00	\$ 59,064	\$ 59,064	100.00%
01-210-5114	Officer	Training					-	\$ 1,300	\$ 1,300	100.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ -		\$ 300	-	\$ 300	\$ -	0.00%
01-210-5114	Officer	Stipend					-	\$ 500	\$ 500	100.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 350		\$ 400	-	\$ 400	\$ -	0.00%
01-210-5114	Officer	Stipend		\$ 500		\$ 500	-	\$ 500	\$ -	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 850		\$ 900	-	\$ 900	\$ -	0.00%
01-210-5114	Officer/Detective	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer/Detective	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer/Detective	Longevity		\$ 850		\$ 900	-	\$ 900	\$ -	0.00%
01-210-5114	Officer/Detective	Stipend		\$ 500		\$ 500	-	\$ 500	\$ -	0.00%
01-210-5114	Sergeant	Salary	1.00	\$ 65,466					\$ -	0.00%
01-210-5114	Sergeant	Training		\$ 1,300					\$ -	0.00%
01-210-5114	Sergeant	Longevity		\$ 350					\$ -	0.00%
01-210-5114	Sergeant	Stipend		\$ 500					\$ -	0.00%
01-210-5114	Sergeant	Salary		\$ -	1.00	\$ 66,448			\$ (66,448)	0.00%
01-210-5114	Sergeant	Training		\$ -		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Sergeant	Longevity		\$ -		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Sergeant	Vacation		\$ -		\$ 1,323			\$ (1,323)	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 350		\$ 750	-	\$ 750	\$ -	0.00%
01-210-5114	Officer	Stipend		\$ 500		\$ 500	-	\$ 500	\$ -	0.00%
01-210-5114	Sergeant	Salary	1.00	\$ 65,466	1.00	\$ 66,448	1.00	\$ 67,777	\$ 1,329	1.96%
01-210-5114	Sergeant	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Sergeant	Longevity		\$ 350		\$ 400	-	\$ 400	\$ -	0.00%
01-210-5114	Sergeant	Salary	1.00	\$ 67,430	1.00	\$ 68,442	1.00	\$ 69,811	\$ 1,369	1.96%
01-210-5114	Sergeant	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Sergeant	Longevity		\$ 1,200		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Sergeant	Stipend		\$ 3,000		\$ 3,000	-	\$ 3,000	\$ -	0.00%
01-210-5114	Sergeant	Vacation		\$ 1,392		\$ 1,418	-	\$ 1,444	\$ 26	1.80%
01-210-5114	Sergeant	Salary	1.00	\$ 65,466	1.00	\$ 66,448	1.00	\$ 67,777	\$ 1,329	1.96%
01-210-5114	Sergeant	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Sergeant	Longevity		\$ 350		\$ 400	-	\$ 400	\$ -	0.00%
01-210-5114	Sergeant	Stipend					-	\$ 500	\$ 500	100.00%
01-210-5114	Officer	Salary					1.00	\$ 59,064	\$ 59,064	100.00%
01-210-5114	Officer	Training					-	\$ 1,300	\$ 1,300	100.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906			\$ (57,906)	0.00%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Officer	Longevity		\$ 250		\$ 400			\$ (400)	0.00%
01-210-5114	Officer	Stipend		\$ 500		\$ 500			\$ (500)	0.00%
01-210-5114	Officer	Salary					1.00	\$ 52,824	\$ 52,824	100.00%
01-210-5114	Officer	Training					-	\$ 1,300	\$ 1,300	100.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 60,836	\$ 2,930	4.82%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 1,200		\$ 1,300	-	\$ 1,300	\$ -	0.00%



Police Department

01-210-5114	Officer	Vacation		\$ 1,136		\$ 1,159	-	\$ 1,215	\$ 56	4.61%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 700		\$ 750	-	\$ 750	\$ -	0.00%
01-210-5114	Officer	Stipend		\$ 500		\$ -	-	\$ -	\$ -	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906	1.00	\$ 59,064	\$ 1,158	1.96%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300	-	\$ 1,300	\$ -	0.00%
01-210-5114	Officer	Longevity		\$ 250		\$ 400	-	\$ 400	\$ -	0.00%
01-210-5114	Officer	Salary	1.00	\$ 57,050	1.00	\$ 57,906			\$ (57,906)	0.00%
01-210-5114	Officer	Training		\$ 1,300		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Officer	Longevity		\$ 1,200		\$ 1,300			\$ (1,300)	0.00%
01-210-5114	Officer	Vacation		\$ 1,137		\$ 1,159			\$ (1,159)	0.00%
01-210-5114	Sergeant	Salary					1.00	\$ 67,777	\$ 67,777	100.00%
01-210-5114	Sergeant	Training					-	\$ 1,300	\$ 1,300	100.00%
01-210-5114	Sergeant	Longevity					-	\$ 1,300	\$ 1,300	100.00%
01-210-5114	Sergeant	Vacation					-	\$ 1,349	\$ 1,349	100.00%
TOTAL	01-210-5114 Salaries - Perm FT		26.00	\$ 1,581,113	26.00	\$ 1,598,769	27.00	\$ 1,691,358	\$ 92,589	5.47%
01-210-5142	Detective	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ -			\$ -	0.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440			\$ (2,440)	0.00%
01-210-5142	Officer	Holiday		\$ 2,467		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,142		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday					-	\$ 2,489	\$ 2,489	100.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ -			\$ -	0.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ -		\$ 2,183	-	\$ 2,489	\$ 306	12.29%
01-210-5142	Sergeant	Holiday		\$ 2,750		\$ 2,800	-	\$ 2,857	\$ 57	2.00%
01-210-5142	Officer	Holiday					-	\$ 2,489	\$ 2,489	100.00%
01-210-5142	Officer	Holiday		\$ -		\$ 2,095			\$ (2,095)	0.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Detective	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,056		\$ 2,095	-	\$ 2,226	\$ 131	5.88%
01-210-5142	Officer	Holiday					-	\$ 2,226	\$ 2,226	100.00%
01-210-5142	Sergeant	Holiday		\$ 2,750		\$ -			\$ -	0.00%
01-210-5142	Sergeant	Holiday		\$ -		\$ 2,800			\$ (2,800)	0.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Sergeant	Holiday		\$ 2,750		\$ 2,800	-	\$ 2,856	\$ 56	1.96%
01-210-5142	Sergeant	Holiday		\$ 2,831		\$ 2,885	-	\$ 2,942	\$ 57	1.94%
01-210-5142	Sergeant	Holiday		\$ 2,750		\$ 2,800	-	\$ 2,856	\$ 56	1.96%
01-210-5142	Officer	Holiday					-	\$ 2,489	\$ 2,489	100.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440			\$ (2,440)	0.00%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,564	\$ 124	4.84%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,489	\$ 49	1.97%
01-210-5142	Officer	Holiday		\$ 2,395		\$ 2,440	-	\$ 2,856	\$ 416	14.57%
TOTAL	01-210-5142 Holiday Pay			\$ 66,001		\$ 66,818		\$ 68,674	\$ 1,856	2.70%



Police Department

TOTAL	01-210-5142 Holiday Pay			\$ 66,001		\$ 66,818		\$ 68,674	\$ 1,856	2.70%
01-210-5143	Detective	Education		\$ 14,925		\$ 15,152	-	\$ 15,441	\$ 289	1.87%
01-210-5143	Officer	Education		\$ 11,910		\$ 12,091	-	\$ 12,253	\$ 162	1.32%
01-210-5143	Officer	Education		\$ 11,670		\$ 11,901			\$ (11,901)	0.00%
01-210-5143	Officer	Education		\$ 12,252		\$ 12,101	-	\$ 12,333	\$ 232	1.88%
01-210-5143	Officer	Education		\$ 800		\$ 800	-	\$ 800	\$ -	0.00%
01-210-5143	Officer	Education					-	\$ 12,073	\$ 12,073	100.00%
01-210-5143	Officer	Education		\$ 11,720		\$ 11,901	-	\$ 12,133	\$ 232	1.91%
01-210-5143	Officer	Education		\$ 11,670		\$ 11,841	-	\$ 12,173	\$ 332	2.73%
01-210-5143	Officer	Education		\$ -		\$ 13,272	-	\$ 15,216	\$ 1,944	12.78%
01-210-5143	Sergeant	Education		\$ 13,423		\$ 13,800	-	\$ 14,065	\$ 265	1.88%
01-210-5143	Officer	Education		\$ -		\$ 800			\$ (800)	0.00%
01-210-5143	Officer	Education					-	\$ 6,115	\$ 6,115	100.00%
01-210-5143	Officer	Education		\$ 11,840		\$ 12,021	-	\$ 12,253	\$ 232	1.89%
01-210-5143	Officer	Education		\$ 11,840		\$ 12,021	-	\$ 12,253	\$ 232	1.89%
01-210-5143	Detective	Education		\$ 11,940		\$ 12,121	-	\$ 12,353	\$ 232	1.88%
01-210-5143	Officer	Education		\$ -		\$ 800			\$ (800)	0.00%
01-210-5143	Sergeant	Education		\$ -		\$ 17,262			\$ (17,262)	0.00%
01-210-5143	Sergeant	Education		\$ 13,423		\$ 13,630	-	\$ 13,895	\$ 265	1.91%
01-210-5143	Sergeant	Education		\$ 18,233		\$ 18,511	-	\$ 18,853	\$ 342	1.81%
01-210-5143	Sergeant	Education		\$ 13,423		\$ 13,630	-	\$ 13,995	\$ 365	2.61%
01-210-5143	Officer	Education					-	\$ 12,073	\$ 12,073	100.00%
01-210-5143	Officer	Education		\$ 5,955		\$ 6,051	-	\$ 6,344	\$ 293	4.62%
01-210-5143	Officer	Education		\$ 11,910		\$ 11,991	-	\$ 12,223	\$ 232	1.90%
01-210-5143	Officer	Education		\$ 14,888		\$ -	-	\$ 17,594	\$ 17,594	100.00%
TOTAL	01-210-5143 Education			\$ 201,822		\$ 221,697		\$ 244,438	\$ 22,741	9.30%

*Smith, N. filled vacancy created with officer promoted to Sergeant and Town Manager increased education dollars.

292 - ANIMAL CONTROL										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-292-5110	Animal Control Officer	Hourly	0.50	\$ 23,790	0.50	\$ -	0.50	\$ -	\$ -	
01-292-5110	Animal Control Officer	Service Award		\$ -		\$ -		\$ -	\$ -	
TOTAL	01-292-5110 Salaries - Appointed Officials		0.50	\$ 23,790	0.50	\$ -	0.50	\$ -	\$ -	

*The salary portion of the Animal Control budget is reflected in the Facilities budget beginning in FY17.

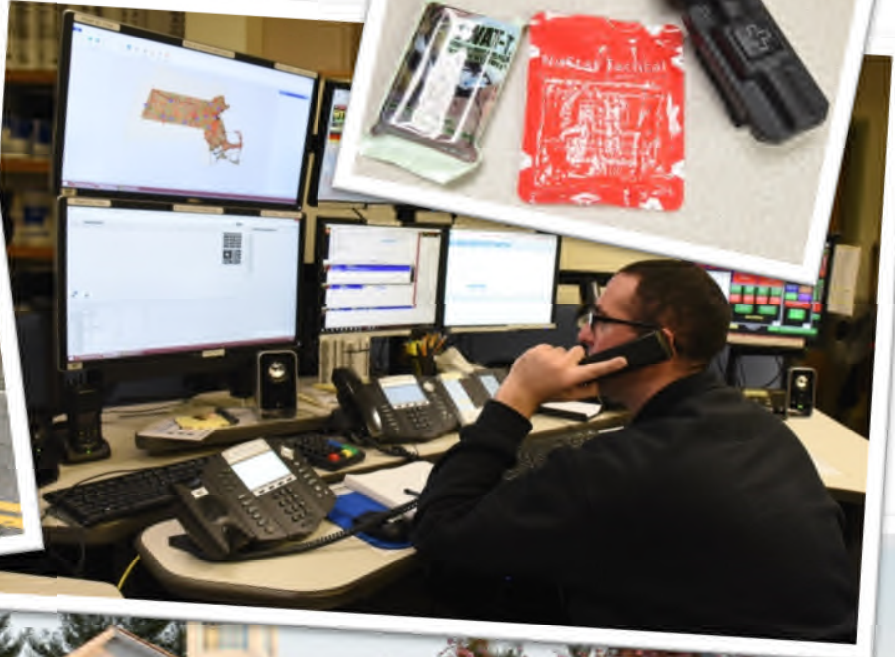
299 - COMMUNICATIONS										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-299-5114	Dispatcher	Hourly	1.00	\$ 45,819	1.00	\$ 46,562	1.00	\$ 47,502	\$ 940	1.98%
01-299-5114	Dispatcher	Service Award		\$ 608		\$ 606		\$ 786	\$ 180	22.90%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatcher	Hourly		\$ -	1.00	\$ 27,924	1.00	\$ 31,852	\$ 3,928	12.33%
01-299-5114	Dispatcher			\$ -		\$ 13,508		\$ 14,306	\$ 798	5.58%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatcher	Hourly	1.00	\$ 42,565	1.00	\$ 46,562	1.00	\$ 47,502	\$ 940	1.98%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatcher	Hourly	1.00	\$ 38,986	1.00	\$ 41,173			\$ (41,173)	0.00%
01-299-5114	Dispatcher			\$ 2,256		\$ 5,057			\$ (5,057)	0.00%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%



Police Department

01-299-5114	Dispatcher	Hourly	1.00	\$ 45,819	1.00	\$ 46,562	1.00	\$ 47,502	\$ 940	1.98%
01-299-5114	Dispatcher	Service Award		\$ 1,446		\$ 1,802		\$ 1,858	\$ 56	3.01%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatcher	Hourly		\$ 45,819					\$ -	0.00%
01-299-5114	Dispatcher	Service Award		\$ 237					\$ -	0.00%
01-299-5114	Asst. Dispatcher	Hourly	1.00	\$ 47,118	1.00	\$ 47,878	1.00	\$ 48,838	\$ 960	1.97%
01-299-5114	Asst. Dispatcher	Service Award		\$ 608		\$ 606		\$ 606	\$ -	0.00%
01-299-5114	Asst. Dispatcher	Stipend				\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatcher	Hourly					1.00	\$ 42,287	\$ 42,287	100.00%
01-299-5114	Dispatcher	Hourly	1.00	\$ 41,447					\$ -	0.00%
01-299-5114	Dispatcher	Service		\$ 3,944					\$ -	0.00%
01-299-5114	Dispatcher	Hourly		\$ -	1.00	\$ 41,367	1.00	\$ 45,979	\$ 4,612	10.03%
01-299-5114	Dispatcher	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
01-299-5114	Dispatch Supervisor	Hourly	1.00	\$ 51,080	1.00	\$ 51,908	1.00	\$ 52,952	\$ 1,044	1.97%
01-299-5114	Dispatch Supervisor	Service Award		\$ 1,865		\$ 1,858		\$ 1,858	\$ -	0.00%
01-299-5114	Dispatch Supervisor	Stipend		\$ 1,509		\$ 1,503		\$ 1,503	\$ -	0.00%
01-299-5114	Dispatch Supervisor	Stipend		\$ -		\$ 2,000			\$ (2,000)	0.00%
TOTAL	01-299-5114 Salaries - Perm FT		7.00	\$ 371,126	8.00	\$ 390,876	8.00	\$ 385,331	\$ (5,545)	-1.44%
01-299-5120	PT Dispatcher	Hourly	0.50	\$ 8,618	0.50	\$ 8,749	0.50	\$ 8,924	\$ 175	1.96%
01-299-5120	PT Dispatcher	Service Award		\$ 181		\$ 288		\$ 288	\$ -	0.00%
01-299-5120	Dispatcher	Hourly					0.50	\$ 8,924	\$ 8,924	100.00%
01-299-5120	Dispatcher	Service Award						\$ 121	\$ 121	100.00%
01-299-5120	PT Dispatcher	Hourly	0.50	\$ 7,203	0.50	\$ 7,311			\$ (7,311)	0.00%
01-299-5120	Regular scheduled hours to be assigned							\$ 17,107	\$ 17,107	100.00%
01-299-5120	Dispatcher	Hourly			0.50	\$ 7,311	0.50	\$ 7,457	\$ 146	1.96%
TOTAL	01-299-5120 Salaries - Perm PT		1.00	\$ 16,002	1.50	\$ 23,659	1.50	\$ 42,821	\$ 19,162	44.75%
01-299-5148	Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Asst. Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Dispatcher	Stipend						\$ 2,000	\$ 2,000	100.00%
01-299-5148	Dispatch Supervisor	Stipend						\$ 2,000	\$ 2,000	100.00%
TOTAL	01-299-5148 Stipends		-	\$ -	-	\$ -		16,000.00	\$ 16,000	100.00%

*regular hours to be assigned has not previously been represented in salary worksheets, but completes the graphic and agrees to salary request in budget.



FIRE DEPARTMENT



"Hanover, Honoring Yesterday As We Build For Tomorrow"

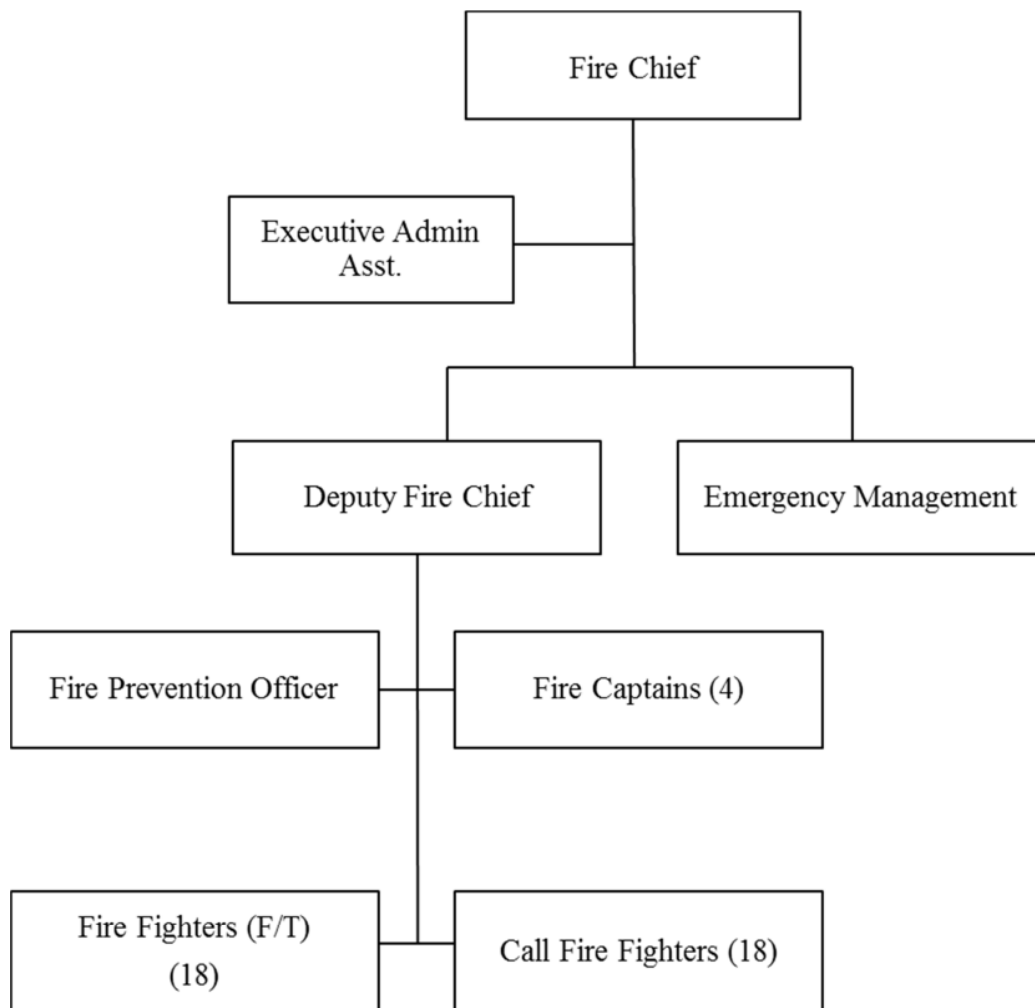


Fire Department

Fire Department Mission

The Fire Department of the Town of Hanover is charged with the protection of life, property, and the natural environment. To this end, its responsibilities include the prevention, suppression, and investigation of fires, the provision of Emergency Medical Services, public assistance in the event of natural, accidental, or intentional disasters, and the enforcement of all codes and regulations pertaining thereto. The Department is committed to the provision of these and other public services to all persons within the Town's corporate limits in the most compassionate and professional manner possible.

Organizational Chart





Fire Department

Goals and Objectives

- Aggressively pursue grant opportunities to help defray the cost of equipping and staffing the department.
- Identify opportunities to enhance ambulance billing including changes to software and hardware.
- Identify ways for the Fire Department to improve service delivery by increasing the percentage of calls that meet the national response time standard of six minutes or less.
- Develop plans for consolidating Station 3, located in West Hanover, with Fire Headquarters to improve the efficiency of the Department's callback system.
- Update the Department's Operational Policies and Procedures.
- Continue to develop and create training opportunities that foster multi-agency cooperation and participation.

Accomplishments

- Prioritized training and numerous training opportunities for members thru funding provided by the Public Safety Training account.
- Collaborated with the Facilities Department during the installation of a new generator to power Fire Headquarters. The new generator provides power to the entire building during outages. The old one only powered a portion of the building.
- Applied for and received grant funding in the amount of \$932,718 towards the replacement of the Town's 1989 aerial ladder.
- Applied for and received grant funding in the amount of \$67,375 towards the purchase of new automated CPR compression devices and new fire nozzles.
- The Hanover Emergency Management Agency made great strides in its ability to open and adequately staff an emergency shelter.

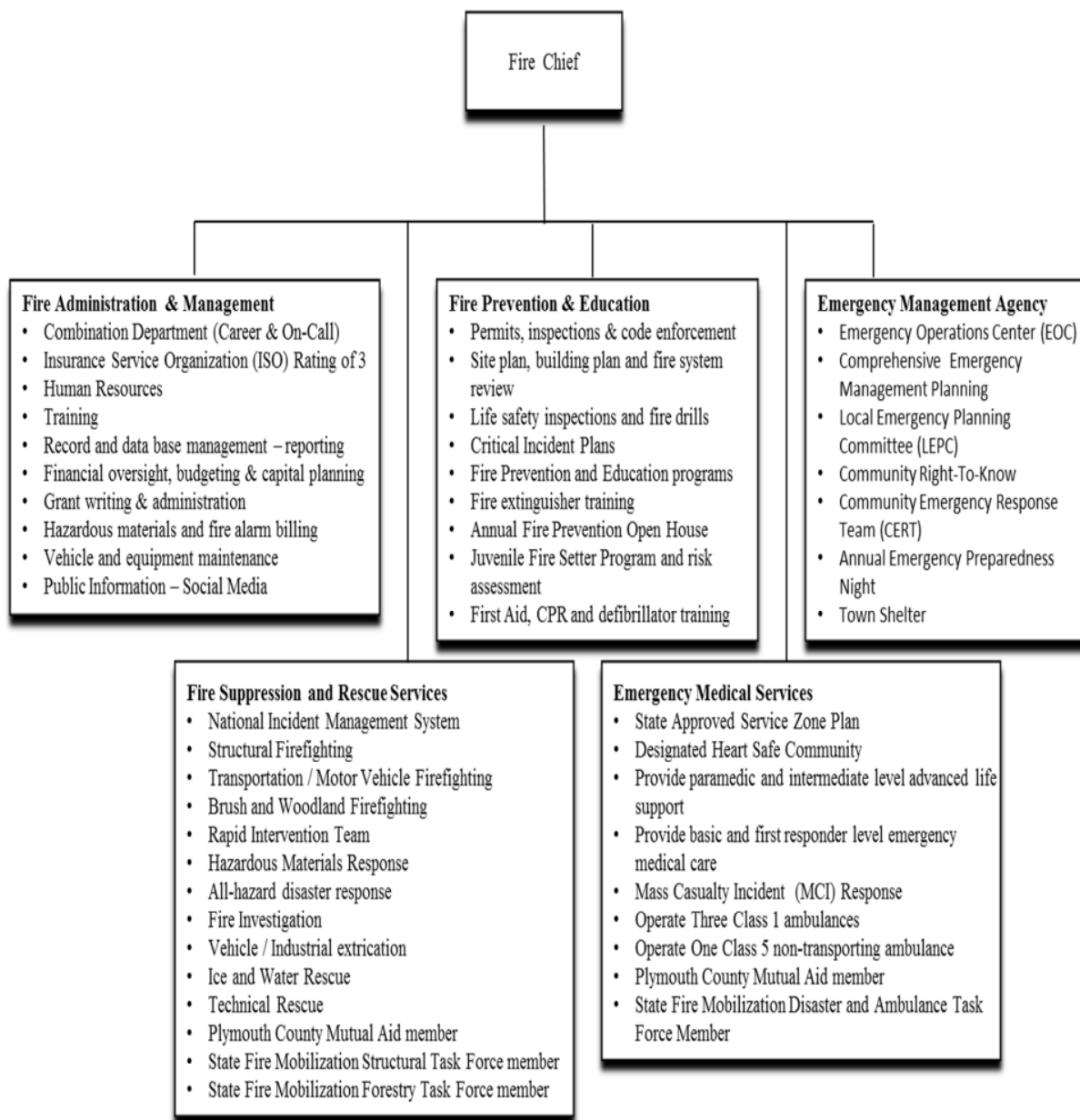
Significant Budget Changes or Initiatives

- Vehicle maintenance line item reduced as a result of adherence to fleet replacement program.
- Combined ambulance billing, software and hardware under one line item.



Fire Department

Programs and Services

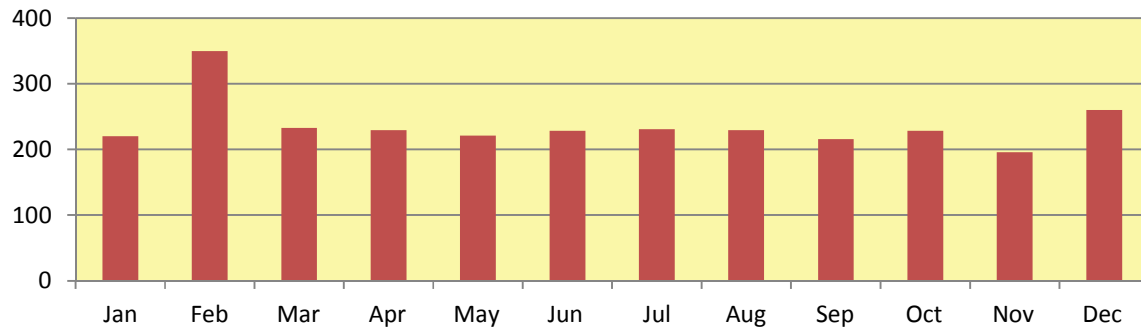




Fire Department

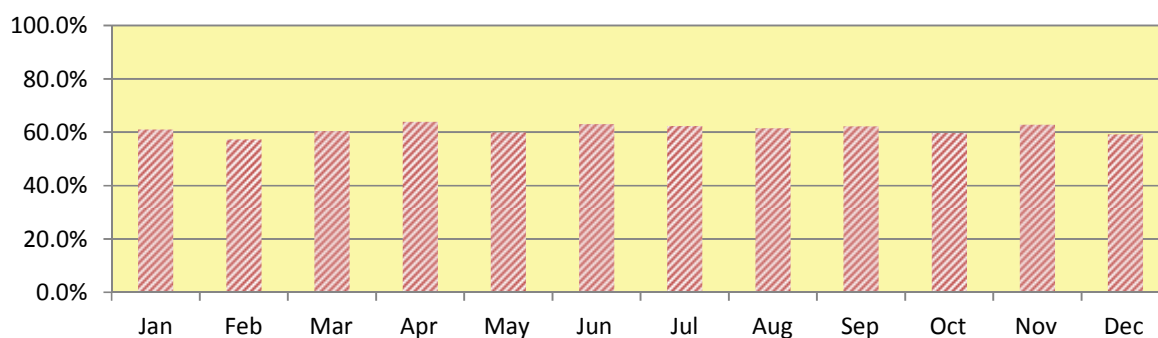
Performance Measures

Emergency Calls Answered



The Fire Department responded to 2884 emergency calls during 2016. On average, 60% of the emergency calls are medical related. The other 40% include fires, false alarms, hazardous material releases, and all other non-medical related emergencies. The number of calls continues to increase as Hanover grows. In 1995 the department averaged 133 calls per month, in 2005 it increased to 177, and 2010 the monthly average surpassed 200 calls. Weather extremes can cause a spike in calls. When weather related calls are removed from the data, the Department has seen a 3.7% average increase in call volume each year since 1995

% Calls Responded - Under 6 Minutes



The time is measured from when the 911 phone is answered at the Emergency Communications Center until the first fire department unit arrives on scene. Back in 2005 86% of in Town emergencies were reached in 6 minutes or less. By 2010 the number had dropped to 65%. In 2015 the number was down to 62%. For 2016 the percentage was 60.9%. As the numbers of emergency calls increase so do the number of emergency calls that overlap. If the on-duty staff (currently 5 firefighters 24/7 with 2 additional firefighters on duty M-F 8 am to 4 pm) is already committed to a call, the second and subsequent calls are handled by off-duty career and on-call firefighters. In many instances the closest available mutual aid resource is also requested to respond. There is an inherent delay during overlapping calls while mutual aid and off-duty career/call firefighters respond from their homes to staff the ambulance and/or fire apparatus.



Fire Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Fire Chief	1.00	1.00	1.00	-
Deputy Fire Chief	1.00	1.00	1.00	-
Captains/EMT	5.00	5.00	5.00	-
Firefighters/EMT	18.00	18.00	18.00	-
Executive Assistant	1.00	1.00	1.00	-
Call Firefighters	1.00	1.00	1.00	-
Total Full-time Equivalents	27.00	27.00	27.00	-

Personnel Notes

The FTEs in this department are made up by the Chief, Deputy Chief, career firefighters, call firefighters and an executive assistant. The career firefighters work a 42 hour week and are all full-time positions. There are 20 on call firefighters that work as needed. These are non-benefit eligible positions are represented collectively above as a single FTE. The executive assistant works a 35 hour work week

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

220 - FIRE								
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
01-220-5110	FIRE APPOINTED SALARY	\$230,569.27	\$233,541.39	\$246,750.00	\$132,107.95	\$257,717.00	\$10,967.00	4.44
01-220-5113	SALARIES-CLERICAL	\$46,693.21	\$48,310.35	\$49,347.00	\$25,902.59	\$50,334.00	\$987.00	2.00
01-220-5114	SALARIES & WAGES PERM FULL TIME	\$1,502,825.08	\$1,503,812.48	\$1,615,984.00	\$801,789.10	\$1,670,216.00	\$54,232.00	3.35
01-220-5120	SUPPRESSION OF FIRES PAYROLL	\$37,212.45	\$33,909.00	\$51,356.00	\$18,430.28	\$54,372.00	\$3,016.00	5.87
01-220-5121	WAGES-TEMPORARY EMPLOYEES	\$120.00	\$0.00	\$0.00	\$92.70	\$0.00	\$0.00	0.00
01-220-5130	OVERTIME	\$466,315.71	\$459,890.24	\$460,478.00	\$241,277.57	\$450,000.00	\$-10,478.00	-2.27
01-220-5132	COURT TIME	\$171.50	\$1,572.15	\$1,711.00	\$406.12	\$1,767.00	\$56.00	3.27
01-220-5135	FIRE INVESTIGATIONS	\$411.61	\$211.54	\$1,633.00	\$0.00	\$1,662.00	\$29.00	1.77
01-220-5142	HOLIDAY PAY	\$75,160.87	\$81,040.56	\$89,346.00	\$38,040.28	\$89,346.00	\$0.00	0.00
01-220-5143	EDUCATIONAL PAY	\$39,971.90	\$43,369.95	\$43,207.00	\$37,443.05	\$64,245.00	\$21,038.00	48.69
01-220-5147	VACATION BUYOUT	\$5,083.32	\$12,214.51	\$0.00	\$2,473.60	\$5,046.00	\$5,046.00	100.00
01-220-5149	OTHER PAY(TRAINING)	\$31,462.33	\$39,679.13	\$47,783.00	\$16,242.70	\$80,280.00	\$32,497.00	68.00
PERSONNEL SUB-TOTAL:		\$2,435,997.25	\$2,457,551.30	\$2,607,595.00	\$1,314,205.94	\$2,724,985.00	\$117,390.00	4.50
01-220-5230	MAINTENANCE-BLDG & GROUNDS	\$3,885.49	\$744.36	\$1,800.00	\$733.68	\$1,800.00	\$0.00	0.00
01-220-5240	VEHICLE MAINTENANCE	\$92,923.29	\$58,505.30	\$53,066.00	\$23,076.50	\$36,365.00	\$-16,701.00	-31.47
01-220-5250	EQUIPMENT MAINTENANCE	\$5,069.00	\$8,500.83	\$10,100.00	\$5,143.21	\$10,600.00	\$500.00	4.95
01-220-5256	REPAIR/MAINT AMBULANCE	\$5,766.00	\$5,992.60	\$8,271.00	\$5,271.00	\$14,771.00	\$6,500.00	78.58
01-220-5265	SOFTWARE MAINTENANCE	\$15,473.21	\$14,763.15	\$15,200.00	\$15,208.10	\$16,255.00	\$1,055.00	6.94
01-220-5270	EQUIPMENT RENTALS/LEASES	\$3,487.77	\$2,029.04	\$3,484.00	\$82.00	\$0.00	\$-3,484.00	-100.00
01-220-5304	AMBULANCE BILLING SERVICES	\$18,256.50	\$17,638.00	\$20,000.00	\$7,871.50	\$40,000.00	\$20,000.00	100.00
01-220-5317	EMPLOYEE TRAINING	\$14,202.75	\$16,246.95	\$23,100.00	\$3,504.15	\$18,100.00	\$-5,000.00	-21.64
01-220-5316	ASSESSMENT CENTER	\$500.00	\$7,803.18	\$4,388.00	\$0.00	\$4,388.00	\$0.00	0.00
01-220-5319	OTHER CONTRACTED SERVICE	\$5,956.85	\$7,075.82	\$7,200.00	\$3,989.22	\$8,400.00	\$1,200.00	16.66
01-220-5345	POSTAGE & MAIL PERMITS	\$322.20	\$288.02	\$440.00	\$178.30	\$440.00	\$0.00	0.00
01-220-5420	OFFICE SUPPLIES	\$5,885.24	\$6,214.88	\$3,000.00	\$3,718.88	\$3,000.00	\$0.00	0.00
01-220-5505	AMBULANCE SUPPLIES	\$19,545.62	\$18,114.76	\$21,000.00	\$10,493.26	\$22,100.00	\$1,100.00	5.23
01-220-5520	PUBLIC SAFETY SUPPLIES	\$1,571.26	\$2,868.01	\$5,650.00	\$183.55	\$5,650.00	\$0.00	0.00
01-220-5540	FIRE SAFETY EDUCATION MATERIALS	\$13.03	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
01-220-5585	UNIFORMS	\$47,433.88	\$42,736.12	\$57,450.00	\$20,034.00	\$57,450.00	\$0.00	0.00
01-220-5594	IT EXPENSES	\$4,910.40	\$1,806.74	\$2,000.00	\$50.94	\$2,000.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

220 - FIRE								
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
01-220-5710	MILEAGE REIMBURSEMENT	\$174.97	\$0.00	\$200.00	\$7.00	\$200.00	\$0.00	0.00
01-220-5720	REGISTRATION FEES	\$1,500.00	\$1,700.00	\$1,800.00	\$300.00	\$1,800.00	\$0.00	0.00
01-220-5730	DUES	\$2,104.93	\$3,865.35	\$3,635.00	\$1,456.40	\$3,635.00	\$0.00	0.00
01-220-5860	EQUIPMENT PURCHASE	\$0.00	\$400.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00
01-220-5862	OFFICE EQUIPMENT	\$2,000.00	\$1,603.02	\$4,500.00	\$829.98	\$4,500.00	\$0.00	0.00
01-220-5867	PUBLIC SAFETY EQUIPMENT	\$258.71	\$2,325.49	\$10,200.00	\$2,492.82	\$10,200.00	\$0.00	0.00
01-220-5872	AMBULANCE EQUIPMENT	\$1,424.60	\$1,797.31	\$3,000.00	\$2,188.28	\$3,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$252,665.70	\$223,018.93	\$260,584.00	\$106,812.77	\$265,754.00	\$5,170.00	1.98
220 FIRE SUB-TOTAL:		\$2,688,662.95	\$2,680,570.23	\$2,868,179.00	\$1,421,018.71	\$2,990,739.00	\$122,560.00	4.27

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

291 - EMERGENCY MANAGEMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-291-5420	OFFICE SUPPLIES	\$564.36	\$0.00	\$3,000.00	\$0.00	\$0.00	\$-3,000.00	-100.00
01-291-5590	MATERIALS & SUPPLIES	\$1,787.01	\$4,957.38	\$2,500.00	\$130.99	\$2,500.00	\$0.00	0.00
01-291-5860	EQUIPMENT PURCHASE	\$1,016.66	\$0.00	\$3,000.00	\$0.00	\$2,500.00	\$-500.00	-16.66
EXPENSES SUB-TOTAL:		\$3,368.03	\$4,957.38	\$8,500.00	\$130.99	\$5,000.00	\$-3,500.00	-41.17
291 EMERGENCY MANAGEMENT		\$3,368.03	\$4,957.38	\$8,500.00	\$130.99	\$5,000.00	\$-3,500.00	-41.17



Fire Department

Salaries by Account

220 - FIRE										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-220-5110	Fire Chief	Salary	1.00	\$ 125,363	1.00	\$ 129,124	1.00	\$ 131,706	\$ 2,582	1.96%
01-220-5110	Fire Chief	Vacation				\$ 7,065	-	\$ -	\$ (7,065)	0.00%
01-220-5110	Deputy Fire Chief	Salary	1.00	\$ 106,090					\$ -	0.00%
01-220-5110	Deputy Fire Chief	Salary			1.00	\$ 110,561			\$ (110,561)	0.00%
01-220-5110	Deputy Fire Chief	Salary					1.00	\$ 126,011	\$ 126,011	100.00%
TOTAL	01-220-5110 Salaries - Appointed Officials		2.00	\$ 231,453	2.00	\$ 246,750	2.00	\$ 257,717	\$ 10,967	4.26%
01-220-5113	Executive Assistant	Salary	1.00	\$ 47,910	1.00	\$ 49,347	1.00	\$ 50,334	\$ 987	1.96%
TOTAL	01-220-5113 Salaries - Clerical		1.00	\$ 47,910	1.00	\$ 49,347	1.00	\$ 50,334	\$ 987	1.96%
01-220-5114	Firefighter	Salary	1.00	\$ 66,251	1.00	\$ 70,838			\$ (70,838)	0.00%
01-220-5114	Captain	Salary	1.00	\$ 74,298	1.00	\$ 76,163	1.00	\$ 77,557	\$ 1,394	1.80%
01-220-5114	Firefighter	Salary	1.00	\$ 68,044	1.00	\$ 69,481	1.00	\$ 70,794	\$ 1,313	1.85%
01-220-5114	Firefighter	Salary	1.00	\$ 68,144	1.00	\$ 69,981	1.00	\$ 71,194	\$ 1,213	1.70%
01-220-5114	Firefighter	Salary	1.00	\$ 64,401	1.00	\$ 65,757	1.00	\$ 71,194	\$ 5,437	7.64%
01-220-5114	Firefighter	Salary	1.00	\$ 64,001	1.00	\$ 64,001	1.00	\$ 70,692	\$ 6,691	9.47%
01-220-5114	Captain	Salary	1.00	\$ 77,298	1.00	\$ 82,313			\$ (82,313)	0.00%
01-220-5114	Firefighter	Salary	1.00	\$ 68,144	1.00	\$ 69,581	1.00	\$ 71,794	\$ 2,213	3.08%
01-220-5114	Captain	Salary	1.00	\$ 74,548	1.00	\$ 76,163	1.00	\$ 77,557	\$ 1,394	1.80%
01-220-5114	Firefighter	Salary	1.00	\$ 68,044	1.00	\$ 69,581	1.00	\$ 70,794	\$ 1,213	1.71%
01-220-5114	Firefighter	Salary	1.00	\$ 70,794	1.00	\$ 72,231	1.00	\$ 73,444	\$ 1,213	1.65%
01-220-5114	Firefighter	Salary	1.00	\$ 64,001	1.00	\$ 69,481			\$ (69,481)	0.00%
01-220-5114	Firefighter	Salary	1.00	\$ 71,644	1.00	\$ 69,981	1.00	\$ 84,057	\$ 14,076	16.75%
01-220-5114	Captain	Salary	1.00	\$ 77,698	1.00	\$ 79,563	1.00	\$ 80,957	\$ 1,394	1.72%
01-220-5114	Firefighter	Salary	1.00	\$ 68,244	1.00	\$ 69,931	1.00	\$ 71,801	\$ 1,870	2.60%
01-220-5114	Firefighter	Salary	1.00	\$ 68,044	1.00	\$ 69,481	1.00	\$ 70,692	\$ 1,211	1.71%
01-220-5114	Firefighter	Salary	1.00	\$ 68,044	1.00	\$ 69,481	1.00	\$ 70,794	\$ 1,313	1.85%
01-220-5114	Firefighter	Salary	1.00	\$ 68,044	1.00	\$ 69,481	1.00	\$ 70,962	\$ 1,481	2.09%
01-220-5114	Captain	Salary	1.00	\$ 68,144	1.00	\$ 78,163	1.00	\$ 80,707	\$ 2,544	3.15%
01-220-5114	Firefighter	Salary	1.00	\$ 64,001	1.00	\$ 64,001	1.00	\$ 70,692	\$ 6,691	9.47%
01-220-5114	Firefighter	Salary	1.00	\$ 68,794	1.00	\$ 70,231	1.00	\$ 74,444	\$ 4,213	5.66%
01-220-5114	Firefighter	Salary	1.00	\$ 64,001					\$ -	0.00%
01-220-5114	Firefighter	Salary			1.00	\$ 60,050	1.00	\$ 70,692	\$ 10,642	15.05%
01-220-5114	Firefighter	Salary			1.00	\$ 60,050	1.00	\$ 66,485	\$ 6,435	9.68%
01-220-5114	Captain	Salary	1.00	\$ 77,698			1.00	\$ 78,163	\$ 78,163	100.00%
01-220-5114	Firefighter	Salary					1.00	\$ 62,375	\$ 62,375	100.00%
01-220-5114	Firefighter	Salary					1.00	\$ 62,375	\$ 62,375	100.00%
TOTAL	01-220-5114 Salaries - Perm FT		23.00	\$ 1,592,324	23.00	\$ 1,615,984	23.00	\$ 1,670,216	\$ 54,232	3.25%
01-220-5142	Firefighter	Holiday	-	\$ 3,989	-	\$ 4,265			\$ (4,265)	0.00%
01-220-5142	Captain	Holiday	-	\$ 4,473	-	\$ 4,586	-	\$ 4,670	\$ 84	1.81%
01-220-5142	Firefighter	Holiday	-	\$ 4,097	-	\$ 4,183	-	\$ 4,262	\$ 79	1.85%
01-220-5142	Firefighter	Holiday	-	\$ 4,103	-	\$ 4,213	-	\$ 4,286	\$ 73	1.69%
01-220-5142	Firefighter	Holiday	-	\$ 3,877	-	\$ 3,959	-	\$ 4,286	\$ 327	7.63%
01-220-5142	Firefighter	Holiday	-	\$ 3,853	-	\$ 3,853	-	\$ 4,256	\$ 403	9.46%
01-220-5142	Captain	Holiday	-	\$ 4,654	-	\$ 4,956			\$ (4,956)	0.00%
01-220-5142	Firefighter	Holiday	-	\$ 4,103	-	\$ 4,189	-	\$ 4,323	\$ 134	3.09%
01-220-5142	Captain	Holiday	-	\$ 4,488	-	\$ 4,586	-	\$ 4,670	\$ 84	1.81%
01-220-5142	Firefighter	Holiday	-	\$ 4,097	-	\$ 4,189	-	\$ 4,262	\$ 73	1.71%



Fire Department

01-220-5142	Firefighter	Holiday	-	\$ 4,262	-	\$ 4,349	-	\$ 4,422	\$ 73	1.65%
01-220-5142	Firefighter	Holiday	-	\$ 3,853	-	\$ 4,183	-		\$ (4,183)	0.00%
01-220-5142	Firefighter	Holiday	-	\$ -	-	\$ -	-	\$ -	\$ -	0.00%
01-220-5142	Captain	Holiday	-	\$ 4,678	-	\$ 4,790	-		\$ (4,790)	0.00%
01-220-5142	Firefighter	Holiday	-	\$ 4,109	-	\$ 4,210	-	\$ 4,323	\$ 113	2.60%
01-220-5142	Firefighter	Holiday	-	\$ 4,097	-	\$ 4,183	-	\$ 4,256	\$ 73	1.71%
01-220-5142	Firefighter	Holiday	-	\$ 4,097	-	\$ 4,183	-	\$ 4,262	\$ 79	1.85%
01-220-5142	Firefighter	Holiday					-	\$ 4,003	\$ 4,003	100.00%
01-220-5142	Firefighter	Holiday	-	\$ 4,097	-	\$ 4,183	-	\$ 4,272	\$ 89	2.08%
01-220-5142	Firefighter	Holiday	-	\$ 4,103	-	\$ 4,586	-	\$ 4,859	\$ 273	5.63%
01-220-5142	Firefighter	Holiday	-	\$ -	-	\$ 3,853	-	\$ 4,256	\$ 403	9.46%
01-220-5142	Firefighter	Holiday	-	\$ 4,142	-	\$ 4,228	-	\$ 4,482	\$ 254	5.66%
01-220-5142	Firefighter	Holiday	-	\$ 3,853					\$ -	0.00%
01-220-5142	Firefighter	Holiday	-	\$ -	-	\$ 3,615	-	\$ 4,256	\$ 641	15.05%
01-220-5142	Captain	Holiday					-	\$ 3,430	\$ 3,430	100.00%
01-220-5142	Firefighter	Holiday					-	\$ 3,755	\$ 3,755	100.00%
01-220-5142	Firefighter	Holiday					-	\$ 3,755	\$ 3,755	100.00%
TOTAL	01-220-5142 Holiday Pay			\$ 83,025		\$ 89,346		\$ 89,346	\$ 0	0.00%
01-220-5143	Captain	Education	-	\$ 200	-	\$ 200			\$ (200)	0.00%
01-220-5143	Captain	Education	-	\$ 9,662	-	\$ 10,289			\$ (10,289)	0.00%
01-220-5143	Firefighter	Education	-	\$ 400	-	\$ 400	-	\$ 200	\$ (200)	-100.00%
01-220-5143	Firefighter	Education	-	\$ 6,804	-	\$ 6,958	-	\$ 7,079	\$ 121	1.71%
01-220-5143	Firefighter	Education	-	\$ 7,079	-	\$ 7,223	-	\$ 7,344	\$ 121	1.65%
01-220-5143	Firefighter	Education	-	\$ 3,200	-	\$ 6,498			\$ (6,498)	0.00%
01-220-5143	Firefighter	Education	-	\$ 3,582	-	\$ 3,549	-	\$ 4,203	\$ 654	15.56%
01-220-5143	Captain	Education	-	\$ 3,885	-	\$ 3,978	-	\$ 4,048	\$ 70	1.73%
01-220-5143	Firefighter	Education					-	\$ 6,649	\$ 6,649	100.00%
01-220-5143	Firefighter	Education					-	\$ 400	\$ 400	100.00%
01-220-5143	Firefighter	Education	-	\$ 3,440	-	\$ 3,512	-	\$ 3,722	\$ 210	5.64%
01-220-5143	Firefighter	Education				\$ 600	-	\$ 600	\$ -	0.00%
01-220-5143	Captain	Education	-	\$ 3,885	-	\$ -	-	\$ -	\$ -	0.00%
TOTAL	01-220-5143 Education			\$ 42,137		\$ 43,207		\$ 34,245	\$ (8,962)	-26.17%
Town Manager increased education pay by \$30,000 in his recommended budget.										



PUBLIC EDUCATION



"Hanover, Honoring Yesterday As We Build For Tomorrow"

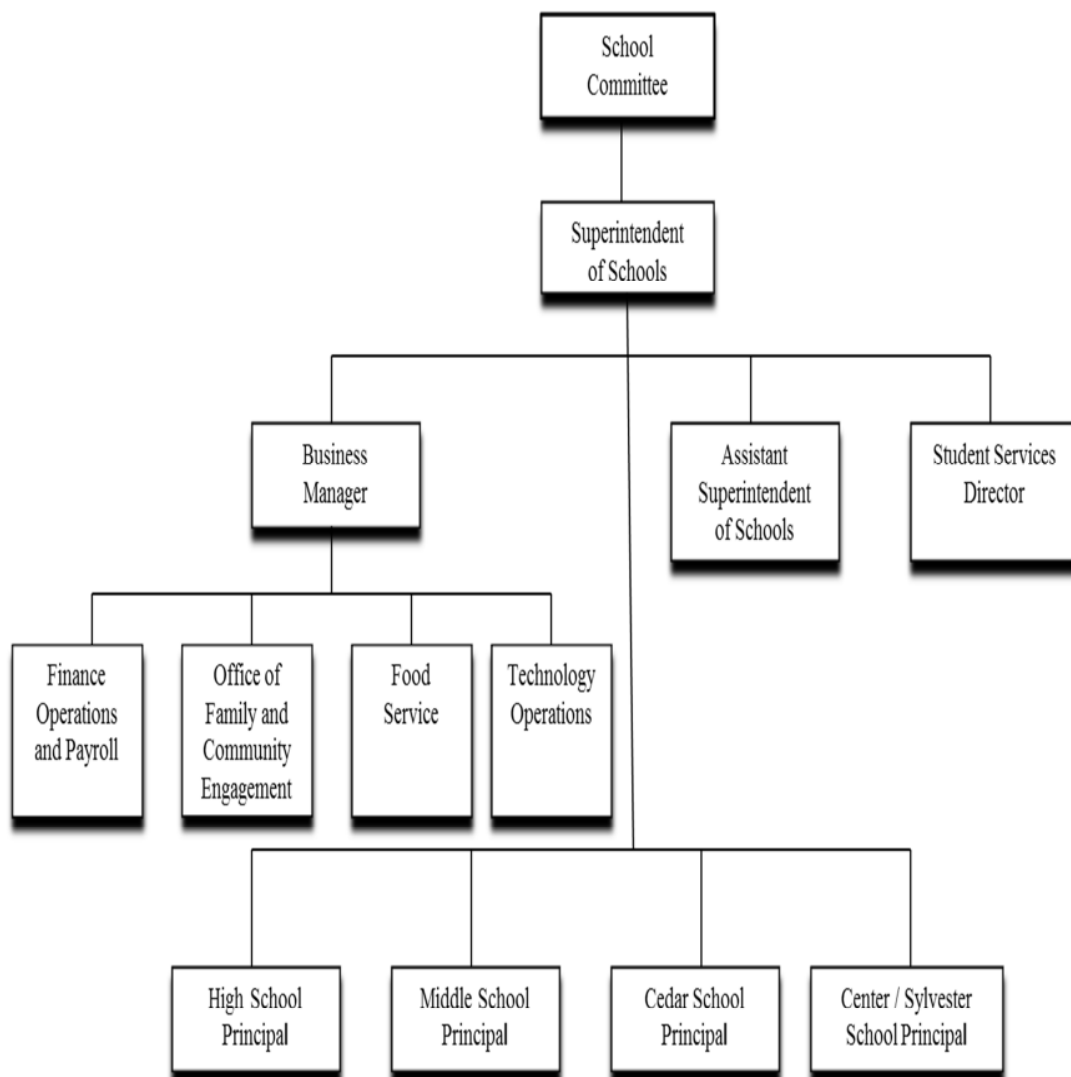


Public Education

Hanover Public Schools Mission

The mission of the Hanover Public Schools is to guide each and every student to thrive in a global society.

Organizational Chart





Public Education

Hanover K-12 Public Schools

The Hanover School Committee consists of five (5) members elected by the voters of the Town of Hanover. The Hanover Public School system serves children in grades Pre-K through Grade 12. There are three elementary schools: the Cedar School, the Center School and the Sylvester School. The Cedar School serves children from pre-school and Kindergarten (part and full time), through Grade 4. The Center School serves children from Kindergarten (part and full time), through Grade 2. The Sylvester School serves children in Grades 3 and 4. There is also the Hanover Middle School, which serves Grade 5 through Grade 8 and the Hanover High School, grades 9-12.

As of October 1, 2016, a total of 2,625 students attend the Hanover schools

School	Grades	Enrollment
Cedar School	PreK - 4	424
Center School	K - 2	349
Sylvester School	3 - 4	228
Hanover Middle School	5 - 8	834
Hanover High School	9 - 12	790
Total		2,625

In FY2018, the Town Manager recommended budget for Hanover Public Schools is an increase of \$900,000 or 3.49% from \$25,765,115 to \$26,665,115.

For detailed information regarding the Town of Hanover Public School budget, please see the Superintendent's FY2018 budget. This can be found on the Hanover Public Schools website www.hanoverschools.org.

Goals and Objectives

- Continue to develop and implement a multi-year strategy for technology integration to enhance teaching and learning and provide for advanced planning and budgeting.
- Continue to evaluate all opportunities within the budget to reduce reliance on the Annual Town Meeting Article with regard to Special Education expenses.
- Sustain sufficient funding to support educational initiatives and community engagement while maintaining competitive salaries and employee benefits to recruit and retain talented and experienced staff at all levels.



Public Education

Accomplishments

- After many years of hard work and planning, on Monday, September 26, 2016, by a unanimous vote, 716 voters at the Special Town Meeting approved the Center School addition and moved it along to a ballot vote. On October 1, 2016, the Town of Hanover voted to approve the new Center/Sylvester Building Project with a vote of 1,707 yes votes to 358 no votes. Over the next two to three years, Sylvester School will be decommissioned and the Center School will undergo a complete renovation and addition.
- Successful consolidation of School and Town Payroll Functions to provide for more efficient and cost effective service for all town employees.
- Successful integration of the school and town technology departments into one townwide technology department under the supervision of the School Department. The new structure has allowed for seamless technology support and integration townwide.
- Consistent two-way communication with families and community members regarding district news, events, and accomplishments.

South Shore Vocational Technical High School

South Shore Vocational Technical High School serves the surrounding towns of Abington, Cohasset, Hanover, Hanson, Norwell, Rockland, Scituate, and Whitman. The technical high school is dedicated to providing students with personal, technical, academic and life skills. Teachers and staff members pride themselves to take extra care to instill and help develop the technical skills in students that guide them to make well-considered informed choices about careers, further education and training.

As of December 1, 2016, Hanover had total of 51 students attending the school. This was an increase of five students compared to the previous year

Grades	Enrollment
9	10
10	10
11	14
12	17
Total	51

For more information regarding the South Shore Vocational High School budget, initiatives and goals, please see the South Shore Vocational High School Superintendent's FY2018 budget on the school website www.ssvotech.org.



Public Education

Norfolk County Agricultural High School

Norfolk County Agricultural High School (NCAHS) is a public high school that offers academic and vocational training to 489 students from the 27 towns and one city of Norfolk County and more than 40 out of county (tuition) towns. The school is situated on 365 acres in Walpole, a suburb of Boston, and offers specialty training to students who are interested in pursuing careers in Animal and Marine Science (veterinarian science, canine grooming and obedience, marine science, dairy and livestock management, research animal technology and equine studies), Plant and Environmental Science (floral design, urban forestry, landscaping, horticulture and natural resources), and Diesel and Mechanical Technology (diesel and heavy equipment operation and repair, construction, carpentry, welding and small engine repair). The school is one of four such schools in Massachusetts charged with promoting agriscience and agribusiness opportunities.

As of December 1, 2016, Hanover had total of 3 students attending the school. The FY '17 tuition was \$22,149 per student.

Grades	Enrollment
9	0
10	0
11	1
12	2
Total	3

For more information regarding the Norfolk County Agricultural High School budget, initiatives and goals, please see the Norfolk County Agricultural High School website www.norfolkaggie.org.



Town of Hanover
Town Manager Recommended Budget
FY18 Operating

300 - HANOVER PUBLIC SCHOOLS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-300-5000	HANOVER SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$26,665,115.00	\$26,665,115.00	100.00
EXPENSES SUB-TOTAL:		\$0.00	\$0.00	\$0.00	\$0.00	\$26,665,115.00	\$26,665,115.00	100.00
300	HANOVER PUBLIC SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$26,665,115.00	\$26,665,115.00	100.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

390 - SOUTH SHORE VOCATIONAL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-390-5690	SOUTH SHORE REGIONAL ASSESSMEN	\$740,205.00	\$741,712.00	\$725,406.00	\$362,703.00	\$725,406.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$740,205.00	\$741,712.00	\$725,406.00	\$362,703.00	\$725,406.00	\$0.00	0.00
390	SOUTH SHORE VOCATIONAL	\$740,205.00	\$741,712.00	\$725,406.00	\$362,703.00	\$725,406.00	\$0.00	0.00

FACILITIES DEPARTMENT



"Hanover, Honoring Yesterday As We Build For Tomorrow"

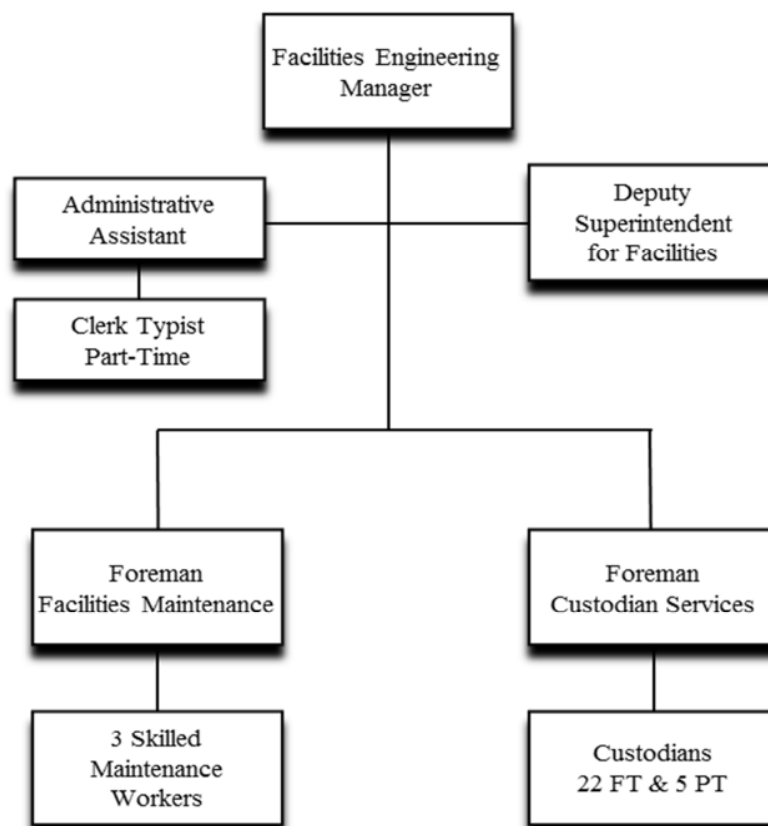


Facilities Department

Facilities Department Mission

To maintain the buildings of the town and the equipment therein at a high level of appearance and condition while extending each to its optimal life cycle design. At the same time, provide professional, cordial and trustworthy custodial and support services to the students and staff in every school, the staffs in municipal buildings, and the visiting public, while supplying sanitary and comfortable building conditions for education and work. Other services include maintenance of all school grounds and preparation of ball fields for school and town sports, as well as snow and ice control. We constantly pursue energy savings, operating new Building Management Systems to control HVAC, obtaining economical third party contracts for electricity and natural gas, and annually replacing inefficient HVAC and lighting systems with high efficiency equipment funded through the state's Green Communities grants.

Organizational Chart





Facilities Department

Goals and Objectives

- Provide input and oversight to the Center School addition/renovation project.
- Upgrade capital project implementation, completing all funded pre-2016 projects; also develop and launch a Projects Update page on the town's web site providing status details on all funded projects.
- Continue Green Communities program seeking an additional \$200,000+ in grants for energy saving measures.

Accomplishments

- A subtle but important change involving the Deputy position was made to the organizational structure. Following the departure of the former Deputy, the job description was revised to remove the Deputy from direct operational control of the maintenance and custodial staffs and in its place assign him direct responsibility for project management, ad hoc response to maintenance problems and improvements, and development of the capital plan. (see orgizational chart.)
- Completed replacement of the emergency generator at Fire Headquarters. While the original 30 year old generator had supplied electricity for a few critical electrical circuits in the building, the new generator powers the entire building in event of a power outage.
- At Fire Headquarters, completed the relocation and installation of special washer and dryer units for the washing of fire personnel turnout gear.
- At the Middle School, completed renovations to the entrance lobby to improve security and also create a warmer reception area. A reception desk was installed to be staffed full time by the school secretary providing a direct view of the entrance doors and with door operation (unlocking) controls at the desk. In addition, café style furniture was installed for students, plus floor matting and lighting improvements.
- At the Middle School entrance, safety bollards were installed along the sidewalk to provide children protection from misguided vehicular traffic.
- At Town Hall, the old fire alarm system was updated to a state of the art fire alarm system.
- Obtained another Green Communities grant for \$144,731, which, combined with \$68,609 in utility company incentives, have funded 3 energy savings projects (LED lighting retrofits at the JC Library and Middle School, and HVAC improvements at Middle School) which are projected to annually save approximately 98,193 kWh of electricity and 3,000 therms of natural gas.
- Stetson House: In a cooperative effort between the Town Facilities Department and the South Shore Vocational Technical High School, Stetson House received a major upgrade to its interior lighting. With materials purchased using appropriated capital funds for Stetson House, students in the electrical program, under the direction and supervision of SSVTHS licensed electrician/teachers, carefully installed discrete lighting systems as well as additional wall outlets, to dramatically improve lighting conditions throughout the building.



Facilities Department

Significant Budget Changes or Initiatives

There were no significant changes to the Facilities Department budget for the fiscal year.

Programs and Services

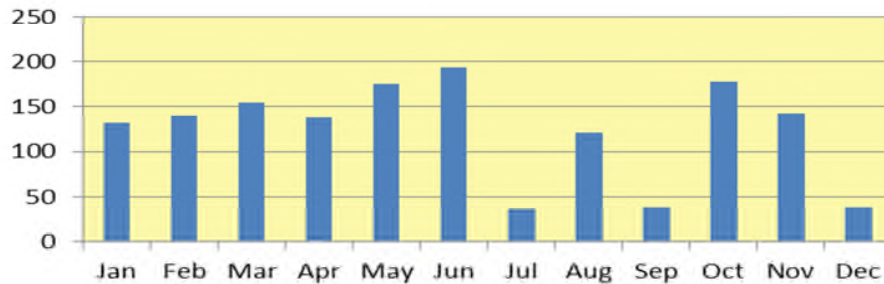




Facilities Department

Performance Measures

Work Orders Generated



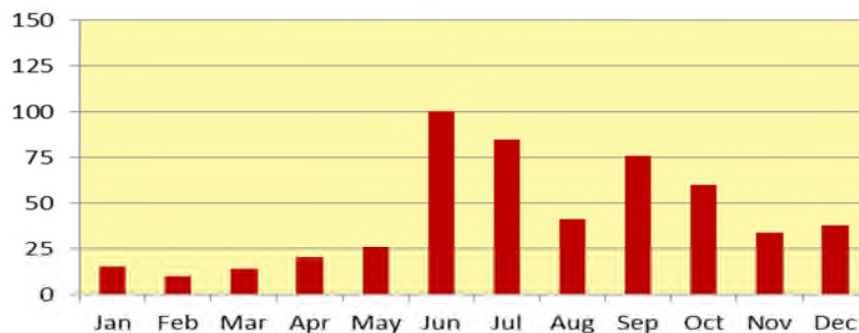
New work orders this month: generated either by corrective action requests, scheduled preventive maintenance, or normal department operations. Sharp rise in May & June due primarily to end of school year activities, teachers submitting work requests for summer, and Hanover Day support activities

Work Orders Completed



Completed work orders this month, generated either by corrective action requests, scheduled preventive maintenance, or normal department operations. Fairly steady rate of Work Orders completed until June, where drop-off corresponds to staff vacations and absence of Deputy, followed by raised prioritization on completing long-term projects.

Outstanding Work Orders



All work orders with Status of New Request, Work in Progress, Parts on Order, On Hold, Waiting More Information, Open Extended, or Deferred (includes scheduled PM work orders). Significant rise in June due to additional amount of work orders generated in combination with lack of staff availability due to vacations/absences. Note that many work orders are created for prolonged periods such as regular inspections of elevators and fire alarm system.



Facilities Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Facilities Manager	1.00	1.00	1.00	-
Deputy Superintendent - Facilities	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Temporary Assistant	0.50	0.50	0.50	-
Project Manager	0.34	0.34	0.34	-
Custodial Foreman	1.00	1.00	1.00	-
Maintenance Foreman	1.00	1.00	1.00	-
Skilled Maintenance Workers	2.00	2.00	3.00	1.00
Skilled Equipment Operator	1.00	1.00	-	(1.00)
Custodians	23.45	24.20	24.20	-
Total Full-time Equivalents	32.29	33.04	33.04	-

Personnel Notes

FTE numbers are calculated based on a 40 hour work week with the exception of the Administrative Assistant and clerical positions (35 hours/wk) and of the Project Manager position which is a shared position budgeted in thirds to the Facilities, Community Services, and Public Works Departments. Within the custodian positions tally there are 6 part-time positions (three at the JC Library (12, 9 & 9 hours/wk); one at the Senior Center (24 hours/wk), one at the Police Station (4 hours/wk on weekends), and one at the High School (8 hours/wk).

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

192 - PUBLIC BUILDINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-192-5110	SALARIES APPOINTED OFFICIALS	\$191,241.92	\$196,713.92	\$206,043.00	\$101,368.26	\$219,282.00	\$13,239.00	6.42
01-192-5113	SALARIES CLERICAL	\$35,998.10	\$49,778.30	\$60,269.00	\$27,630.36	\$57,551.00	\$-2,718.00	-4.50
01-192-5114	SALARIES PERMANENT FULL TIME	\$258,815.81	\$277,643.80	\$283,236.00	\$142,429.59	\$287,280.00	\$4,044.00	1.42
01-192-5115-11	SALARIES CUSTODIAN - TOWN HALL	\$52,394.57	\$50,783.71	\$70,374.00	\$34,156.39	\$66,540.00	\$-3,834.00	-5.44
01-192-5115-21	SALARIES CUSTODIAN - POLICE	\$54,252.66	\$61,108.14	\$55,271.00	\$30,254.07	\$56,582.00	\$1,311.00	2.37
01-192-5115-32	SALARIES CUSTODIAN - CEDAR	\$146,753.74	\$153,496.62	\$154,833.00	\$83,942.49	\$155,884.00	\$1,051.00	0.67
01-192-5115-33	SALARIES CUSTODIAN - CENTER	\$141,922.20	\$152,275.37	\$152,633.00	\$79,495.50	\$156,614.00	\$3,981.00	2.60
01-192-5115-34	SALARIES CUSTODIAN - SYLVESTER	\$86,102.60	\$102,492.36	\$101,222.00	\$54,882.00	\$103,266.00	\$2,044.00	2.01
01-192-5115-35	SALARIES CUSTODIAN - MIDDLE	\$219,867.31	\$271,022.89	\$305,465.00	\$146,801.65	\$308,166.00	\$2,701.00	0.88
01-192-5115-36	SALARIES CUSTODIAN - HIGH SCHOOL	\$250,503.78	\$261,919.29	\$263,400.00	\$143,581.49	\$269,248.00	\$5,848.00	2.22
01-192-5115-37	SALARIES CUSTODIAN - SALMOND	\$46,382.88	\$46,315.78	\$50,511.00	\$25,435.69	\$50,613.00	\$102.00	0.20
01-192-5115-41	SALARIES CUSTODIAN - DPW FACILITY	\$0.00	\$0.00	\$0.00	\$109.50	\$0.00	\$0.00	0.00
01-192-5115-51	SALARIES CUSTODIAN - SR CENTER	\$14,474.20	\$30,842.61	\$31,146.00	\$16,942.49	\$56,670.00	\$25,524.00	81.94
01-192-5115-61	SALARIES CUSTODIAN - LIBRARY	\$30,967.04	\$33,740.57	\$41,671.00	\$17,630.02	\$38,298.00	\$-3,373.00	-8.09
01-192-5121	PART TIME SEASONAL	\$12,507.30	\$18,439.14	\$14,000.00	\$15,829.93	\$16,000.00	\$2,000.00	14.28
01-192-5130	OVERTIME - MAINTENANCE	\$52,347.47	\$53,096.47	\$45,000.00	\$16,229.59	\$50,000.00	\$5,000.00	11.11
01-192-5130-11	OVERTIME - TOWN HALL	\$2,178.96	\$46.40	\$19,450.00	\$6,891.36	\$19,450.00	\$0.00	0.00
01-192-5130-21	OVERTIME - POLICE STATION	\$3,190.71	\$995.15	\$3,500.00	\$781.08	\$3,500.00	\$0.00	0.00
01-192-5130-22	OVERTIME - FIRE STATION	\$644.51	\$876.11	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00
01-192-5130-32	OVERTIME - CEDAR	\$13,772.77	\$3,159.11	\$11,000.00	\$7,973.11	\$11,000.00	\$0.00	0.00
01-192-5130-33	OVERTIME - CENTER	\$4,435.02	\$5,035.86	\$11,000.00	\$1,216.30	\$16,000.00	\$5,000.00	45.45
01-192-5130-34	OVERTIME - SYLVESTER	\$3,208.56	\$2,489.82	\$6,000.00	\$1,846.21	\$6,000.00	\$0.00	0.00
01-192-5130-35	OVERTIME - MIDDLE SCHOOL	\$25,684.49	\$1,272.31	\$21,000.00	\$6,442.65	\$21,000.00	\$0.00	0.00
01-192-5130-36	OVERTIME - HIGH SCHOOL	\$18,489.09	\$4,101.85	\$23,000.00	\$10,570.54	\$23,000.00	\$0.00	0.00
01-192-5130-37	OVERTIME - SALMOND	\$826.69	\$621.76	\$2,330.00	\$0.00	\$2,330.00	\$0.00	0.00
01-192-5130-51	OVERTIME - SR CENTER	\$5,394.76	\$917.17	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00
01-192-5130-61	OVERTIME - LIBRARY	\$1,219.59	\$476.70	\$1,500.00	\$0.00	\$1,500.00	\$0.00	0.00
01-192-5148	STIPEND	\$3,539.71	\$3,486.08	\$0.00	\$0.00	\$0.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$1,737,072.10	\$1,783,147.29	\$1,940,354.00	\$972,440.27	\$2,002,274.00	\$61,920.00	3.19

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

192 - PUBLIC BUILDINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-192-5211-11	ELECTRICITY - TOWN HALL	\$35,112.21	\$17,555.01	\$20,500.00	\$10,484.96	\$20,500.00	\$0.00	0.00
01-192-5211-21	ELECTRICITY - POLICE STATION	\$30,626.16	\$34,520.55	\$43,505.00	\$21,251.17	\$43,505.00	\$0.00	0.00
01-192-5211-22	ELECTRICITY - FIRE STATION	\$16,731.94	\$17,690.58	\$20,295.00	\$10,421.18	\$19,600.00	\$-695.00	-3.42
01-192-5211-23	ELECTRICITY - NEXTEL TOWER	\$0.00	\$0.00	\$5,000.00	\$0.00	\$1,000.00	\$-4,000.00	-80.00
01-192-5211-32	ELECTRICITY - CEDAR	\$51,264.15	\$53,190.05	\$59,200.00	\$25,452.14	\$61,000.00	\$1,800.00	3.04
01-192-5211-33	ELECTRICITY - CENTER	\$37,377.18	\$40,567.83	\$41,950.00	\$19,188.45	\$7,900.00	\$-34,050.00	-81.16
01-192-5211-34	ELECTRICITY - SYLVESTER	\$13,846.30	\$16,413.34	\$16,900.00	\$7,440.65	\$17,900.00	\$1,000.00	5.91
01-192-5211-35	ELECTRICITY - MIDDLE SCHOOL	\$113,324.10	\$109,815.23	\$123,500.00	\$53,112.76	\$113,500.00	\$-10,000.00	-8.09
01-192-5211-36	ELECTRICITY - HIGH SCHOOL	\$197,497.24	\$228,116.99	\$210,500.00	\$98,431.86	\$210,500.00	\$0.00	0.00
01-192-5211-37	ELECTRICITY - SALMOND	\$7,105.64	\$8,299.42	\$10,350.00	\$4,353.30	\$13,350.00	\$3,000.00	28.98
01-192-5211-41	ELECTRICITY - DPW FACILITY	\$9,661.24	\$8,747.23	\$10,500.00	\$3,082.17	\$10,500.00	\$0.00	0.00
01-192-5211-42	ELECTRICITY - CEMETERY GARAGE	\$911.14	\$1,282.18	\$1,000.00	\$501.23	\$1,000.00	\$0.00	0.00
01-192-5211-51	ELECTRICITY - SR CENTER	\$12,773.15	\$13,072.01	\$13,223.00	\$6,022.99	\$14,800.00	\$1,577.00	11.92
01-192-5211-61	ELECTRICITY - LIBRARY	\$24,702.90	\$27,362.33	\$27,347.00	\$16,391.17	\$27,347.00	\$0.00	0.00
01-192-5211-72	ELECTRICITY - STETSON HOUSE	\$355.11	\$708.11	\$2,000.00	\$526.83	\$1,000.00	\$-1,000.00	-50.00
01-192-5212	GAS	\$0.00	\$779.30	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-192-5212-11	GAS - TOWN HALL	\$11,971.82	\$9,761.29	\$14,210.00	\$1,831.66	\$14,210.00	\$0.00	0.00
01-192-5212-21	GAS - POLICE STATION	\$12,702.54	\$11,231.53	\$16,200.00	\$2,475.97	\$16,200.00	\$0.00	0.00
01-192-5212-22	GAS - FIRE STATION	\$18,652.10	\$14,391.04	\$18,450.00	\$2,714.98	\$16,000.00	\$-2,450.00	-13.27
01-192-5212-32	GAS - CEDAR	\$59,672.64	\$46,355.74	\$60,300.00	\$7,357.73	\$60,300.00	\$0.00	0.00
01-192-5212-33	GAS - CENTER	\$44,597.77	\$42,515.42	\$42,700.00	\$7,807.06	\$47,700.00	\$5,000.00	11.70
01-192-5212-34	GAS - SYLVESTER	\$22,902.55	\$17,500.74	\$23,575.00	\$2,564.96	\$25,000.00	\$1,425.00	6.04
01-192-5212-35	GAS - MIDDLE SCHOOL	\$68,000.30	\$48,411.54	\$72,800.00	\$6,965.98	\$58,000.00	\$-14,800.00	-20.32
01-192-5212-36	GAS - HIGH SCHOOL	\$49,416.91	\$43,741.16	\$62,100.00	\$6,950.20	\$50,000.00	\$-12,100.00	-19.48
01-192-5212-37	GAS - SALMOND	\$19,359.77	\$15,232.17	\$22,833.00	\$2,488.46	\$22,833.00	\$0.00	0.00
01-192-5212-41	GAS - DPW FACILITY	\$7,778.72	\$3,733.63	\$10,325.00	\$101.33	\$10,325.00	\$0.00	0.00
01-192-5212-42	GAS - CEMETERY	\$1,625.67	\$1,478.94	\$2,580.00	\$214.26	\$2,580.00	\$0.00	0.00
01-192-5212-51	GAS - SR CENTER	\$3,284.87	\$2,970.62	\$4,420.00	\$370.25	\$4,420.00	\$0.00	0.00
01-192-5212-61	GAS - LIBRARY	\$10,226.51	\$8,646.19	\$14,275.00	\$1,790.10	\$14,275.00	\$0.00	0.00
01-192-5212-72	GAS - STETSON HOUSE	\$1,359.74	\$159.21	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00
01-192-5230	BLD MAINT	\$0.00	\$8.91	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

192 - PUBLIC BUILDINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-192-5230-11	BLDG MAINT - TOWN HALL	\$29,794.73	\$25,423.71	\$11,000.00	\$24,306.48	\$20,030.00	\$9,030.00	82.09
01-192-5230-21	BLDG MAINT - POLICE STATION	\$7,456.96	\$64,344.10	\$7,200.00	\$13,317.07	\$10,010.00	\$2,810.00	39.02
01-192-5230-22	BLDG MAINT - FIRE STATION	\$56,769.63	\$59,922.98	\$10,200.00	\$14,664.84	\$12,380.00	\$2,180.00	21.37
01-192-5230-32	BLDG MAINT - CEDAR	\$30,146.26	\$50,919.29	\$28,390.00	\$17,404.50	\$27,240.00	\$-1,150.00	-4.05
01-192-5230-33	BLDG MAINT - CENTER	\$37,831.50	\$28,509.30	\$35,800.00	\$17,705.98	\$26,500.00	\$-9,300.00	-25.97
01-192-5230-34	BLDG MAINT - SYLVESTER	\$15,769.11	\$10,199.99	\$26,700.00	\$4,475.30	\$24,570.00	\$-2,130.00	-7.97
01-192-5230-35	BLDG MAINT - MIDDLE SCHOOL	\$68,399.87	\$47,920.48	\$65,000.00	\$43,226.80	\$65,200.00	\$200.00	0.30
01-192-5230-36	BLDG MAINT - HIGH SCHOOL	\$114,388.36	\$98,442.41	\$80,250.00	\$43,818.57	\$80,030.00	\$-220.00	-0.27
01-192-5230-37	BLDG MAINT - SALMOND	\$15,371.85	\$16,405.00	\$17,200.00	\$13,291.28	\$15,590.00	\$-1,610.00	-9.36
01-192-5230-41	BLDG MAINT - DPW FACILITY	\$2,024.32	\$39,303.85	\$5,645.00	\$4,960.12	\$5,145.00	\$-500.00	-8.85
01-192-5230-42	BLDG - MAINT CEMETERY GARAGE	\$437.68	\$177.25	\$500.00	\$25.99	\$640.00	\$140.00	28.00
01-192-5230-51	BLDG MAINT - SR CENTER	\$10,766.62	\$9,808.97	\$9,900.00	\$5,897.03	\$12,625.00	\$2,725.00	27.52
01-192-5230-61	BLDG MAINT - LIBRARY	\$6,143.03	\$9,732.92	\$11,400.00	\$1,421.29	\$13,080.00	\$1,680.00	14.73
01-192-5230-72	BLDG MAINT - STETSON	\$5,031.16	\$1,359.97	\$5,000.00	\$507.55	\$5,000.00	\$0.00	0.00
01-192-5230-74	BLD MAINT-SCHOOLS	\$27,997.36	\$33,770.49	\$32,000.00	\$4,090.61	\$33,700.00	\$1,700.00	5.31
01-192-5240	VEHICLE MAINT	\$14,125.84	\$17,580.83	\$9,900.00	\$8,115.12	\$18,000.00	\$8,100.00	81.81
01-192-5250-11	EQUIP MAINT - TOWN HALL	\$468.30	\$2,369.85	\$4,000.00	\$1,879.18	\$10,450.00	\$6,450.00	161.25
01-192-5250-21	EQUIP MAINT - POLICE STATION	\$560.19	\$3,376.63	\$2,020.00	\$6,887.91	\$5,920.00	\$3,900.00	193.06
01-192-5250-22	EQUIP MAINT - FIRE STATION	\$198.94	\$2,193.04	\$2,000.00	\$1,345.85	\$3,966.00	\$1,966.00	98.30
01-192-5250-32	EQUIP MAINT - CEDAR	\$874.09	\$2,772.32	\$8,070.00	\$1,541.05	\$12,530.00	\$4,460.00	55.26
01-192-5250-33	EQUIP MAINT - CENTER	\$4,824.33	\$3,589.09	\$13,000.00	\$2,951.04	\$19,230.00	\$6,230.00	47.92
01-192-5250-34	EQUIP MAINT - SYLVESTER	\$0.00	\$760.59	\$4,600.00	\$675.70	\$4,510.00	\$-90.00	-1.95
01-192-5250-35	EQUIP MAINT - MIDDLE SCHOOL	\$4,416.56	\$2,389.14	\$8,769.00	\$2,828.30	\$16,460.00	\$7,691.00	87.70
01-192-5250-36	EQUIP MAINT - HIGH SCHOOL	\$5,772.40	\$29,376.23	\$20,300.00	\$11,445.01	\$20,300.00	\$0.00	0.00
01-192-5250-37	EQUIP MAINT - SALMOND	\$347.52	\$255.00	\$3,400.00	\$931.75	\$3,000.00	\$-400.00	-11.76
01-192-5250-41	EQUIP MAINT - DPW FACILITY	\$592.76	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100.00
01-192-5250-42	EQUIP MAINT - CEMETERY GARAGE	\$36.59	\$0.00	\$500.00	\$0.00	\$0.00	\$-500.00	-100.00
01-192-5250-51	EQUIP MAINT - SR CENTER	\$0.00	\$1,962.19	\$3,500.00	\$2,223.12	\$3,255.00	\$-245.00	-7.00
01-192-5250-61	EQUIP MAINT - LIBRARY	\$0.00	\$1,159.20	\$1,350.00	\$357.94	\$5,350.00	\$4,000.00	296.29
01-192-5250-74	EQUIP MAINT - SCHOOLS	\$7,571.59	\$6,409.89	\$7,200.00	\$3,744.75	\$7,200.00	\$0.00	0.00
01-192-5319	OTHER CONTRACTED SERVICE	\$-47,415.00	\$7,797.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

192 - PUBLIC BUILDINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-192-5319-11	OTHER CONTRACTED SERVICE - TH	\$36,163.16	\$2,309.67	\$3,000.00	\$2,939.00	\$4,000.00	\$1,000.00	33.33
01-192-5319-21	OTHER CONTRACTED SERVICE -	\$9,397.08	\$15,107.02	\$2,500.00	\$515.00	\$2,500.00	\$0.00	0.00
01-192-5319-22	OTHER CONTRACTED SERVICE - FIRE	\$21,333.26	\$3,484.62	\$2,000.00	\$636.00	\$5,000.00	\$3,000.00	150.00
01-192-5319-32	OTHER CONTRACTED SERVICE - CEDAR	\$16,144.87	\$4,213.58	\$1,800.00	\$14,418.69	\$4,800.00	\$3,000.00	166.66
01-192-5319-33	OTHER CONTRACTED SERVICE -	\$18,954.01	\$4,360.19	\$3,300.00	\$3,740.00	\$4,300.00	\$1,000.00	30.30
01-192-5319-34	OTHER CONTRACTED SERVICE - SYLV	\$3,916.35	\$2,182.34	\$2,300.00	\$647.00	\$3,300.00	\$1,000.00	43.47
01-192-5319-35	OTHER CONTRACTED SERVICE - MS	\$23,652.69	\$7,583.86	\$2,400.00	\$1,269.00	\$5,900.00	\$3,500.00	145.83
01-192-5319-36	OTHER CONTRACTED SERVICE - HS	\$54,913.36	\$23,626.37	\$5,980.00	\$6,607.67	\$7,155.00	\$1,175.00	19.64
01-192-5319-37	OTHER CONTRACTED SERVICE -	\$19,740.33	\$3,073.00	\$1,400.00	\$2,131.00	\$2,400.00	\$1,000.00	71.42
01-192-5319-41	OTHER CONTRACTED SERVICE - HW	\$6,838.70	\$1,180.50	\$0.00	\$360.00	\$0.00	\$0.00	0.00
01-192-5319-43	OTHER CONTRACTED SERVICE - ADMIN	\$1,595.91	\$11,506.66	\$12,700.00	\$11,560.34	\$12,200.00	\$-500.00	-3.93
01-192-5319-51	OTHER CONTRACTED SERVICE - COA	\$16,410.00	\$3,029.00	\$3,200.00	\$1,217.00	\$2,670.00	\$-530.00	-16.56
01-192-5319-61	OTHER CONTRACTED SERVICE - LIB	\$4,732.36	\$1,293.36	\$500.00	\$603.00	\$700.00	\$200.00	40.00
01-192-5319-72	OTHER CONTRACTED SERVICE -	\$0.00	\$922.50	\$500.00	\$197.00	\$500.00	\$0.00	0.00
01-192-5319-74	OTHER CONTRACTED	\$9,910.00	\$7,598.00	\$1,400.00	\$0.00	\$1,400.00	\$0.00	0.00
01-192-5319-75	OTHER CONTRACTED SERVICE - HS	\$6,900.00	\$64,122.22	\$65,000.00	\$16,138.33	\$45,000.00	\$-20,000.00	-30.76
01-192-5340	TELEPHONE-CENTREX SYSTEM	\$61,457.78	\$58,252.28	\$54,000.00	\$30,831.35	\$67,900.00	\$13,900.00	25.74
01-192-5340-41	TELEPHONE - DPW FACILITY	\$382.03	\$382.03	\$630.00	\$208.38	\$630.00	\$0.00	0.00
01-192-5340-42	TELEPHONE - CEMETERY GARAGE	\$824.99	\$858.80	\$720.00	\$435.09	\$720.00	\$0.00	0.00
01-192-5340-43	TELEPHONE - DPW ADMINISTRATION	\$6,299.83	\$6,625.22	\$8,200.00	\$3,926.08	\$6,691.00	\$-1,509.00	-18.40
01-192-5340-51	TELEPHONE-SENIOR CENTER	\$4,106.16	\$5,494.66	\$3,840.00	\$3,243.99	\$7,224.00	\$3,384.00	88.12
01-192-5423	SUPPLIES (COPIER)	\$246.96	\$41.32	\$7,000.00	\$0.00	\$7,000.00	\$0.00	0.00
01-192-5450-11	CUSTODIAL SUPPLIES - TH	\$112.96	\$100.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00
01-192-5450-21	CUSTODIAL SUPPLIES - POLICE	\$0.00	\$184.40	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00
01-192-5450-22	CUSTODIAL SUPPLIES - FIRE	\$394.38	\$89.24	\$800.00	\$0.00	\$800.00	\$0.00	0.00
01-192-5450-37	MAINTENANCE SUPPLIES - SALMOND	\$2,475.96	\$1,593.00	\$0.00	\$344.58	\$0.00	\$0.00	0.00
01-192-5450-43	CUSTODIAL SUPPLIES - ADMIN	\$13,319.18	\$5,535.11	\$2,500.00	\$2,802.64	\$2,500.00	\$0.00	0.00
01-192-5450-51	CUSTODIAL SUPPLIES - COA	\$0.00	\$0.00	\$1,000.00	\$45.04	\$1,000.00	\$0.00	0.00
01-192-5450-61	CUSTODIAL SUPPLIES - LIB	\$0.00	\$0.00	\$800.00	\$22.52	\$800.00	\$0.00	0.00
01-192-5450-74	CUSTODIAL SUPPLIES - SCHOOLS SW	\$37,604.62	\$106,955.10	\$100,875.00	\$61,881.38	\$100,875.00	\$0.00	0.00
01-192-5585-11	UNIFORMS - TH	\$800.00	\$797.36	\$800.00	\$480.13	\$800.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

192 - PUBLIC BUILDINGS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-192-5585-21	UNIFORMS - POLICE	\$799.07	\$844.00	\$800.00	\$334.28	\$800.00	\$0.00	0.00
01-192-5585-32	UNIFORMS - CEDAR	\$2,177.12	\$2,280.95	\$2,400.00	\$1,774.09	\$2,400.00	\$0.00	0.00
01-192-5585-33	UNIFORMS - CENTER	\$2,395.87	\$2,139.68	\$2,400.00	\$2,637.83	\$2,400.00	\$0.00	0.00
01-192-5585-34	UNIFORMS - SYLV	\$1,269.46	\$1,420.42	\$1,600.00	\$597.10	\$1,600.00	\$0.00	0.00
01-192-5585-35	UNIFORMS - MS	\$3,233.31	\$4,812.69	\$4,000.00	\$2,281.04	\$4,000.00	\$0.00	0.00
01-192-5585-36	UNIFORMS - HS	\$4,194.32	\$2,956.74	\$4,000.00	\$3,348.26	\$4,000.00	\$0.00	0.00
01-192-5585-37	UNIFORMS - SALMOND	\$793.12	\$791.19	\$800.00	\$455.12	\$800.00	\$0.00	0.00
01-192-5585-43	UNIFORMS - ADMIN	\$0.00	\$536.40	\$1,500.00	\$277.90	\$1,500.00	\$0.00	0.00
01-192-5585-51	UNIFORMS - COA	\$182.66	\$125.00	\$480.00	\$0.00	\$480.00	\$0.00	0.00
01-192-5585-61	UNIFORMS - LIB	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00
01-192-5585-74	UNIFORMS - MAINT	\$4,979.72	\$4,140.85	\$4,175.00	\$2,855.66	\$4,175.00	\$0.00	0.00
01-192-5860-43	EQUIPMENT PURCHASE - ADMIN	\$659.79	\$203.87	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00
01-192-5861	FURNISHINGS	\$0.00	\$0.00	\$10,000.00	\$1,992.00	\$10,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$1,742,877.07	\$1,785,243.83	\$1,738,932.00	\$758,087.42	\$1,730,876.00	\$-8,056.00	-0.46
192 PUBLIC BUILDINGS SUB-TOTAL:		\$3,479,949.17	\$3,568,391.12	\$3,679,286.00	\$1,730,527.69	\$3,733,150.00	\$53,864.00	1.46



Facilities Department

Salaries by Account

192 - FACILITIES									
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		% Change
			FTE	Amount	FTE	Amount	FTE	Amount	
01-192-5110	Facilities Manager	Salary	1.00	\$ 97,589	1.00	\$ 107,010	1.00	\$ 115,000	6.95%
01-192-5110	Deputy Sup - Facilities	Salary	1.00	\$ 81,530	1.00	\$ 86,472		\$ (86,472)	0.00%
01-192-5110	Deputy Sup - Facilities	Salary					1.00	\$ 83,645	100.00%
01-192-5110	Project Manager	Salary	0.34	\$ 19,452	0.34	\$ 20,567	0.34	\$ 20,637	0.34%
TOTAL	01-192-5110 Salaries - Appointed Officials		2.00	\$ 179,119	2.00	\$ 193,482	2.34	\$ 219,282	11.77%
01-192-5113	Temporary Assistant	Hourly	1.00	\$ 39,119				\$ -	0.00%
01-192-5113	Temporary Assistant	Hourly			0.30	\$ 12,095	0.50	\$ 11,858	-2.00%
01-192-5113	Administrative Asst.	Salary			1.00	\$ 48,174	1.00	\$ 45,693	-5.43%
TOTAL	01-192-5113 Salaries - Clerical		1.00	\$ 39,119	1.30	\$ 60,269	1.50	\$ 57,551	-4.72%
01-192-5114	Skilled Maint Worker	Hourly	1.00	\$ 51,708	1.00	\$ 52,534		\$ (52,534)	0.00%
01-192-5114	Skilled Maint Worker	Hoisting	-	\$ 700	-	\$ 700		\$ (700)	0.00%
01-192-5114	Skilled Maint Worker	Hourly					1.00	\$ 53,584	100.00%
01-192-5114	Custodial Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,322	1.00	\$ 61,533	1.97%
01-192-5114	Skilled Maint Worker	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,578	1.95%
01-192-5114	Skilled Maint Worker	Service Award	-	\$ 1,800	-	\$ 1,800	-	\$ 1,835	1.93%
01-192-5114	Skilled Maint Worker	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,578	1.95%
01-192-5114	Skilled Maint Worker	Hoisting	-	\$ 700	-	\$ 700	-	\$ 720	2.78%
01-192-5114	Maintenance Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,322	1.00	\$ 61,533	1.97%
01-192-5114	Maintenance Foreman	Service Award	-	\$ 900	-	\$ 900	-	\$ 918	1.96%
TOTAL	01-192-5114 Salaries - Perm FT		5.00	\$ 277,984	5.00	\$ 282,346	5.00	\$ 287,280	4.93%
01-192-5115-11	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-11	Custodian	Hourly	-	\$ -	-	\$ 20,763	-	\$ 15,927	-30.36%
TOTAL	01-192-5115-11 Salaries Custodian - Town Hall		1.00	\$ 48,816	1.00	\$ 70,374	1.00	\$ 66,540	-5.76%
01-192-5115-21	Custodian	Hourly	0.10	\$ 4,882				\$ -	0.00%
01-192-5115-21	Substitute custodians	Hourly						\$ 5,051	100.00%
01-192-5115-21	Custodian	Hourly	1.00	\$ 48,815	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-21	Custodian	Service Award	-	\$ 900	-	\$ 900	-	\$ 918	1.96%
TOTAL	01-192-5115-21 Salaries Custodian - Police Station		1.10	\$ 54,597	1.00	\$ 50,511	1.00	\$ 56,582	6.07%
01-192-5115-32	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-32	Custodian	Service Award	-	\$ 1,800	-	\$ 1,800	-	\$ 1,836	1.96%
01-192-5115-32	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-32	Custodian	Service Award	-	\$ 1,100	-	\$ 1,100	-	\$ 1,122	1.96%
01-192-5115-32	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611		\$ (49,611)	0.00%
01-192-5115-32	Custodian	Service Award	-	\$ 3,100	-	\$ 3,100		\$ (3,100)	0.00%
01-192-5115-32	Custodian	Hourly	-	\$ 3,100	-	\$ 3,100	1.00	\$ 51,700	94.00%
TOTAL	01-192-5115-32 Salaries Custodian - Cedar School		3.00	\$ 155,548	3.00	\$ 157,933	3.00	\$ 155,884	-1.31%
01-192-5115-33	Custodian	Hourly	1.00	\$ 48,816				\$ -	0.00%
01-192-5115-33	Custodian	Hourly	1.00	\$ 48,816				\$ -	0.00%
01-192-5115-33	Custodian	Service Award	-	\$ 900				\$ -	0.00%
01-192-5115-33	Custodian	Hourly			1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-33	Custodian	Service Award				\$ 1,800	-	\$ 1,836	1.96%
01-192-5115-33	Custodian	Hourly			1.00	\$ 49,611		\$ (49,611)	0.00%
01-192-5115-33	Custodian	Service Award			-	\$ 1,800		\$ (1,800)	0.00%
01-192-5115-33	Custodian	Hourly					1.00	\$ 52,430	100.00%
01-192-5115-33	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-33	Custodian	Service Award	-	\$ 1,100	-	\$ 1,100	-	\$ 1,122	1.96%
TOTAL	01-192-5115-33 Salaries Custodian - Center School		3.00	\$ 148,448	3.00	\$ 153,533	3.00	\$ 156,614	3.08%
01-192-5115-34	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-34	Custodian	Service Award	-	\$ 900	-	\$ 900	-	\$ 918	1.96%
01-192-5115-34	Custodian	Hourly	-	\$ -	1.00	\$ 49,611	1.00	\$ 50,613	1.98%
01-192-5115-34	Custodian	Service Award	-	\$ -	-	\$ 1,100	-	\$ 1,122	1.96%
01-192-5115-34	Custodian	Hourly	0.75	\$ 36,612				\$ -	0.00%
01-192-5115-34	Custodian	Service Award	-	\$ 675				\$ -	0.00%
TOTAL	01-192-5115-34 Salaries Custodian - Sylvester School		1.75	\$ 87,003	2.00	\$ 101,222	2.00	\$ 103,266	1.98%



Facilities Department

01-192-5115-35	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-35	Custodian	Service Award	-	\$ 1,100	-	\$ 1,800	-	\$ 1,122	\$ (678)	-60.43%
01-192-5115-35	Custodian	Hourly	1.00	\$ 48,815	1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-35	Custodian	Service Award	-	\$ 1,100	-	\$ 1,100	-	\$ 1,122	\$ 22	1.96%
01-192-5115-35	Custodian	Hourly			1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-35	Custodian	Service Award					-	\$ 1,122	\$ 1,122	100.00%
01-192-5115-35	Custodian	Hourly			1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-35	Custodian	Hourly			1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-35	Custodian	Service Award					-	\$ 1,122	\$ 1,122	100.00%
01-192-5115-35	Custodian	Hourly	1.00	\$ 48,816					\$ -	0.00%
01-192-5115-35	Custodian	Hourly					1.00	\$ 50,613	\$ 50,613	100.00%
01-192-5115-35	Custodian	Hourly	1.00	\$ 48,816					\$ -	0.00%
01-192-5115-35	Custodian	Service Award	-	\$ 1,800					\$ -	0.00%
TOTAL	01-192-5115-35 Salaries Custodian - Middle School		4.00	\$ 199,263	5.00	\$ 250,955	6.00	\$ 308,166	\$ 57,211	18.56%
01-192-5115-36	Custodian	Hourly	1.00	\$ 48,816					\$ -	0.00%
01-192-5115-36	Custodian	Service Award	-	\$ 900					\$ -	0.00%
01-192-5115-36	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-36	Custodian	Service Award					-	\$ 918	\$ 918	100.00%
01-192-5115-36	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-36	Custodian	Service Award	-	\$ 3,100	-	\$ 3,100	-	\$ 3,162	\$ 62	1.96%
01-192-5115-36	Custodian	Hourly	1.00	\$ 48,816					\$ -	0.00%
01-192-5115-36	Custodian	Service Award	-	\$ 1,100					\$ -	0.00%
01-192-5115-36	Custodian	Hourly			1.00	\$ 48,337			\$ (48,337)	0.00%
01-192-5115-36	Custodian	Service Award			-	\$ 900			\$ (900)	0.00%
01-192-5115-36	Custodian	Hourly			1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-36	Custodian	Hourly				\$ 900			\$ (900)	0.00%
01-192-5115-36	Custodian	Hourly					1.00	\$ 50,613	\$ 50,613	100.00%
01-192-5115-36	Custodian	Service Award					-	\$ 1,836	\$ 1,836	100.00%
01-192-5115-36	Custodian	Hourly	0.20	\$ 9,000	0.20	\$ 9,145	0.20	\$ 9,145	\$ -	0.00%
01-192-5115-36	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611	1.00	\$ 50,613	\$ 1,002	1.98%
01-192-5115-36	Custodian	Service Award	-	\$ 1,100	-	\$ 1,100	-	\$ 1,122	\$ 22	1.96%
TOTAL	01-192-5115-36 Salaries Custodian - High School		5.20	\$ 259,280	5.20	\$ 261,926	5.20	\$ 269,248	\$ 7,322	2.72%
01-192-5115-37	Custodian	Hourly	1.00	\$ 48,816	1.00	\$ 49,611			\$ (49,611)	0.00%
01-192-5115-37	Custodian	Service Award				\$ 900			\$ (900)	0.00%
01-192-5115-37	Custodian	Hourly					1.00	\$ 50,613	\$ 50,613	100.00%
TOTAL	01-192-5115-37 Salaries Custodian - Salmond School		1.00	\$ 48,816	1.00	\$ 50,511	1.00	\$ 50,613	\$ 102	0.20%
01-192-5115-51	Custodian	Hourly	0.60	\$ 29,290	1.00	\$ 29,766	0.50	\$ 30,368	\$ 602	1.98%
01-192-5115-51	Custodian	Service Award	-	\$ 1,808	-	\$ 1,380	-	\$ 1,402	\$ 22	1.57%
01-192-5115-51	Animal Control Officer	Hourly	-	\$ -	-	\$ -	-	\$ 24,900	\$ 24,900	100.00%
TOTAL	01-192-5115-51 Salaries Custodian - Senior Center		0.60	\$ 31,098	1.00	\$ 31,146	0.50	\$ 56,670	\$ 25,524	45.04%
01-192-5115-61	Substitute custodian	Hourly	0.23	\$ 10,983	0.34	\$ 11,162	0.50	\$ 11,388	\$ 226	1.98%
01-192-5115-61	Custodian	Hourly	0.30	\$ 14,645	0.34	\$ 14,883	0.50	\$ 15,184	\$ 301	1.98%
01-192-5115-61	Custodian	Service Award	-	\$ 330	-	\$ 330	-	\$ 338	\$ 8	2.37%
01-192-5115-61	Substitute custodian	Hourly	0.30	\$ 14,645	0.34	\$ 11,162	0.50	\$ 11,388	\$ 226	1.98%
TOTAL	01-192-5115-61 Salaries Custodian - Library		0.83	\$ 40,603	1.02	\$ 37,537	1.50	\$ 38,298	\$ 761	1.99%
01-192-5148	Media Specialist	Stipend	-	\$ 3,500					\$ -	0.00%
TOTAL	01-192-5148 Stipends		-	\$ 3,500	-	\$ -			\$ -	0.00%

*Animal Control hours budgeted in Facilities per Town Manager.



PUBLIC WORKS



"Hanover, Honoring Yesterday As We Build For Tomorrow"

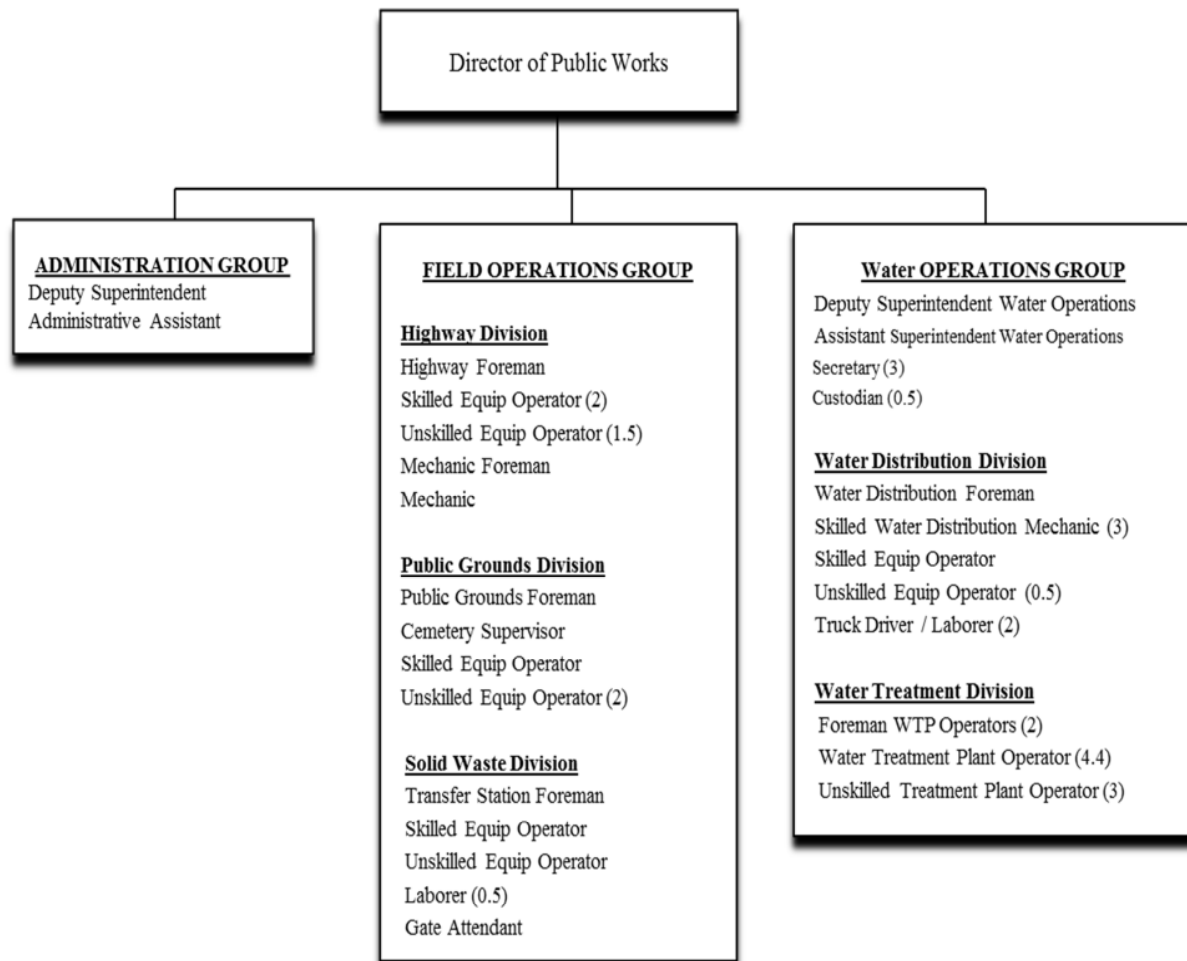


Public Works Department

Public Works Department Mission

The mission of the Hanover Public Works Department is to protect, preserve, improve and manage the Town's infrastructure and related assets. Infrastructure includes the Town's roadway and drainage network, dams, bridges, cemeteries, parks, transfer station, water distribution system, and drinking water treatment plants. In addition the DPW manages and provides snow removal services for all roads and facilities as well as support services for other Town departments. Public works employees are either working or on-call 24 hours a day, 365 days a year to respond to any infrastructure related challenge that may arise.

Organizational Chart





Public Works Department

Goals and Objectives

- Perform Chapter 90 funded street resurfacing.
- Perform Phase 2 inspection of the Forge Pond Dam and or the Curtis Crossing Dam and begin the process of designing improvements to bring the structures up to current State dam safety standards.
- Complete the update of the stormwater management plan to comply with changes to Federal stormwater regulations and perform outfall sampling in accordance with the plan.
- Integrate solid waste operational data and water quality data into appropriate pages on the Town website and develop project management web pages for capital projects on the website in accordance with Board of Selectmen goals.
- Develop strategies to control electronic waste costs in the solid waste budget.

Accomplishments

- Resurfaced Broadway from Spring Street to Waterford Drive, East Street, and Country Road.
- Performed periodic 10-year Phase 1 inspections of the Curtis Crossing Dam and Forge Pond Dam.
- Processed and transferred 6,900 tons of solid waste and recyclables.
- Updated townwide street condition inventory and developed street repair priority list.
- Commenced near real-time reporting of solid waste operational data into public works databases for reporting on the town website in an open data format and in accordance with Board of Selectmen goals

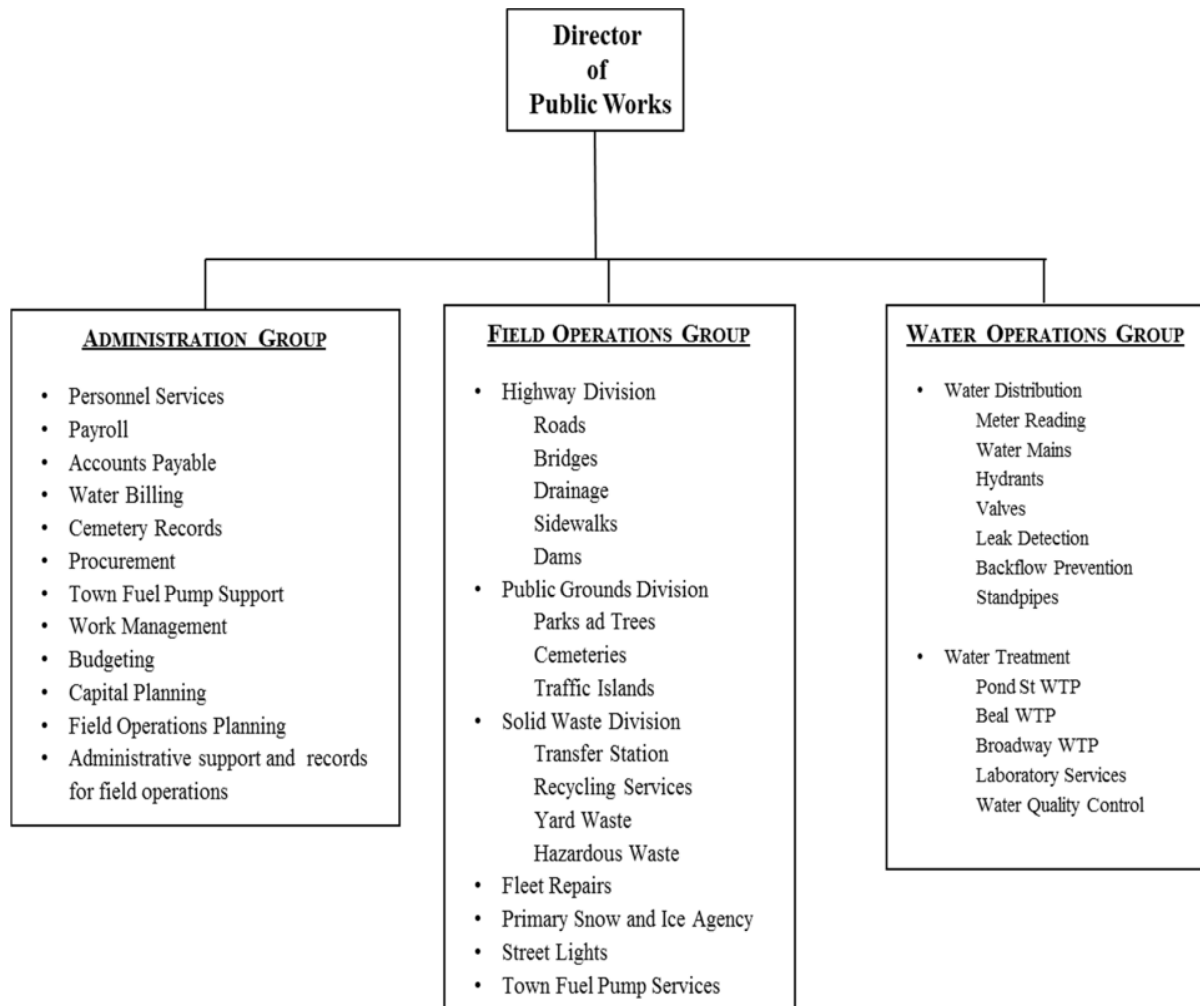
Significant Budget Changes or Initiatives

There were no significant changes to the Department of Public Works budget for the fiscal year.



Public Works Department

Programs and Services

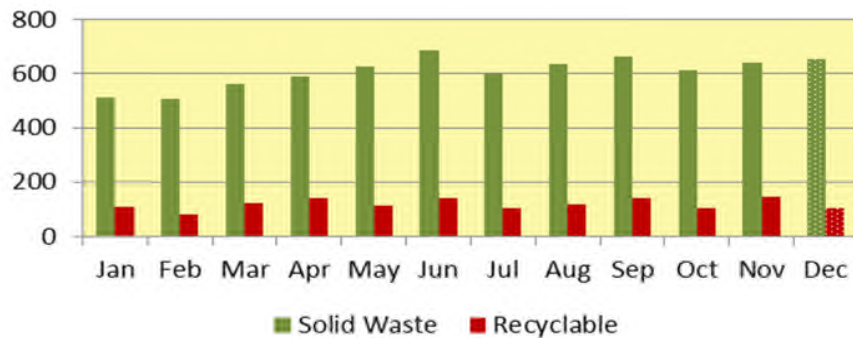




Public Works Department

Performance Measures

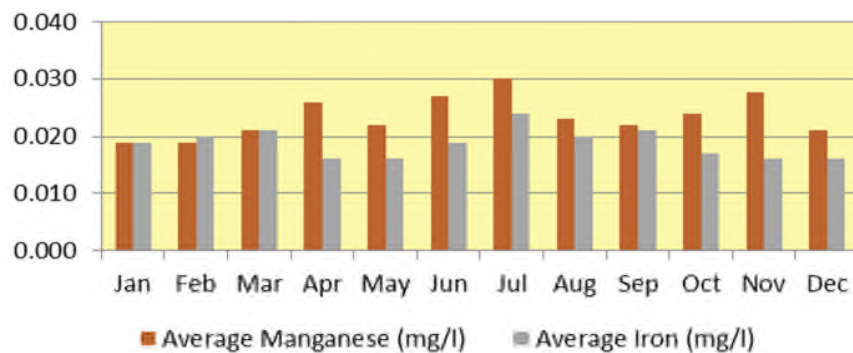
DPW - Processed Tons



Note: December is an estimate

Total solid waste numbers for 2016 are up 1.3% over 2015 with recyclables down 2.7%. MSW is up 2.7%. Construction and demolition debris is down 7.6% and bulky waste up 76%, the combination of the two up 9 tons over 2015.

Water - Finished

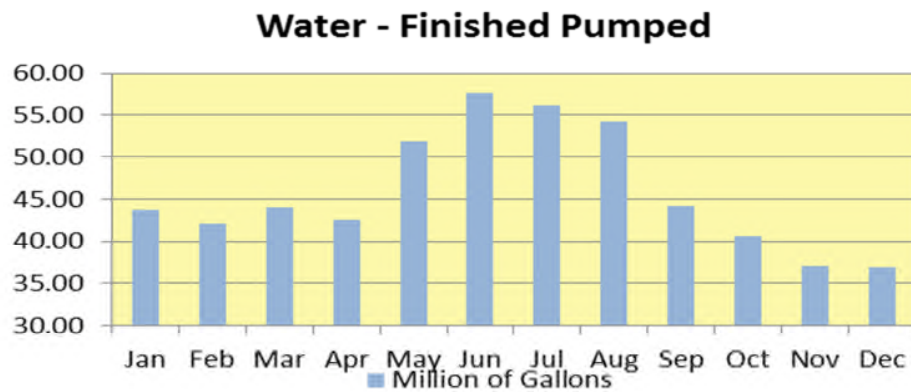


Finished Water quality remains strong at all three treatment plants with iron and manganese levels well within our treatment goals. This is further evidenced by the relative lack of water quality complaints which we believe is a function of finished water quality and the effectiveness of the spring and fall flushing programs.



Public Works Department

Performance Measures cont'd.



Water quantity pumped for September thru December reflects the seasonal transition from the summer back to normal year-round operations. Daily consumption is within the short-term pumping capacity of the Town's well fields and treatment plants.



Public Works Department

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Director of Public Works	1.00	1.00	1.00	-
Administration				
Project Manager	0.33	0.33	0.33	-
Deputy Superintendent	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Highway				
Highway Foreman	1.00	1.00	1.00	-
Mechanic Foreman	1.00	1.00	1.00	-
Skilled Equipment Operator	2.00	2.00	2.00	-
Mechanic	1.00	1.00	1.00	-
Unskilled Equipment Operator	1.50	1.50	1.50	-
Public Grounds				
Foreman	1.00	1.00	1.00	-
Cemetery Supervisor	1.00	1.00	1.00	-
Skilled Equipment Operator	1.00	1.00	1.00	-
Unskilled Equipment Operator	2.00	2.00	2.00	-
Transfer Station				
Foreman	1.00	1.00	1.00	-
Skilled Equipment Operator	1.00	1.00	1.00	-
Unskilled Equipment Operator	-	-	1.00	1.00
Truck Driver/Laborer	1.00	1.00	-	(1.00)
Laborer	0.50	0.50	0.50	-
Gate Attendant	1.00	1.00	1.00	-
Water Division				
Deputy Superintendent Water Operations	1.00	1.00	1.00	-
Assistant Superintendent Water Operation	-	-	1.00	1.00
Secretary	3.00	1.00	3.00	2.00
Custodian	0.50	0.50	0.50	-
Chief WTP Operator	2.00	2.00	-	(2.00)
Foreman WTP Operator	-	-	2.00	2.00
Water Treatment Plant Operator	5.40	5.40	4.40	(1.00)
Unskilled Treatment Plant Operator	1.00	1.00	3.00	2.00
Water Distribution Foreman	1.00	1.00	1.00	-
Skilled Water Distribution Mechanic	2.00	2.00	3.00	1.00
Unskilled Water Distribution Mechanic	1.00	1.00	-	(1.00)
Skilled Equipment Operator	1.00	1.00	1.00	-
Unskilled Equipment Operator	0.50	0.50	0.50	-
Truck Driver/Laborer	2.00	2.00	2.00	-
Total Full-time Equivalents	39.73	37.73	41.73	4.00



Public Works Department

Personnel Notes

FTEs are based on a 35 hour work week and are benefit eligible. Two positions from the Water Department were proposed to be transferred to the Finance Department but continued to be paid by the Water Enterprise Fund in FY2017. Due to enhancements to internal software and processes, this transfer never took place and the employees have been moved back to the Water Department for FY2018.

The FY2018 budget proposes a restructuring of the water treatment personnel with two Chief Water Treatment Plant Operators being reclassified as Water Treatment Plant Foremen and the creation of a new Assistant Superintendent – Water Treatment position to oversee the operation of the water treatment operation.

Finally, change in personnel in FY2017 resulted in the hiring of an unskilled Water Treatment Plant Operator to fill a position vacated by a Water Treatment Plant Operator who left to fill a position in another community. The operator who was hired is not expected to obtain the necessary licenses in FY2018 to be classified as a full Water Treatment Plant Operator.

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

421 - DPW ADMINISTRATION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-421-5110	SALARIES-APPOINTED OFFICIALS	\$165,818.46	\$169,761.09	\$174,087.00	\$90,721.39	\$178,135.00	\$4,048.00	2.32
01-421-5113	SALARIES-CLERICAL	\$43,626.32	\$41,909.88	\$43,361.00	\$24,451.16	\$44,041.00	\$680.00	1.56
01-421-5130	OVERTIME	\$0.00	\$0.00	\$918.00	\$0.00	\$917.00	\$-1.00	-0.10
01-421-5148	STIPEND	\$3,539.71	\$3,486.08	\$3,500.00	\$0.00	\$0.00	\$-3,500.00	-100.00
PERSONNEL SUB-TOTAL:		\$212,984.49	\$215,157.05	\$221,866.00	\$115,172.55	\$223,093.00	\$1,227.00	0.55
01-421-5250	EQUIPMENT MAINTENANCE	\$936.00	\$1,356.13	\$600.00	\$7,573.03	\$1,000.00	\$400.00	66.66
01-421-5310	ENGINEERING	\$3,500.00	\$18,305.00	\$20,000.00	\$5,213.50	\$20,000.00	\$0.00	0.00
01-421-5319	OTHER CONTRACTED SERVICE	\$10,767.09	\$15,717.51	\$16,680.00	\$3,907.80	\$14,200.00	\$-2,480.00	-14.86
01-421-5340	TELEPHONE	\$10,410.92	\$9,933.66	\$9,900.00	\$6,780.01	\$12,300.00	\$2,400.00	24.24
01-421-5344	ADVERTISING	\$377.56	\$724.01	\$1,200.00	\$1,067.77	\$1,200.00	\$0.00	0.00
01-421-5345	POSTAGE & MAIL PERMITS	\$2,230.32	\$3,184.51	\$1,100.00	\$-63.45	\$2,100.00	\$1,000.00	90.90
01-421-5420	OFFICE SUPPLIES	\$8,875.43	\$8,332.37	\$5,100.00	\$6,764.62	\$7,000.00	\$1,900.00	37.25
01-421-5421	PRINTING & STATIONARY	\$221.76	\$5,056.73	\$1,100.00	\$384.13	\$2,300.00	\$1,200.00	109.09
01-421-5585	UNIFORMS	\$1,118.19	\$512.84	\$800.00	\$150.98	\$800.00	\$0.00	0.00
01-421-5720	REGISTRATION FEES	\$324.00	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00	0.00
01-421-5730	DUES	\$1,062.50	\$1,087.50	\$1,200.00	\$968.75	\$1,200.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$43,456.18	\$64,210.26	\$58,080.00	\$32,747.14	\$62,500.00	\$4,420.00	7.61
421 DPW ADMINISTRATION SUB-TOTAL:		\$256,440.67	\$279,367.31	\$279,946.00	\$147,919.69	\$285,593.00	\$5,647.00	2.01

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

422 - DPW HIGHWAY		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-422-5114	SALARIES & WAGES PERM F/T	\$393,204.87	\$367,402.72	\$373,930.00	\$196,049.38	\$381,440.00	\$7,510.00	2.00
01-422-5130	OVERTIME	\$37,921.52	\$37,258.20	\$18,500.00	\$23,308.33	\$18,100.00	\$-400.00	-2.16
01-422-5140	OTHER PAY	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,475.00	\$475.00	1.90
PERSONNEL SUB-TOTAL:		\$431,126.39	\$404,660.92	\$417,430.00	\$219,357.71	\$425,015.00	\$7,585.00	1.81
01-422-5240	VEHICLE MAINTENANCE	\$16,696.27	\$37,993.85	\$24,500.00	\$2,156.75	\$24,500.00	\$0.00	0.00
01-422-5241	VEHICLE MAINT. - GENERAL	\$11,885.46	\$18,023.50	\$0.00	\$5,737.98	\$0.00	\$0.00	0.00
01-422-5242	VEHICLE MAINT. - STREET SWEEPING	\$0.00	\$2,143.67	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00
01-422-5250	EQUIPMENT MAINTENANCE	\$10,331.98	\$24,647.80	\$3,000.00	\$5,966.84	\$3,000.00	\$0.00	0.00
01-422-5280	SAFETY PROGRAMS	\$1,786.01	\$671.66	\$3,700.00	\$264.12	\$3,700.00	\$0.00	0.00
01-422-5281	DETAILS-CONTRACT OFFICERS	\$11,706.20	\$15,283.17	\$13,500.00	\$9,298.90	\$15,000.00	\$1,500.00	11.11
01-422-5285	LINE PAINTING	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-422-5318	OCS - GENERAL	\$48,653.20	\$68,200.31	\$85,080.00	\$74,472.52	\$85,080.00	\$0.00	0.00
01-422-5470	ASPHALT - GENERAL	\$23,423.82	\$8,891.77	\$14,400.00	\$4,765.15	\$14,400.00	\$0.00	0.00
01-422-5585	UNIFORMS	\$6,807.75	\$6,317.77	\$6,400.00	\$1,854.52	\$6,400.00	\$0.00	0.00
01-422-5590	MATERIALS & SUPPLIES	\$18,086.03	\$8,586.07	\$15,000.00	\$18,007.33	\$15,000.00	\$0.00	0.00
01-422-5715	LICENSE RENEWALS	\$570.00	\$504.95	\$740.00	\$0.00	\$740.00	\$0.00	0.00
01-422-5720	REGISTRATION FEES	\$420.00	\$390.00	\$890.00	\$360.00	\$890.00	\$0.00	0.00
01-422-5855	SIGNS	\$17,307.46	\$6,194.00	\$5,975.00	\$7,599.48	\$14,975.00	\$9,000.00	150.62
EXPENSES SUB-TOTAL:		\$167,674.18	\$198,048.52	\$177,185.00	\$130,483.59	\$187,685.00	\$10,500.00	5.92
422 DPW HIGHWAY SUB-TOTAL:		\$598,800.57	\$602,709.44	\$594,615.00	\$349,841.30	\$612,700.00	\$18,085.00	3.04

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

423 - SNOW & ICE REMOVAL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-423-5130	OVERTIME	\$187,999.61	\$97,972.02	\$71,000.00	\$32,954.03	\$71,000.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$196,459.71	\$97,972.02	\$71,000.00	\$32,954.03	\$71,000.00	\$0.00	0.00
01-423-5250	EQUIPMENT MAINTENANCE	\$20,202.82	\$82,946.70	\$46,200.00	\$18,006.09	\$46,200.00	\$0.00	0.00
01-423-5275	VEHICLE & MACHINERY RENT	\$472,849.89	\$187,520.50	\$107,000.00	\$14,605.00	\$107,000.00	\$0.00	0.00
01-423-5476	ROAD SALT	\$169,813.26	\$183,108.18	\$162,800.00	\$142,176.66	\$162,800.00	\$0.00	0.00
01-423-5713	MEALS REIMBURSEMENT	\$726.19	\$583.67	\$0.00	\$0.00	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$663,592.16	\$454,159.05	\$316,000.00	\$174,787.75	\$316,000.00	\$0.00	0.00
423 SNOW & ICE REMOVAL SUB-TOTAL:		\$860,051.87	\$552,131.07	\$387,000.00	\$207,741.78	\$387,000.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

424 - STREET LIGHTING		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-424-5211	ELECTRICITY	\$52,938.63	\$62,867.25	\$61,000.00	\$22,815.26	\$61,000.00	\$0.00	0.00
01-424-5590	OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00
EXPENSES SUB-TOTAL:		\$52,938.63	\$62,867.25	\$61,000.00	\$22,815.26	\$64,000.00	\$3,000.00	4.91
424 STREET LIGHTING SUB-TOTAL:		\$52,938.63	\$62,867.25	\$61,000.00	\$22,815.26	\$64,000.00	\$3,000.00	4.91

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

425 - DPW PUBLIC GROUNDS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-425-5114	SALARIES & WAGES PERM F/T	\$281,567.06	\$271,613.48	\$281,968.00	\$122,168.14	\$284,323.00	\$2,355.00	0.83
01-425-5121	WAGES-TEMPORARY EMPLOYEES	\$23,349.05	\$23,511.48	\$31,700.00	\$18,879.88	\$32,600.00	\$900.00	2.83
01-425-5130	OVERTIME	\$22,767.14	\$30,346.75	\$22,250.00	\$10,256.23	\$25,750.00	\$3,500.00	15.73
01-425-5147	VACATION BUYBACK	\$0.00	\$4,346.48	\$0.00	\$0.00	\$0.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$327,683.25	\$329,818.19	\$335,918.00	\$151,304.25	\$342,673.00	\$6,755.00	2.01
01-425-5211	PUBLIC GROUNDS - ELECTRICITY	\$6,030.25	\$8,804.54	\$10,430.00	\$2,818.95	\$5,570.00	\$-4,860.00	-46.59
01-425-5240	VEHICLE MAINTENANCE	\$1,304.56	\$2,334.05	\$3,300.00	\$253.10	\$3,300.00	\$0.00	0.00
01-425-5241	PUBLIC GROUNDS-GENERAL	\$36,135.21	\$4,262.10	\$5,500.00	\$0.00	\$0.00	\$-5,500.00	-100.00
01-425-5241-62	PUBLIC GROUNDS-CEMETERY	\$840.00	\$640.48	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-425-5241-64	PUBLIC GROUNDS-HALL	\$0.00	\$0.00	\$1,225.00	\$0.00	\$925.00	\$-300.00	-24.48
01-425-5241-65	PUBLIC GROUNDS-ELLIS	\$0.00	\$0.00	\$1,650.00	\$0.00	\$1,280.00	\$-370.00	-22.42
01-425-5241-66	PUBLIC GROUNDS-MYRTLE	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	\$0.00	0.00
01-425-5241-68	PUBLIC GROUNDS-BRIGGS	\$0.00	\$0.00	\$240.00	\$0.00	\$240.00	\$0.00	0.00
01-425-5250	EQUIPMENT MAINTENANCE	\$20,336.71	\$33,078.82	\$12,710.00	\$8,854.33	\$12,110.00	\$-600.00	-4.72
01-425-5280	SAFETY PROGRAMS	\$784.90	\$410.46	\$570.00	\$125.00	\$570.00	\$0.00	0.00
01-425-5282	POLICE DETAILS - TREE	\$1,887.60	\$5,148.00	\$2,900.00	\$1,619.20	\$4,340.00	\$1,440.00	49.65
01-425-5319	OTHER CONTRACTED SERVICES -	\$39,098.15	\$70,894.86	\$7,463.00	\$18,247.44	\$24,390.00	\$16,927.00	226.81
01-425-5585	UNIFORMS	\$3,793.33	\$3,806.67	\$4,400.00	\$1,844.97	\$4,400.00	\$0.00	0.00
01-425-5590	MATERIALS & SUPPLIES	\$1,443.42	\$11,263.77	\$11,900.00	\$466.00	\$6,950.00	\$-4,950.00	-41.59
01-425-5715	LICENSE RENEWALS	\$475.00	\$661.81	\$605.00	\$250.00	\$605.00	\$0.00	0.00
01-425-5720	REGISTRATION FEES	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$112,129.13	\$141,305.56	\$63,393.00	\$34,478.99	\$65,180.00	\$1,787.00	2.81
425 DPW PUBLIC GROUNDS SUB-TOTAL:		\$439,812.38	\$471,123.75	\$399,311.00	\$185,783.24	\$407,853.00	\$8,542.00	2.13

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

433 - DPW TRANSFER STATION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-433-5114	SALARIES & WAGES PERM F/T	\$136,287.98	\$144,470.48	\$165,214.00	\$89,192.72	\$170,722.00	\$5,508.00	3.33
01-433-5120	SALARIES & WAGES PERM P/T	\$28,911.93	\$22,082.11	\$50,299.00	\$9,014.09	\$51,304.00	\$1,005.00	1.99
01-433-5130	OVERTIME	\$44,517.88	\$25,268.02	\$32,600.00	\$18,912.63	\$32,600.00	\$0.00	0.00
01-433-5141	SHIFT DIFFERENTIAL	\$0.00	\$0.00	\$6,292.00	\$0.00	\$6,292.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$209,717.79	\$191,820.61	\$254,405.00	\$117,119.44	\$260,918.00	\$6,513.00	2.56
01-433-5211	ELECTRICITY	\$14,864.73	\$16,022.56	\$18,650.00	\$6,148.36	\$18,650.00	\$0.00	0.00
01-433-5230	BUILDING MAINTENANCE	\$313.55	\$3,998.37	\$3,700.00	\$988.73	\$3,700.00	\$0.00	0.00
01-433-5240	VEHICLE MAINTENANCE	\$192.15	\$2,877.36	\$4,440.00	\$0.00	\$3,940.00	\$-500.00	-11.26
01-433-5250	EQUIPMENT MAINTENANCE	\$45,590.88	\$36,662.07	\$57,800.00	\$10,873.39	\$61,800.00	\$4,000.00	6.92
01-433-5280	SAFETY PROGRAMS	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00
01-433-5281	SITE SECURITY	\$3,508.30	\$3,097.83	\$6,450.00	\$3,297.83	\$6,450.00	\$0.00	0.00
01-433-5294	RECYCLING SERVICES	\$14,223.78	\$33,946.17	\$38,300.00	\$15,147.10	\$45,500.00	\$7,200.00	18.79
01-433-5295	REFUSE REMOVAL SERVICE	\$295,763.12	\$323,617.69	\$399,920.00	\$112,670.63	\$507,500.00	\$107,580.00	26.90
01-433-5296	HAZARDOUS WASTE REMOVAL	\$8,905.55	\$8,459.92	\$10,500.00	\$2,982.89	\$10,000.00	\$-500.00	-4.76
01-433-5297	SPECIAL WASTE SERVICES	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	0.00
01-433-5318	CONTRACT TESTING	\$12,771.81	\$12,517.42	\$20,000.00	\$0.00	\$16,000.00	\$-4,000.00	-20.00
01-433-5319	OTHER CONTRACTED SERVICES	\$6,458.25	\$12,565.00	\$16,500.00	\$5,900.00	\$18,000.00	\$1,500.00	9.09
01-433-5330	TRANSPORTATION EXPENSE	\$91,800.00	\$131,120.00	\$136,620.00	\$40,187.00	\$42,590.00	\$-94,030.00	-68.82
01-433-5340	TELEPHONE	\$840.98	\$897.97	\$2,660.00	\$375.77	\$2,660.00	\$0.00	0.00
01-433-5585	UNIFORMS	\$2,207.85	\$2,472.07	\$3,200.00	\$1,354.60	\$3,200.00	\$0.00	0.00
01-433-5590	MATERIALS & SUPPLIES	\$2,417.74	\$2,998.93	\$2,200.00	\$320.05	\$2,200.00	\$0.00	0.00
01-433-5715	LICENSE RENEWALS	\$359.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00
01-433-5720	REGISTRATION FEES	\$6,237.00	\$4,500.00	\$5,100.00	\$4,500.00	\$5,100.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$506,454.69	\$595,753.36	\$729,040.00	\$204,746.35	\$750,290.00	\$21,250.00	2.91
433 DPW TRANSFER STATION SUB-TOTAL:		\$716,172.48	\$787,573.97	\$983,445.00	\$321,865.79	\$1,011,208.00	\$27,763.00	2.82

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

499 - DPW TOWN GAS PUMP		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-499-5250	EQUIPMENT MAINTENANCE	\$872.50	\$3,877.20	\$4,000.00	\$725.00	\$4,000.00	\$0.00	0.00
01-499-5411	GASOLINE	\$115,482.18	\$98,838.01	\$167,000.00	\$38,736.24	\$135,800.00	\$-31,200.00	-18.68
01-499-5412	DIESEL FUEL	\$75,926.16	\$33,765.91	\$94,900.00	\$12,208.33	\$86,350.00	\$-8,550.00	-9.00
01-499-5590	MATERIALS & SUPPLIES	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$192,280.84	\$136,481.12	\$266,400.00	\$51,669.57	\$226,650.00	\$-39,750.00	-14.92
499 DPW TOWN GAS PUMP SUB-TOTAL:		\$192,280.84	\$136,481.12	\$266,400.00	\$51,669.57	\$226,650.00	\$-39,750.00	-14.92



Public Works Department

Salaries by Account

421 - DPW ADMIN										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-421-5110	Project Manager	Salary	0.33	\$ 19,452	0.33	\$ 19,463	0.33	\$ 20,436	\$ 973	4.76%
01-421-5110	DPW Director	Salary	1.00	\$ 58,446	1.00	\$ 59,620	1.00	\$ 60,795	\$ 1,175	1.93%
01-421-5110	Deputy Sup - Field	Salary	1.00	\$ 91,342	1.00	\$ 95,004	1.00	\$ 96,904	\$ 1,900	1.96%
TOTAL	01-421-5110 Salaries - Appointed Officials		2.33	\$ 169,240	2.33	\$ 174,087	2.33	\$ 178,135	\$ 4,048	2.27%
01-421-5113	Administrative Asst.	Hourly	1.00	\$ 41,632	1.00	\$ 43,361	1.00	\$ 44,041	\$ 680	1.55%
TOTAL	01-421-5113 Salaries - Clerical		1.00	\$ 41,632	1.00	\$ 43,361	1.00	\$ 44,041	\$ 680	1.55%
01-421-5148	Media Specialist	Stipend	-	\$ 3,500	-	\$ 3,500	-	-	\$ (3,500)	0.00%
TOTAL	01-421-5148 Stipends		-	\$ 3,500	-	\$ 3,500	-	\$ -	\$ (3,500)	0.00%

422 - DPW HIGHWAY										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
01-422-5114	Unskilled Equip	Hourly	1.00	\$ 50,577	1.00	\$ 51,378	1.00	\$ 52,408	\$ 1,030	1.96%
01-422-5114	Unskilled Equip	Service	-	\$ -	-	\$ 900	-	\$ 919	\$ 19	2.04%
01-422-5114	Unskilled Equip	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40	2.06%
01-422-5114	Highway Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,325	1.00	\$ 61,526	\$ 1,201	1.95%
01-422-5114	Highway Foreman	Service	-	\$ 2,300	-	\$ 3,090	-	\$ 3,153	\$ 63	1.99%
01-422-5114	Highway Foreman	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40	2.06%
01-422-5114	Skilled Equip Oper.	Hourly	1.00	\$ 51,708	1.00	\$ 52,527	1.00	\$ 53,583	\$ 1,056	1.97%
01-422-5114	Skilled Equip Oper.	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40	2.06%
01-422-5114	Skilled Equip Oper.	Hourly	1.00	\$ 51,708	1.00	\$ 52,527	1.00	\$ 53,583	\$ 1,056	1.97%
01-422-5114	Skilled Equip Oper.	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40	2.06%
01-422-5114	Skilled Equip Oper.	Service	-	\$ 900	-	\$ 1,100	-	\$ 1,128	\$ 28	2.44%
01-422-5114	Mechanic Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,315	1.00	\$ 61,524	\$ 1,209	1.97%
01-422-5114	Mechanic Foreman	Class A	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40	2.06%
01-422-5114	Mechanic Foreman	Service	-	\$ 900	-	\$ 900	-	\$ 919	\$ 19	2.07%
01-422-5114	Unskilled Equip	Hourly	0.50	\$ 25,288	0.50	\$ 25,689	0.50	\$ 26,205	\$ 516	1.97%
01-422-5114	Unskilled Equip	License	-	\$ 950	-	\$ 950	-	\$ 970	\$ 20	2.06%
01-422-5114	Mechanic	Hourly	1.00	\$ 51,708	1.00	\$ 52,529	1.00	\$ 53,587	\$ 1,058	1.97%
01-422-5114	Mechanic	Service	-	\$ -	-	\$ 900	-	\$ 919	\$ 19	2.07%
01-422-5114	Mechanic	Hoisting	-	\$ 1,300	-	\$ 1,300	-	\$ 1,315	\$ 15	1.17%
TOTAL	01-422-5114 Salaries - Perm FT		6.50	\$ 365,599	6.50	\$ 373,930	6.50	\$ 381,440	\$ 7,509	1.97%

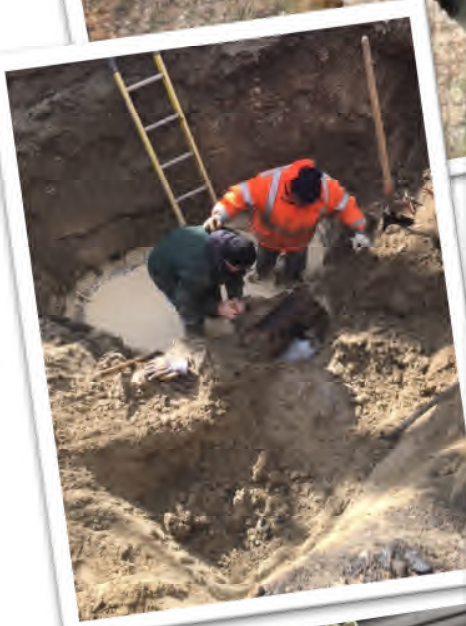


Public Works Department

425 - DPW PUBLIC GROUNDS									
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		% Change
			FTE	Amount	FTE	Amount	FTE	Amount	
01-425-5114	Skilled Equip Oper.	Hourly	1.00	\$ 51,708	1.00	\$ 52,534			\$ (52,534) 0.00%
01-425-5114	Skilled Equip Oper.	License	-	\$ 1,300	-	\$ 1,300			\$ (1,300) 0.00%
01-425-5114	Skilled Equip Oper.	Service	-	\$ 1,800	-	\$ 1,800			\$ (1,800) 0.00%
01-425-5114	Skilled Equip Oper.	Hourly					1.00	\$ 53,587	\$ 53,587 100.00%
01-425-5114	Skilled Equip Oper.	Service					-	\$ 919	\$ 919 200.00%
01-425-5114	Skilled Equip Oper.	License					-	\$ 1,315	\$ 1,315 300.00%
01-425-5114	Equipment Oper.	Hourly					1.00	\$ 50,388	\$ 50,388 100.00%
01-425-5114	Equipment Oper.	License					-	\$ 1,940	\$ 1,940 100.00%
01-425-5114	PG Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,322	1.00	\$ 61,532	\$ 1,210 1.97%
01-425-5114	PG Foreman	Service	-	\$ 2,300	-	\$ 3,100		\$ 3,153	\$ 53 1.68%
01-425-5114	PG Foreman	License	-	\$ 1,300	-	\$ 1,300	-	\$ 1,315	\$ 15 1.17%
01-425-5114	Unskilled Equip	Hourly	1.00	\$ 50,576	1.00	\$ 51,392			\$ (51,392) #DIV/0!
01-425-5114	Unskilled Equip	Service	-	\$ -	-	\$ 900			\$ (900) #DIV/0!
01-425-5114	Unskilled Equip	License	-	\$ 1,300	-	\$ 1,300			\$ (1,300) #DIV/0!
01-425-5114	Cemetery Super	Hourly	1.00	\$ 57,242	1.00	\$ 52,534	1.00	\$ 53,587	\$ 1,053 1.97%
01-425-5114	Cemetery Super	License	-	\$ 1,900	-	\$ 1,300	-	\$ 1,315	\$ 15 1.14%
01-425-5114	Cemetery Super	Service	-	\$ 900	-	\$ 900	-	\$ 919	\$ 19 2.07%
01-425-5114	Unskilled Equip	Hourly	1.00	\$ 50,576	1.00	\$ 51,386	1.00	\$ 52,412	\$ 1,026 1.96%
01-425-5114	Unskilled Equip	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,940	\$ 40 2.06%
TOTAL	01-425-5114 Salaries - Perm FT		5.00	\$ 282,182	5.00	\$ 281,968	5.00	\$ 284,323	\$ 2,355 0.83%

433 - DPW TRANSFER STATION									
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		% Change
			FTE	Amount	FTE	Amount	FTE	Amount	
01-433-5114	Foreman	Hourly	1.00	\$ 59,380					\$ - 0%
01-433-5114	Foreman	Service	-	\$ 3,100					\$ - 0%
01-433-5114	Foreman	License	-	\$ 1,900					\$ - 0%
01-433-5114	Foreman	Hourly	-	\$ -	1.00	\$ 49,402			\$ (49,402) 0%
01-433-5114	Foreman	License	-	\$ -	-	\$ 1,300			\$ (1,300) 0%
01-433-5114	Skilled Equip Oper.	Hourly	1.00	\$ 49,696	1.00	\$ 52,534			\$ (52,534) 0%
01-433-5114	Skilled Equip Oper.	License	-	\$ 1,900	-	\$ 1,900			\$ (1,900) 0%
01-433-5114	Skilled Equip Oper.	Hourly					1.00	\$ 53,583	\$ 53,583 100%
01-433-5114	Skilled Equip Oper.	License					-	\$ 1,940	\$ 1,940 100%
01-433-5114	Unskilled Equip Oper.	Hourly					1.00	\$ 50,395	\$ 50,395 100%
01-433-5114							-	\$ 1,336	\$ 1,336 100%
01-433-5114	Truck Driver/Laborer	Hourly	1.00	\$ 44,519	1.00	\$ 58,178			\$ (58,178) 0%
01-433-5114	Truck Driver/Laborer	License	-	\$ 1,900	-	\$ 1,900			\$ (1,900) 0%
01-433-5114	Foreman	Hourly					1.00	\$ 61,527	\$ 61,527 100%
01-433-5114	Foreman	Service					-	\$ -	\$ - 0%
01-433-5114	Foreman	License					-	\$ 1,940	\$ 1,940 100%
TOTAL	01-433-5114 Salaries - Perm FT		3.00	\$ 162,395	3.00	\$ 165,214	3.00	\$ 170,722	\$ 5,508 3.23%
01-433-5120	Gate Attendant	Hourly	0.50	\$ 13,842	0.50	\$ 17,581	0.50	\$ 17,933	\$ 352 1.96%
01-433-5120	Gate Attendant	Service	-	\$ 1,240	-	\$ 1,550	-	\$ 1,576	\$ 26 1.68%
01-433-5120	Gate Attendant	Hourly	0.50	\$ 20,763	0.50	\$ 17,581	0.50	\$ 17,933	\$ 352 1.96%
01-433-5120	Gate Attendant	Service	-	\$ 660	-	\$ 550	-	\$ 564	\$ 14 2.44%
01-433-5120	Laborer	Hourly	0.50	\$ 6,414	0.50	\$ 13,037	0.50	\$ 13,298	\$ 261 1.96%
TOTAL	01-433-5120 Salaries - Perm PT		1.50	\$ 42,919	1.50	\$ 50,299	1.50	\$ 51,304	\$ 1,005 1.96%
01-433-5141	Foreman	Shift Diff	-	\$ 1,576	-	\$ 1,573	-	\$ 1,573	\$ - 0.00%
01-433-5141	Skilled Equip Oper.	Shift Diff	-	\$ 1,576	-	\$ 1,573	-	\$ 1,573	\$ - 0.00%
01-433-5141	Gate Attendant	Shift Diff	-	\$ 1,576	-	\$ 1,573	-	\$ 1,573	\$ - 0.00%
01-433-5141	Unskilled Equip Oper.	Shift Diff	-	\$ 1,576	-	\$ 1,573	-	\$ 1,573	\$ - 0.00%
TOTAL	01-433-5141 Salaries - Shift Differential		-	\$ 6,304	-	\$ 6,292	-	\$ 6,292	\$ - 0.00%

*Foreman was former employee in years FY16 and FY17.



TOWN-WIDE EXPENSES



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Town Wide Expenses

Town Wide Expenses

In its operation the Town budgets certain overhead costs in the aggregate rather than distributing costs by department or program. These overhead costs include employee benefits such as health and life insurance, workers compensation, unemployment and contributions to Plymouth County Retirement. Within this budget also are education benefits offered to employees, medical benefits related claims for police officers and firefighters that have been injured on duty, comprehensive building and liability insurance, town audit costs, and lastly debt service.

Employee Benefits and Insurance Statement

The employee benefits and insurance provided to the employees of the Town of Hanover, which includes those working for the Hanover Public Schools, include both the required and contractually agreed upon benefits to protect their health, provide for their income security if they are injured on the job, and provide for their eventual retirement from service to the Town. Employee benefits represent the cost of providing health and life insurance for the Town as a whole as well as for workers' compensation, unemployment and the FICA/Medicare tax.

Health Insurance

The Town of Hanover belongs to the Mayflower Municipal Health Group, a joint purchase group consisting of 37 municipalities, school districts, and other governmental organizations who join together to take advantage of collective purchasing power. Mayflower is among the more successful joint purchase groups in New England, having provided its subscribers and member organizations with 0% increases the last four years saving millions of dollars for the Towns it serve. For FY18, a proposed increase of 7% has been budgeted, although actual rates may be lower.

When the legislature made sweeping changes to municipal health insurance laws in 2010 concerning the implementation of plan and benefit changes, the Selectmen reached an agreement with all unions that required benefit eligible employees to enroll in less expensive plans. Employees and retirees in the Town of Hanover pay 50% of health insurance costs which is the maximum amount allowed by law.

Pursuant to MGL Chapter 32B, as a benefit of employment, any active, permanent employee of the Town who works in excess of twenty (20) hours per week is eligible for group health insurance coverage.



Town Wide Expenses

The Town also adopted MGL Chapter 32B at a previous Annual Town Meeting. The adoption of this section requires Medicare eligible retirees to migrate from the HMO active health plans and into Medicare supplement or “Senior Plans” which are specifically designed for the medical needs of seniors and will effectively share these health care costs with the Federal Medicare program.

The Town offers the choice of four health insurance plans to its active employees: Network Blue Rate Saver, Network Blue Benchmark, Harvard Pilgrim Rate Saver and Harvard Pilgrim Benchmark. As a benefit of retirement, former Town employees are also eligible for group health insurance coverage. Retirees under the age of 65 are covered on the active employee plans with the same contributions as the Town employees. The Town offers two senior plans for Medicare eligible retirees: Blue Cross Blue Shield Medex and Harvard Pilgrim Medicare Enhance.

The following estimated rate schedule was used in preparing the FY18 budget request.

Plan Name	Type	# Enrolled	7/1/17 Est. Monthly Rates	Employee Monthly Expenses	Town Monthly Expenses	Town Annual Expenses Per Employee	Town Annual Expense
BC Elect PPO Benchmark	Ind	2	1,034	517	517	6,202	12,404
	Fam	0	2,452	1,226	1,226	-	-
BC Elect PPO Rate Saver	Ind	15	1,108	554	554	6,648	99,720
	Fam	8	2,628	1,314	1,314	15,768	126,144
Network Blue Benchmark	Ind	11	730	365	365	4,380	48,180
	Fam	5	1,944	972	972	11,664	58,320
Network Blue Rate Saver	Ind	79	762	381	381	4,572	361,188
	Fam	94	2,030	1,015	1,015	12,180	1,144,920
Harvard Pilgrim Benchmark	Ind	3	788	394	394	4,728	14,184
	Fam	0	2,098	1,049	1,049	-	-
Harvard Pilgrim Rate Saver	Ind	43	822	411	411	4,932	212,076
	Fam	50	2,188	1,094	1,094	13,128	656,400
Blue Cross Blue Shield Medex	Ind	219	468	234	234	2,808	614,952
Harvard Pilgrim Medicare Enhance	Ind	51	516	258	258	3,096	157,896
Proposed New Employees		0	2,628	1,314	1,314	15,768	-
Totals		580					3,506,384



Town Wide Expenses

Life Insurance

The Town provides a group life insurance program available to all eligible employees. The Town will no longer issue policies for this benefit beginning with FY18. It will instead pay out the \$5,000 directly to the family as a death benefit.

Additional voluntary life insurance is available to employees at their own expense. These policies are paid for entirely through payroll deductions and range from \$10,000 to \$100,000 in coverage.

Workers' Compensation

Workers' compensation is available to those employees injured on the job that do not fall under MGL Chapter 111f, which specifically covers police officers and firefighters injured in the line of duty. The Town is insured through the Massachusetts Interlocal Insurance Agency (MIIA) which is owned and operated by the municipalities of Massachusetts. Employees injured on the job receive 60% of their pay with no tax deductions. The Town is responsible for 100% of associated medical bills.

This is somewhat of an unknown when budgeting since it is not possible to know which employees will be injured or how many employees in a fiscal year. The Town worked closely with our provider to determine the estimated costs for FY18.

Unemployment Costs

The Town does not pay unemployment insurance, but rather has chosen to operate on a "pay as you go" basis. The State Division of Unemployment Assistance (DUA) assesses the cost of any and all benefits actually paid to former Town and School employees. Presently, the Town is liable for up to 50 weeks of benefits per claimant – up to 30 weeks of regular benefits and up to 20 weeks of additional federally-legislated "extended benefits". Claimants receive a weekly benefit amount that is typically about half of their average weekly wage, up to a maximum benefits amount of \$625/week, plus a dependency allowance of \$25 per week for each dependent child. The Town is responsible for reimbursing the State for 100% of the benefits paid to former employees. There is an inherent complexity in tracking unemployment costs and estimating liability given that an employee's benefits "benefit year" may cross fiscal years, claimant may be subject to partial benefits if they have other earnings, and claimants who become unemployed more than once during a benefit year may reactive a prior claim and resume collecting benefits. The Town has engaged the service of an outside vendor, Unemployment Tax Management



Town Wide Expenses

Corporation (UTMC), to process and review unemployment claims, including all associated appeals. These costs are also charged to this budget.

The Town has no plans of reducing the workforce in FY18 and coupled with the expenditures during the past fiscal year allowed a reduction in the FY18 request.

Plymouth County Retirement/FICA Tax

The Town participates in the Plymouth County Retirement System which is a contributory retirement system comprised of 23 member towns and 30 member school districts and other government organizations from Plymouth County. Subject to the provisions of Chapter 32B and 34B of the Massachusetts General Laws, the retirement system, as well as all public retirement systems in Massachusetts, is overseen by the Public Employee Retirement Commission (PERAC).

PERAC, through an actuarial study determines the appropriate funding schedule for the retirement system's total Unfunded Actuarial Accrued Liability (UAAL). The Municipal Relief Act of 2010 extended the requirement for full funding of the pension system's liability until the year 2040. The total source of funding is the annual Town assessment together with employee contributions for each member unit.

In recent years there have been changes to Massachusetts pension benefits brought about by various pension reform legislation, in an attempt to reign in pension liability costs. The liability had increased due to lack of performance in investments and the inability of the pay-as-you-go funding to keep pace with the defined benefits. It is important to note that a municipal employee hired after 1996 will contribute 9% of their total compensation plus another 2% of any regular compensation over \$30,000 to the retirement system. This employee, if retired with 25 years of creditable service and the investment return assumption is met, will effectively pay for their entire pension.⁵. The Town's assessment together with the employee contributions are intended to meet the pension costs for all Town and School (non-teaching positions) retirees covered by this retirement system, as well as amortize over time the previous unfunded pension liability created by insufficient contributions by member units over a number of years. In 2012, a change in the benefit formula for those employees hired after April 2, 2012 was implemented.

Also note that the Hanover Public School teachers are not part of the Plymouth County Retirement System, but are instead covered by the Massachusetts Teachers' Retirement System which is governed by MGL, Chapter 32. Teacher retirement costs are funded directly with an appropriation by the Commonwealth of Massachusetts and employee contributions.



Town Wide Expenses

The budget request reflects the annual assessment with a 2% discount, as the Town takes advantage of a prompt pay discount.

Federal Insurance Contribution Act (FICA) tax is a payroll (or employment) tax imposed by the Federal Government on both employees and employers. As a result of Federal legislation, all local government employees hired after March 31, 1986 are considered Medicare Qualified Government Employees or MQGE and are required to be covered under the Medicare program. The Town is responsible for matching Medicare payroll tax of 1.45% on all these employees. Annual increases in this tax liability have been reflected of a rise in total Town payroll subject to this tax.

Education Benefits

Several collective bargaining agreements, personnel regulations and individual contracts contain clauses that allow employees, with the approval and the availability of funding, to complete courses in job related subjects. These courses are taken outside of working hours, but do provide a benefit to both the employee and the Town. After successful completion of the course, the employee becomes eligible for reimbursement of costs such as tuition, registration and books.

Based on the expenditures approved in FY16, the Town feels it is important to continue to support and promote education and has increased this area of the budget slightly.

Medical

The Town has an insurance policy through Pan-American Life Insurance and Boston Mutual Insurance to cover full-time, part-time and volunteer (call) employees in both the Police and Fire Departments. The Town is responsible for the first \$25,000 in incurred claims. These medical expenses are charged to this portion of the budget. All claims over that threshold are covered by the policy. The policy premiums are budgeted and paid for from the Risk Management budget.

Risk Management

This budget includes premiums paid for property and liability coverage for all Town owned property, injured on duty policy, professional liability coverage for all elected and appointed Town officials and individual employee bonds required by state law. Estimated FY18 rates were developed in cooperation with our provider.



Town Wide Expenses

Town Audit

The Town conducts an audit on a yearly basis, in accordance with MGL Ch. 44 Section 40. A municipal audit is an independent review of a town's financial position to determine its reasonableness and completeness. The audit reports also include a management letter from the firm conducting the audit commenting on any material weakness in the management process. In addition, an audit of major federal program compliance is performed. This is a requirement for municipalities that receive more than \$500,000 in federal grants. Last, an audit of the School End of Year Report will be completed to ensure that proper classification of School expenditures has been reported to the Department of Elementary and Secondary Education. The request in the FY18 budget is higher than in years past based on the Town's intent of preparing a Certified Annual Financial Report for the fiscal year ending June 30, 2017.

Reserve Fund

As allowed under MGL Ch. 40 S.6, in order to provide for extraordinary or unforeseen expenditures during a fiscal year, the Town may appropriate funds for the purposes of a reserve fund. This fund does not have direct expenditures, meaning no invoices may be paid from it, but rather budget transfers may be voted by the Advisory Committee of the Town to fund a budget to which the invoices will be paid.

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

911 - PENSION/RETIREMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-911-5171	PLYMOUTH COUNTY RETIREMENT	\$2,637,067.00	\$2,850,513.65	\$2,961,848.00	\$2,961,848.00	\$3,069,053.00	\$107,205.00	3.61
01-911-5172	FICA-MEDICARE/TOWN CONTRIBUTION	\$469,249.50	\$490,650.66	\$442,900.00	\$231,694.29	\$475,000.00	\$32,100.00	7.24
EXPENSES SUB-TOTAL:		\$3,106,316.50	\$3,341,164.31	\$3,404,748.00	\$3,193,542.29	\$3,544,053.00	\$139,305.00	4.09
911 PENSION/RETIREMENT SUB-TOTAL:		\$3,106,316.50	\$3,341,164.31	\$3,404,748.00	\$3,193,542.29	\$3,544,053.00	\$139,305.00	4.09

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

912 - WORKERS COMPENSATION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-912-5177	WORKERS' COMPENSATION	\$137,376.52	\$182,800.61	\$195,314.00	\$255,358.00	\$190,000.00	\$-5,314.00	-2.72
EXPENSES SUB-TOTAL:		\$137,376.52	\$182,800.61	\$195,314.00	\$255,358.00	\$190,000.00	\$-5,314.00	-2.72
912 WORKERS COMPENSATION SUB-TOTAL:		\$137,376.52	\$182,800.61	\$195,314.00	\$255,358.00	\$190,000.00	\$-5,314.00	-2.72

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

913 - UNEMPLOYMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-913-5178	UNEMPLOYMENT COMPENSATION	\$110,665.85	\$68,196.55	\$125,000.00	\$38,364.67	\$85,000.00	\$-40,000.00	-32.00
EXPENSES SUB-TOTAL:		\$110,665.85	\$68,196.55	\$125,000.00	\$38,364.67	\$85,000.00	\$-40,000.00	-32.00
913 UNEMPLOYMENT SUB-TOTAL:		\$110,665.85	\$68,196.55	\$125,000.00	\$38,364.67	\$85,000.00	\$-40,000.00	-32.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

914 - HEALTH INSURANCE		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-914-5175	GROUP HEALTH INSURANCE	\$2,961,753.24	\$2,886,474.65	\$3,333,211.00	\$1,905,587.51	\$3,506,384.00	\$173,173.00	5.19
EXPENSES SUB-TOTAL:		\$2,961,753.24	\$2,886,474.65	\$3,333,211.00	\$1,905,587.51	\$3,506,384.00	\$173,173.00	5.19
914 HEALTH INSURANCE SUB-TOTAL:		\$2,961,753.24	\$2,886,474.65	\$3,333,211.00	\$1,905,587.51	\$3,506,384.00	\$173,173.00	5.19

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

915 - LIFE INSURANCE		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-915-5176	GROUP LIFE INSURANCE	\$7,407.72	\$5,680.82	\$5,480.00	\$8,977.66	\$10,000.00	\$4,520.00	82.48
01-915-5777	WELLNESS PROGRAM	\$1,100.45	\$661.03	\$0.00	\$0.00	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$8,508.17	\$6,341.85	\$5,480.00	\$8,977.66	\$10,000.00	\$4,520.00	82.48
915 LIFE INSURANCE SUB-TOTAL:		\$8,508.17	\$6,341.85	\$5,480.00	\$8,977.66	\$10,000.00	\$4,520.00	82.48

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

916 - EDUCATION BENEFITS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-916-5317	EMPLOYEE TRAINING - MUNICIPAL	\$1,319.00	\$6,200.00	\$3,000.00	\$0.00	\$6,500.00	\$3,500.00	116.66
EXPENSES SUB-TOTAL:		\$1,319.00	\$6,200.00	\$3,000.00	\$0.00	\$6,500.00	\$3,500.00	116.66
916 EDUCATION BENEFITS SUB-TOTAL:		\$1,319.00	\$6,200.00	\$3,000.00	\$0.00	\$6,500.00	\$3,500.00	116.66

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

919 - MEDICAL								
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
01-919-5180	EMPLOYEE MEDICAL	\$30,856.29	\$29,885.39	\$25,000.00	\$2,805.23	\$25,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$30,856.29	\$29,885.39	\$25,000.00	\$2,805.23	\$25,000.00	\$0.00	0.00
919 MEDICAL SUB-TOTAL:		\$30,856.29	\$29,885.39	\$25,000.00	\$2,805.23	\$25,000.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

945 - RISK MANAGEMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-945-5740	PROPERTY & CASUALTY	\$185,373.68	\$195,826.20	\$194,640.00	\$180,387.00	\$195,000.00	\$360.00	0.18
01-945-5741	GENERAL LIABILITY	\$0.00	\$6,465.49	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-945-5742	GENERAL INSURANCES	\$22,423.61	\$34,379.00	\$36,000.00	\$39,341.00	\$36,000.00	\$0.00	0.00
01-945-5745	PUBLIC OFFICIAL BONDS	\$0.00	\$2,695.00	\$2,800.00	\$1,890.00	\$2,800.00	\$0.00	0.00
01-945-5746	FINGERPRINTING	\$11,325.00	\$7,295.00	\$0.00	\$4,450.00	\$5,000.00	\$5,000.00	100.00
EXPENSES SUB-TOTAL:		\$219,122.29	\$246,660.69	\$233,440.00	\$226,068.00	\$238,800.00	\$5,360.00	2.29
945 RISK MANAGEMENT SUB-TOTAL:		\$219,122.29	\$246,660.69	\$233,440.00	\$226,068.00	\$238,800.00	\$5,360.00	2.29

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

135 - TOWN AUDIT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-135-5301	TOWN AUDIT	\$37,250.00	\$30,500.00	\$37,500.00	\$12,500.00	\$41,750.00	\$4,250.00	11.33
01-135-5308	OTHER AUDIT SERVICES	\$23,800.00	\$23,100.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$61,050.00	\$53,600.00	\$37,500.00	\$12,500.00	\$41,750.00	\$4,250.00	11.33
135 TOWN AUDIT SUB-TOTAL:		\$61,050.00	\$53,600.00	\$37,500.00	\$12,500.00	\$41,750.00	\$4,250.00	11.33

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

999 - OTHER								
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Manager Rec	\$ Change	% Change
01-999-5790	RESERVE FUND TRANSFERS	\$0.00	\$0.00	\$236,216.00	\$0.00	\$240,100.00	\$3,884.00	1.64
EXPENSES SUB-TOTAL:		\$0.00	\$0.00	\$236,216.00	\$0.00	\$240,100.00	\$3,884.00	1.64
999 OTHER SUB-TOTAL:		\$0.00	\$0.00	\$236,216.00	\$0.00	\$240,100.00	\$3,884.00	1.64
GENERAL FUND TOTAL:		\$27,908,902.42	\$28,941,861.66	\$30,312,756.00	\$15,400,251.24	\$57,294,547.00	\$26,981,791.00	89.01
GRAND TOTAL:		\$27,908,902.42	\$28,941,861.66	\$30,312,756.00	\$15,400,251.24	\$57,294,547.00	\$26,981,791.00	89.01



NON-APPROPRIATED EXPENSES



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Non-Appropriated Expenses

Non-Appropriated Expenses

Beyond the specific appropriations contained within the Budget Article, the Town must account for those expenses which do not require an appropriation vote. This category of mandated expenditures and assessments are automatically added to the tax rate. Such costs include various state assessments for services such as: charter schools, county services, prior year budget overdrafts caused by snow and ice removal costs, court judgments, and an amount estimated for tax abatements and exemptions referred to as the Assessor's Overlay.

These items are budgeted for the upcoming fiscal year at the current year level.

County Tax

This is an assessment to municipalities for the cost of county government and county services.

State Assessments

Four categories of State assessments account for approximately 87% of the expenses, Mosquito Control Projects, Massachusetts Bay Transportation Authority (MBTA), Regional Transit and Charter School tuition. Below is a description of all assessments charged to the Town of Hanover:

1. **Mosquito Control Projects**

Pursuant to MGL Ch. 252 s.5A (Ch.2, s.41, Acts of 1986) there are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. Each district is also allocated a proportional share of expenses for the State Reclamation Board that administers these programs.

2. **Air Pollution Control Projects**

To assess municipalities for a portion of the costs incurred by the Department of Environmental Protection in monitoring air pollution levels and enforcing air quality standards at industrial, commercial and institutional facilities.

3. **Metropolitan Planning Council**

To assess municipalities in order to finance a Metropolitan Boston area planning district to promote urban planning and respond to the common urban problems of Boston and outlying municipalities.



Non-Appropriated Expenses

4. Old Colony Planning Council

To assess municipalities in order to finance a regional planning body for the Brockton Metropolitan area to promote social and economic improvement.

5. RMV Non-renewal Surcharge

To reimburse the Registry of Motor Vehicles for "marking" a license or registration for non-renewal due to nonpayment of parking violations, motor vehicle excise tax or costs associated with abandoned vehicles. The municipality collects a surcharge per violation for nonpayment of excise from individual violators. This surcharge enables the Town to offset the amount assessed by the Registry of Motor Vehicles.

6. Massachusetts Bay Transportation Authority (MBTA)

For services rendered to those cities and towns within the Authority, as assessment will be administered in order to maintain and operate regional public transportation.

7. Regional Transit

To assess municipalities in order to provide for a system of regional transportation authorities to develop, finance and contract for the operation of transportation facilities and service outside the Metropolitan Boston area.

7. School Choice

To assess the sending municipality for pupils attending another school district under school choice.

8. Charter School

To assess the sending municipality for pupils attending charter schools. Charter schools shall 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.



Non-Appropriated Expenses

Reserve for Abatements (Assessor's Overlay)

The Reserve or Allowance for Abatements and Exemptions or Assessor's Overlay is 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 worksheet.

The Board of Assessors process a variety of statutory exemption applications for elderly, veteran, blind and hardship taxpayers. If approved, the exemptions are funded by the Overlay Reserve for Abatements and Exemptions.

Additionally, the taxpayers may file for an abatement of their property taxes. If approved, the abatements are funded by the Overlay Reserve for Abatements and Exemptions.

Cherry Sheet Offset Items

Cherry Sheet Offset Items are local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and school programs.

Current offset items for FY18 include \$16,218 for public library grants.



Non-Appropriated Expenses

Town of Hanover

Town Manager Recommended Budget

FY18 Operating Budget

820 - STATE ASSESSMENTS									
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Mgr Rec	\$ Change	% Change	
01-820-5632	CHARTER SCHOOL TUITION	\$ 350,944.00	\$ 348,678.00	\$ 370,755.00	\$ 1,700.00	\$ 390,784.00	\$ 20,029.00	5.40	
01-820-5633	SCHOOL CHOICE	\$ -	\$ 13,700.00	\$ -	\$ 6,800.00	\$ 20,400.00	\$ 20,400.00	100.00	
01-820-5639	MOSQUITO CONTROL PROJECTS	\$ 48,358.00	\$ 49,840.00	\$ 49,840.00	\$ 21,205.00	\$ 50,880.00	\$ 1,040.00	2.09	
01-820-5640	AIR POLLUTION CONTROL PROJECTS	\$ 4,814.00	\$ 4,879.00	\$ 4,879.00	\$ 2,085.00	\$ 5,001.00	\$ 122.00	2.50	
01-820-5641	METRO AREA PLANNING COUNCIL	\$ 7,076.00	\$ 7,065.00	\$ 7,065.00	\$ 3,020.00	\$ 7,242.00	\$ 177.00	2.50	
01-820-5642	OLD COLONY PLANNING COUNCIL	\$ -	\$ 4,995.00		\$ 2,055.00	\$ 4,925.00	\$ 4,925.00	100.00	
01-820-5646	MOTOR VEHICLE SURCHARGE	\$ 9,620.00	\$ 9,620.00	\$ 9,620.00	\$ 4,596.00	\$ 9,620.00	\$ -	0.00	
01-820-5661	MBTA	\$ 46,147.00	\$ 23,706.00	\$ 23,706.00	\$ 4,390.00	\$ 10,534.00	\$ (13,172.00)	(55.56)	
01-820-5662	REGIONAL TRANSIT AUTHORITY	\$ 46,133.00	\$ 69,886.00	\$ 69,886.00	\$ 34,850.00	\$ 83,633.00	\$ 13,747.00	19.67	
EXPENSES SUBTOTAL:		\$ 513,092.00	\$ 532,369.00	\$ 535,751.00	\$ 80,701.00	\$ 583,019.00	\$ 47,268.00	0.00	
820 - STATE ASSESSMENTS SUBTOTAL:		\$ 513,092.00	\$ 532,369.00	\$ 535,751.00	\$ 80,701.00	\$ 583,019.00	\$ 47,268.00	0.00	

Town of Hanover

Town Manager Recommended Budget

FY18 Operating Budget

830 - COUNTY TAX									
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Mgr Rec	\$ Change	% Change	
01-830-5621	COUNTY TAX	\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	
EXPENSES SUBTOTAL:		\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	
830 COUNTY TAX SUBTOTAL:		\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	



Non-Appropriated Expenses

Town of Hanover

Town Manager Recommended Budget

FY18 Operating Budget

820 - STATE ASSESSMENTS									
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Mgr Rec	\$ Change	% Change	
01-820-5632	CHARTER SCHOOL TUITION	\$ 350,944.00	\$ 348,678.00	\$ 370,755.00	\$ 1,700.00	\$ 390,784.00	\$ 20,029.00	5.40	
01-820-5633	SCHOOL CHOICE	\$ -	\$ 13,700.00	\$ -	\$ 6,800.00	\$ 20,400.00	\$ 20,400.00	100.00	
01-820-5639	MOSQUITO CONTROL PROJECTS	\$ 48,358.00	\$ 49,840.00	\$ 49,840.00	\$ 21,205.00	\$ 50,880.00	\$ 1,040.00	2.09	
01-820-5640	AIR POLLUTION CONTROL PROJECTS	\$ 4,814.00	\$ 4,879.00	\$ 4,879.00	\$ 2,085.00	\$ 5,001.00	\$ 122.00	2.50	
01-820-5641	METRO AREA PLANNING COUNCIL	\$ 7,076.00	\$ 7,065.00	\$ 7,065.00	\$ 3,020.00	\$ 7,242.00	\$ 177.00	2.50	
01-820-5642	OLD COLONY PLANNING COUNCIL	\$ -	\$ 4,995.00		\$ 2,055.00	\$ 4,925.00	\$ 4,925.00	100.00	
01-820-5646	MOTOR VEHICLE SURCHARGE	\$ 9,620.00	\$ 9,620.00	\$ 9,620.00	\$ 4,596.00	\$ 9,620.00	\$ -	0.00	
01-820-5661	MBTA	\$ 46,147.00	\$ 23,706.00	\$ 23,706.00	\$ 4,390.00	\$ 10,534.00	\$ (13,172.00)	(55.56)	
01-820-5662	REGIONAL TRANSIT AUTHORITY	\$ 46,133.00	\$ 69,886.00	\$ 69,886.00	\$ 34,850.00	\$ 83,633.00	\$ 13,747.00	19.67	
EXPENSES SUBTOTAL:		\$ 513,092.00	\$ 532,369.00	\$ 535,751.00	\$ 80,701.00	\$ 583,019.00	\$ 47,268.00	0.00	
820 - STATE ASSESSMENTS SUBTOTAL:		\$ 513,092.00	\$ 532,369.00	\$ 535,751.00	\$ 80,701.00	\$ 583,019.00	\$ 47,268.00	0.00	

Town of Hanover

Town Manager Recommended Budget

FY18 Operating Budget

830 - COUNTY TAX									
Account Number	Account Description	FY2015 Expended	FY2016 Expended	FY2017 Budget	FY2017 Expended	FY2018 Town Mgr Rec	\$ Change	% Change	
01-830-5621	COUNTY TAX	\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	
EXPENSES SUBTOTAL:		\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	
830 COUNTY TAX SUBTOTAL:		\$ 49,656.00	\$ 51,421.62	\$ 51,422.00	\$ 26,353.58	\$ 52,707.00	\$ 1,285.00	2.50	

DEBT



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Debt

Debt Service

Debt service appropriations provide for the payment of principal and interest costs for long and short term bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for both Community Preservation and the Water Enterprise appear in their respective budgets.

Typically, larger projects such as the construction of buildings are bonded for twenty years or more, while the financing for other projects and equipment is retired within five to ten years. The Town's goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in Massachusetts General Laws. This ensures that our debt burden will remain manageable. Additionally, in our most recent rating review, Moody's Investors Service indicated their expectation that our debt position should remain manageable given amortization of principal and plans for large portion to be excluded from Proposition 2 ½.

A Bond Anticipation Note was issued in June of 2016 in the amount of \$1,388,159 for capital items approved at the May 2014 that are in progress. This BAN was awarded a rating of MIG 1 which incorporates the town's long-term credit strength, satisfactory refinancing risk and strong liquidity.

The Town refunded existing in debt in June of 2016. By taking advantage of the refunding opportunity, the net savings to the Town on future principal payments was \$1,800,195. These are dollars that now can be allocated elsewhere in future budgets.

The total FY18 requested debt service budget is \$5,013,619, a decrease of \$460,000. The largest factor causing the decrease was the refunding discussed above.

Statutory Debt Limit

The aggregate level of the Town's outstanding debt obligations is limited by State law. The statutory debt limit is established at 5% of the Town's total Equalized Valuation (EQV). This figure represents the full and fair cash value of all taxable real and personal property as of January 1. The EQV is determined every other year by the Massachusetts' Department of Revenue.



Debt

Hanover's Proposed 2016 EQV	\$ 2,590,726,000
5% of EQV Debt Limit	\$ 129,536,300

Hanover's total issued and outstanding long term debt principal, both inside and outside the debt limit as of June 30, 2016 is \$ 46,126,904, significantly below the statutory debt limit.

Bond Rating

In order to comply with complex tax regulations, secure access to municipal bond market and assure a competitive climate for bids, the Town uses the services of Bond Counsel, a Financial Advisor and a private credit rating agency to prepare for the issuance of bond anticipation notes or bonds.

The credit rating agency, Moody's Investors Service, recently affirmed the Aa2 rating for the bond issue in June of 2016. The Town has maintained this rating since FY10. In FY10, the rating increased from Aa3. Bonds that are rated Aa are judged to be of high quality by all standards. Together with the Aaa group they comprise what are generally known as high-grade bonds.

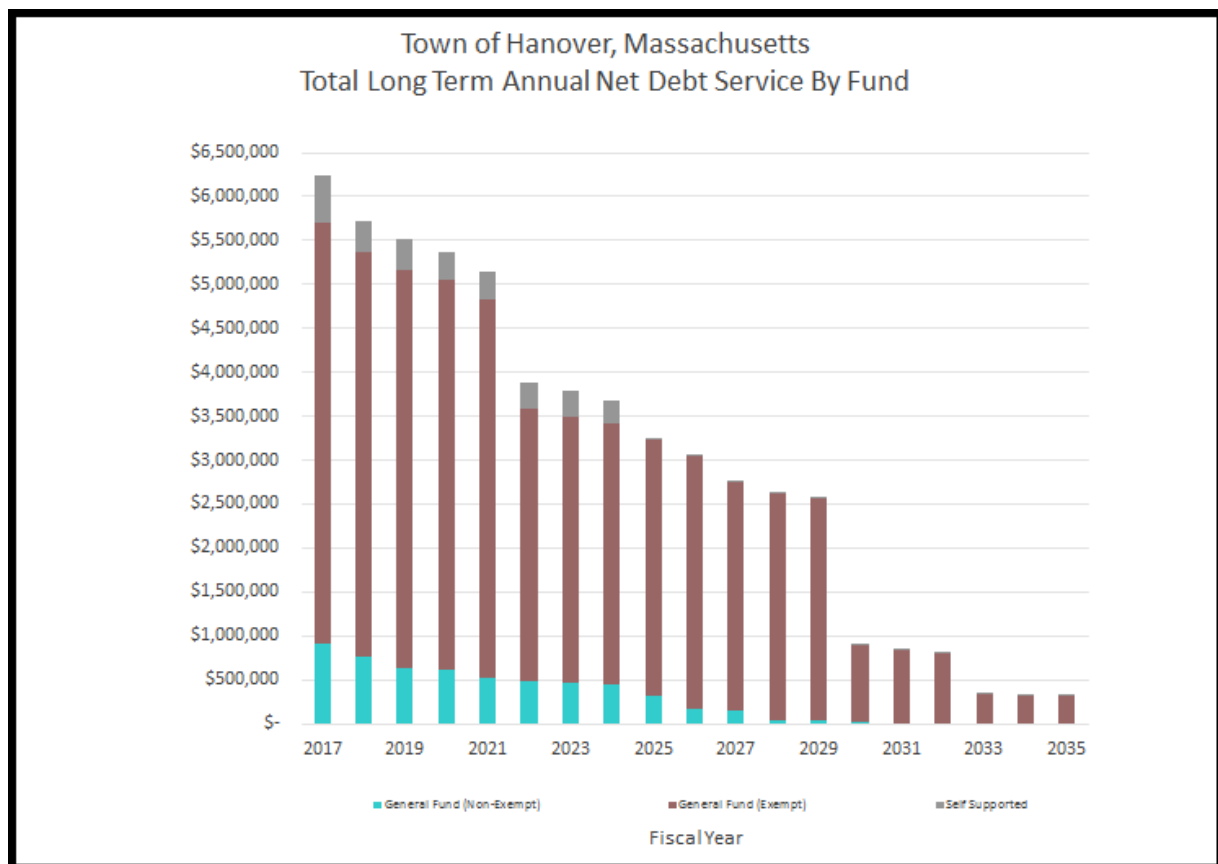
BOND RATING SYMBOLS
<u>Moody's Investor Services</u>
Aaa
Aa1
⇒ Aa2
Aa3
A1
A2
A3
Baa1
Baa2
Baa3
Ba1
Ba2
Ba3
B1
B2
B3



Debt

Total Long Term Debt Service – All Funds

The total long term annual debt service from FY2017 through FY2035, including both principal and interest, is shown below. The chart indicates the amount of long term debt service for the General Fund (both Excluded and Non-excluded) and Self Supported.





Debt

Town of Hanover, Massachusetts			
Total Long Term Annual Net Debt Service By Fund As of June 30, 2016			
Fiscal Year	General Fund (Non-Exempt)	General Fund (Exempt)	Self Supported
2017	900,908	4,805,265	526,918
2018	765,118	4,593,651	369,120
2019	633,989	4,526,851	355,320
2020	605,387	4,439,951	331,072
2021	512,737	4,317,731	321,200
2022	483,772	3,093,431	300,600
2023	465,280	3,031,431	290,400
2024	437,450	2,976,231	265,200
2025	308,600	2,920,831	25,600
2026	168,600	2,868,088	25,200
2027	142,700	2,605,825	19,800
2028	44,200	2,568,025	14,700
2029	42,600	2,517,800	14,700
2030	26,000	860,325	14,700
2031		833,225	14,700
2032		806,125	14,700
2033		334,025	14,700
2034		324,531	14,700
2035		314,844	14,700
TOTAL	\$5,537,340	\$48,738,188	\$2,948,030

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

710 - DEBT SERVICE - PRINCIPAL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-710-5910-0701	PRINC-2000 WPAT LOAN	\$10,868.00	\$10,868.00	\$10,868.00	\$10,408.97	\$10,868.00	\$0.00	0.00
01-710-5910-0703	PRINC-2004 WPAT TITLE V	\$7,666.97	\$7,532.99	\$10,000.00	\$7,385.46	\$10,000.00	\$0.00	0.00
01-710-5910-0710	PRINC-2004 EQUIPMENT 105K	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$-5,000.00	-100.00
01-710-5910-0711	PRINC-2004 EQUIPMENT 80K	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$-5,000.00	-100.00
01-710-5910-0713	PRINC-2003 HIGH SCHOOL GENERATOR	\$20,000.00	\$20,000.00	\$15,000.00	\$15,000.00	\$0.00	\$-15,000.00	-100.00
01-710-5910-0714	PRINC-2006 SYLVESTER SCHOOL	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	\$-35,000.00	-100.00
01-710-5910-0716	PRINC-2006 FIRE STATION ROOF	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$-5,000.00	-100.00
01-710-5910-0717	PRINC-2006 DPW DUMP TRUCK	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$-10,000.00	-100.00
01-710-5910-0718	PRINC-2006 DPW BACKHOE/LOADER	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-710-5910-0719	PRINC-2008 MIDDLE SCHOOL LIGHTING	\$15,000.00	\$15,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00
01-710-5910-0720	PRINC-2008 MIDDLE SCHOOL	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00
01-710-5910-0721	PRINC-2008 SYLVESTER SCHOOL	\$30,000.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0.00
01-710-5910-0722	PRINC-2008 BRIDGE REPAIR	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	0.00
01-710-5910-0723	PRINC-2008 TRACTOR	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$-10,000.00	-100.00
01-710-5910-0724	PRINC-2008 DPW TRANSFER TRAILERS	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$-25,000.00	-100.00
01-710-5910-0725	PRINC-2008 MOWER	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$-10,000.00	-100.00
01-710-5910-0726	PRINC-2010 SEPTIC SEWER	\$10,000.00	\$10,000.00	\$4,500.00	\$0.00	\$0.00	\$-4,500.00	-100.00
01-710-5910-0729	PRINC-2010 SCHOOL 206K	\$25,000.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	0.00
01-710-5910-0730	PRINC-2010 LANDFILL	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	0.00
01-710-5910-0731	PRINC-2011 ALTERNATIVE ENERGY	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0.00
01-710-5910-0733	PRINC-2011 AMBULANCE	\$60,000.00	\$60,000.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	0.00
01-710-5910-0734	PRINC-2011 FINANCIAL SOFTWARE	\$60,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-710-5910-0740	PRINC - EQUIP \$14.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
01-710-5910-0741	PRINC - EQUIP \$14.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
01-710-5910-0798	PRINC-1998 POLICE STATION DEBT	\$170,000.00	\$175,000.00	\$175,500.00	\$0.00	\$0.00	\$-175,500.00	-100.00
01-710-5910-0801	PRINC-2001 SCHOOL PROJCTS DEBT	\$880,000.00	\$905,000.00	\$940,000.00	\$0.00	\$980,000.00	\$40,000.00	4.25
01-710-5910-0802	PRINC-2001 LIBRARY DEBT EXCLUSION	\$130,000.00	\$125,000.00	\$120,000.00	\$0.00	\$115,000.00	\$-5,000.00	-4.16
01-710-5910-0809	PRINC-2009 SENIOR CENTER DEBT EXCL	\$120,000.00	\$125,000.00	\$130,000.00	\$0.00	\$135,000.00	\$5,000.00	3.84
01-710-5910-0810	PRINC-2009 NEW HIGH SCHL DEBT	\$645,000.00	\$670,000.00	\$700,000.00	\$0.00	\$730,000.00	\$30,000.00	4.28
01-710-5910-0811	PRINC-2011 NEW HIGH SCHL DEBT	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	\$400,000.00	\$0.00	0.00
01-710-5910-0812	PRINC-2011 SENIOR CENTER DEBT EXCL	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$45,000.00	\$0.00	0.00

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

710 - DEBT SERVICE - PRINCIPAL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-710-5910-0813	PRINC-2011 ROAD RECONSTR DEBT	\$215,000.00	\$215,000.00	\$215,000.00	\$0.00	\$215,000.00	\$0.00	0.00
01-710-5910-0815	PRINC - 2015 TITLE V T5-97-1140-A	\$0.00	\$14,700.00	\$14,700.00	\$14,700.00	\$14,700.00	\$0.00	0.00
01-710-5910-0911	PRINC - 2014 HS CONST I 6M	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	0.00
01-710-5910-0912	PRINC - 2014 HS CONST II 201K	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$10,000.00	\$-5,000.00	-33.33
01-710-5910-0913	PRINC - 2014 ROADS 4.6M	\$0.00	\$330,000.00	\$330,000.00	\$330,000.00	\$330,000.00	\$0.00	0.00
DEBT SERVICE SUB-TOTAL:		\$3,453,534.97	\$3,788,100.99	\$3,795,568.00	\$742,494.43	\$3,570,568.00	\$-225,000.00	-5.92
710 DEBT SERVICE - PRINCIPAL SUB-TOTAL:		\$3,453,534.97	\$3,788,100.99	\$3,795,568.00	\$742,494.43	\$3,570,568.00	\$-225,000.00	-5.92

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

751 - DEBT SERVICE - INTEREST		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-751-5915-0701	INT-2000 WPAT LOAN PURPOSE BOND	\$0.00	\$0.00	\$1,366.00	\$0.00	\$815.00	\$-551.00	-40.33
01-751-5915-0703	INT-2004 WPAT TITLE V	\$969.02	\$829.94	\$2,877.00	\$694.60	\$2,564.00	\$-313.00	-10.87
01-751-5915-0710	INT-2004 EQUIPMENT 105K	\$1,078.75	\$872.50	\$660.00	\$0.00	\$0.00	\$-660.00	-100.00
01-751-5915-0711	INT-2004 EQUIPMENT 80K	\$1,078.75	\$872.50	\$660.00	\$0.00	\$0.00	\$-660.00	-100.00
01-751-5915-0713	INT-2003 HIGH SCHOOL GENERATOR	\$1,800.00	\$1,000.00	\$300.00	\$300.00	\$0.00	\$-300.00	-100.00
01-751-5915-0714	INT-2006 SYVLESTER SCHOOL BOILER	\$3,500.00	\$2,100.00	\$700.00	\$700.00	\$0.00	\$-700.00	-100.00
01-751-5915-0716	INT-2006 FIRE STATION ROOF	\$500.00	\$300.00	\$100.00	\$100.00	\$0.00	\$-100.00	-100.00
01-751-5915-0717	INT-2006 DPW DUMP TRUCK	\$1,000.00	\$600.00	\$200.00	\$200.00	\$0.00	\$-200.00	-100.00
01-751-5915-0718	INT-2006 DPW BACKHOE/LOADER	\$600.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-751-5915-0719	INT-2008 MIDDLE SCHOOL LIGHTING	\$5,525.00	\$5,000.00	\$4,400.00	\$400.00	\$400.00	\$-4,000.00	-90.90
01-751-5915-0720	INT-2008 MIDDLE SCHOOL ELEVATOR	\$3,350.00	\$3,000.00	\$2,600.00	\$400.00	\$400.00	\$-2,200.00	-84.61
01-751-5915-0721	INT-2008 SYLVESTER SCHOOL	\$13,050.00	\$12,000.00	\$11,000.00	\$1,000.00	\$1,000.00	\$-10,000.00	-90.90
01-751-5915-0722	INT-2008 BRIDGE REPAIR	\$11,875.00	\$11,000.00	\$10,000.00	\$1,000.00	\$1,000.00	\$-9,000.00	-90.00
01-751-5915-0723	INT-2008 TRACTOR	\$1,150.00	\$800.00	\$400.00	\$200.00	\$0.00	\$-400.00	-100.00
01-751-5915-0724	INT-2008 DPW TRANSFER TRAILERS	\$2,875.00	\$2,000.00	\$1,000.00	\$500.00	\$0.00	\$-1,000.00	-100.00
01-751-5915-0725	INT-2008 MOWER	\$1,150.00	\$800.00	\$400.00	\$200.00	\$0.00	\$-400.00	-100.00
01-751-5915-0726	INT-2010 SEPTIC SEWER	\$780.00	\$580.00	\$180.00	\$90.00	\$0.00	\$-180.00	-100.00
01-751-5915-0729	INT-2010 SCHOOL 206K	\$2,900.00	\$2,400.00	\$1,600.00	\$0.00	\$800.00	\$-800.00	-50.00
01-751-5915-0730	INT-2010 LANDFILL	\$10,500.00	\$9,000.00	\$6,000.00	\$3,000.00	\$3,000.00	\$-3,000.00	-50.00
01-751-5915-0731	INT-2011 ALTERNATIVE ENERGY	\$26,200.00	\$24,850.00	\$23,050.00	\$11,525.00	\$21,250.00	\$-1,800.00	-7.80
01-751-5915-0733	INT-2011 AMBULANCE REPLACEMENT	\$13,550.00	\$11,750.00	\$9,350.00	\$4,675.00	\$7,150.00	\$-2,200.00	-23.52
01-751-5915-0734	INT-2011 FINANCIAL SOFTWARE	\$3,000.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
01-751-5915-0740	INT - EQUIP \$14.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$207.58	\$380.00	\$380.00	100.00
01-751-5915-0741	INT - EQUIP \$14.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$207.58	\$380.00	\$380.00	100.00
01-751-5915-0742	INT - MS LIGHTING 6.24.16	\$0.00	\$0.00	\$0.00	\$1,276.83	\$3,260.00	\$3,260.00	100.00
01-751-5915-0743	INT - MS ELEVATOR 6.24.16	\$0.00	\$0.00	\$0.00	\$646.25	\$1,650.00	\$1,650.00	100.00
01-751-5915-0744	INT - SYL WINDOWS 6.24.16	\$0.00	\$0.00	\$0.00	\$3,172.50	\$8,100.00	\$8,100.00	100.00
01-751-5915-0745	INT - BRIDGE REPAIR 6.24.16	\$0.00	\$0.00	\$0.00	\$2,839.58	\$7,250.00	\$7,250.00	100.00
01-751-5915-0798	INT-1998 POLICE STATION DEBT EXCL	\$17,420.00	\$14,020.00	\$7,020.00	\$3,510.00	\$0.00	\$-7,020.00	-100.00
01-751-5915-0801	INT-2001 SCHOOL PROJECTS DEBT EXCL	\$224,950.00	\$207,350.00	\$171,150.00	\$86,375.00	\$133,550.00	\$-37,600.00	-21.96
01-751-5915-0802	INT-2001 LIBRARY DEBT EXCLUSION	\$24,800.00	\$22,200.00	\$17,200.00	\$8,600.00	\$12,400.00	\$-4,800.00	-27.90

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

751 - DEBT SERVICE - INTEREST		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-751-5915-0809	INT-2009 SENIOR CENTER DEBT EXCL	\$101,907.50	\$98,307.50	\$92,058.00	\$8,925.00	\$12,650.00	\$-79,408.00	-86.25
01-751-5915-0810	INT-2009 NEW HIGH SCHOOL DEBT	\$543,272.50	\$523,922.50	\$490,423.00	\$47,600.00	\$67,200.00	\$-423,223.00	-86.29
01-751-5915-0811	INT-2011 NEW HIGH SCHOOL DEBT	\$285,500.00	\$273,500.00	\$257,500.00	\$128,750.00	\$241,500.00	\$-16,000.00	-6.21
01-751-5915-0812	INT-2011 SENIOR CENTER DEBT EXCL	\$32,118.76	\$30,768.76	\$28,969.00	\$14,484.38	\$27,169.00	\$-1,800.00	-6.21
01-751-5915-0813	INT-2011 ROAD RECONSTR DEBT EXCL	\$101,537.50	\$95,087.50	\$86,488.00	\$43,243.75	\$77,888.00	\$-8,600.00	-9.94
01-751-5915-0816	INT - SR CENTER 6.24.16	\$0.00	\$0.00	\$0.00	\$22,900.75	\$58,470.00	\$58,470.00	100.00
01-751-5915-0817	INT - NEW HS 6.24.16	\$0.00	\$0.00	\$0.00	\$121,827.92	\$311,050.00	\$311,050.00	100.00
01-751-5915-0911	INT - 2014 HS CONST I 6M	\$0.00	\$354,354.17	\$227,250.00	\$117,375.00	\$212,250.00	\$-15,000.00	-6.60
01-751-5915-0912	INT - 2014 HS CONST II 210K	\$0.00	\$12,325.69	\$7,700.00	\$4,037.50	\$7,075.00	\$-625.00	-8.11
01-751-5915-0913	INT - 2014 ROADS 4.6M	\$0.00	\$299,947.22	\$188,950.00	\$98,600.00	\$172,450.00	\$-16,500.00	-8.73
DEBT SERVICE SUB-TOTAL:		\$1,579,612.78	\$2,022,938.28	\$1,651,551.00	\$739,564.22	\$1,393,051.00	\$-258,500.00	-15.65
751 DEBT SERVICE - INTEREST SUB-TOTAL:		\$1,579,612.78	\$2,022,938.28	\$1,651,551.00	\$739,564.22	\$1,393,051.00	\$-258,500.00	-15.65

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

752 - DEBT - SHORT TERM INTEREST		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-752-5925	INT-SHORT TERM DEBT	\$132,480.97	\$19,672.72	\$17,411.00	\$0.00	\$40,000.00	\$22,589.00	129.73
DEBT SERVICE SUB-TOTAL:		\$132,480.97	\$19,672.72	\$17,411.00	\$0.00	\$40,000.00	\$22,589.00	129.73
752 DEBT - SHORT TERM INTEREST		\$132,480.97	\$19,672.72	\$17,411.00	\$0.00	\$40,000.00	\$22,589.00	129.73

Town of Hanover
Town Manager Recommended Budget
FY18 Operating

755 - DEBT SERVICE - ISSUANCE COSTS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
01-755-5939	BOND/NOTE ISSUE EXPENSES	\$5,449.64	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$5,449.64	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00
755 DEBT SERVICE - ISSUANCE COSTS		\$5,449.64	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00



ENTERPRISE FUND



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Water Enterprise Fund

The DPW's Water Operations Group operates and maintains the Town's public water system. The system is operated as an enterprise fund, authorized under MGL Chapter 44, section 53F1/2. The fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. The fund allows the community to demonstrate to the public the portion of total costs for drinking water that are recovered through user charges and the portion that is subsidized by the tax levy, if any. All costs of service delivery are identified including direct, indirect, and capital costs.

Enabling Legislation

The Town of Hanover's water supply was created by special legislation, Chapter 39 of the Acts of 1930. This legislation authorized the Town "to supply itself and its inhabitants with water for the extinguishment of fires and for domestic and other purposes." The act spelled out the limits of authority of the Town in establishing and managing the water supply. The act also created a Board of Water Commissioners to be elected by the residents to oversee the operation of said system. The Hanover Town Manager Act subsequently transferred the powers and responsibilities of the Board of Water Commissioners to the Town Manager, with the exception of the rate setting authority which was moved from the Board of Water Commissioners to the Board of Selectmen.

Operating Structure

The Town's water supply is operated by the Department of Public Works. Day to day operations are managed by the Town Manager through the Director of Public Works, Deputy Superintendent of Public Works for Water Operations, and Water Operations Group's field level staff.

Description of Hanover's Water Supply

The Town of Hanover receives its water through seven gravel packed wells and two bedrock wells. The wells are located in four well fields located in the east and southeast side of town. All nine wells are treated before being discharged into the water distribution system.

The Pond Street water treatment plant, located on Pond Street, treats the three gravel packed wells of the Pond Street well field for high levels of iron, manganese, organic color, and turbidity. The Town of Hanover shares the Pond Street well field with the Town of Norwell. The Pond Street WTP is a conventional water treatment plant and has been in operation since 1973. It has been incrementally upgraded several times.

The Beal water treatment plant, located on Riverside Drive, treats two bedrock wells for high levels of iron and manganese. The wells are located in the Philip C. Beal bedrock well field. The Beal WTP is a manganese-greensand treatment plant and has been in operation since 1994.

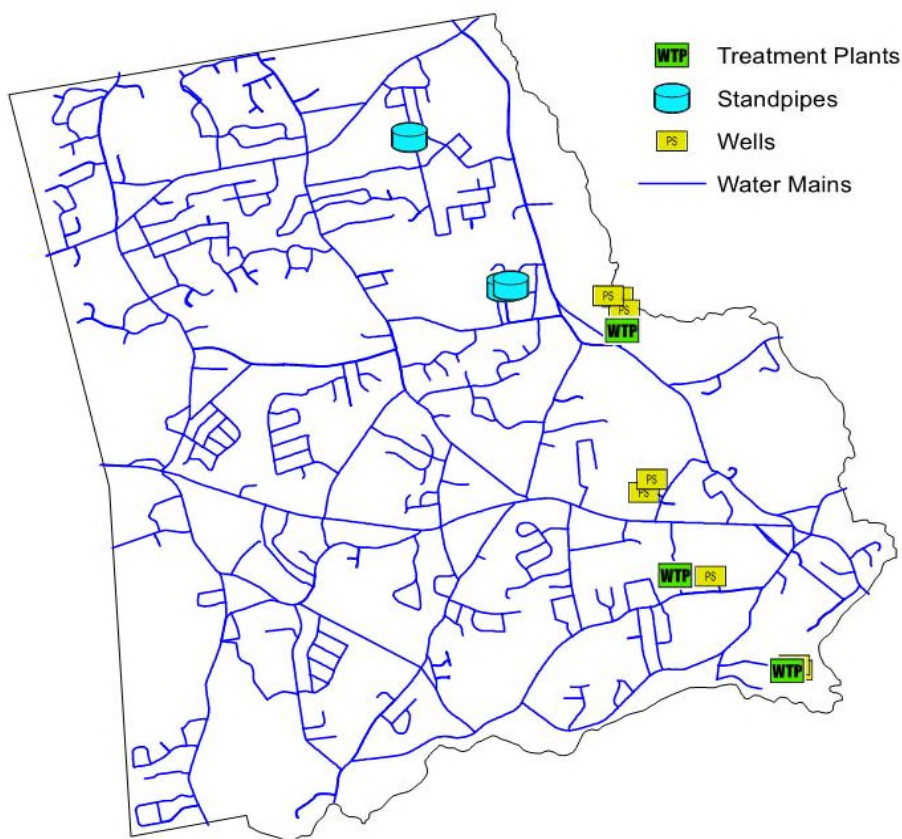
The Broadway water treatment plant, located on Broadway, treats four gravel packed wells for low levels of iron, manganese, organic color, and turbidity. Two of the wells are located in the Broadway well field and the other two wells are located in the Hanover Street well field. The Broadway WTP is a manganese-greensand treatment plant and has been in operation since 2003.



Water Enterprise Fund

Water is pumped from the treatment plant to a network of approximately 100 miles of water mains to feed approximately 5,000 water services. The system has three standpipes that maintain system pressure and store 3.75 million gallons of water. The entire system is one pressure zone. The system has emergency interconnections with the Towns of Norwell, Pembroke, and Hanson.

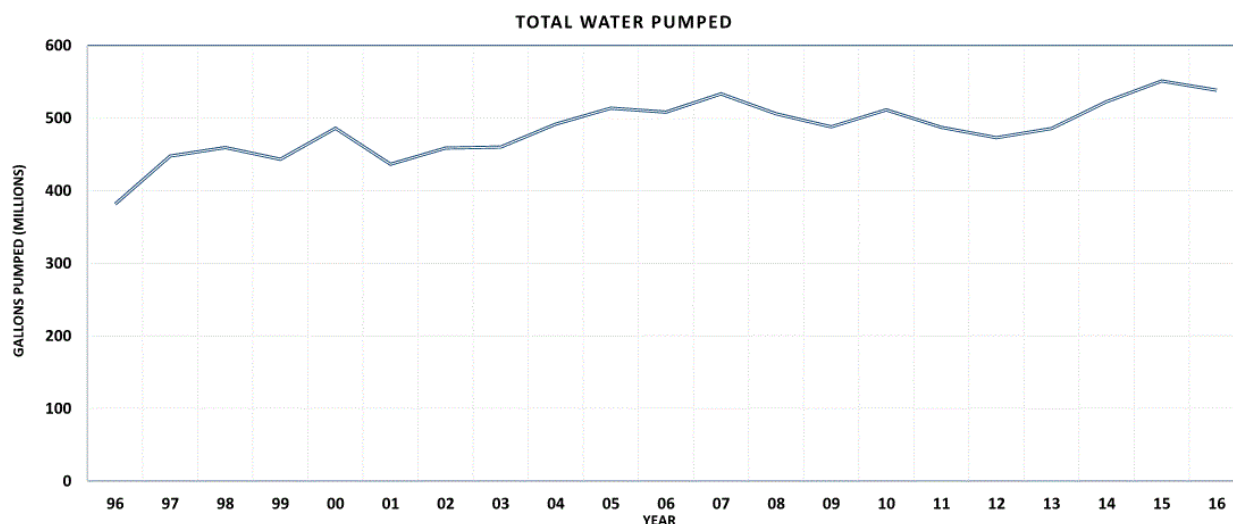
Hanover Water System





Water Enterprise Fund

Overall, the Town pumps approximately 500 million gallons of water annually with the heaviest consumption in the summer months.



Rate Structure

The Town of Hanover bills each account quarterly. The water rate has a fixed charge based on the size of the meter and a variable charge depending on the amount of water consumed for the quarter. The variable charge is an increasing block rate, designed to encourage conservation. The current fixed rate (minimum charge) is as defined in the following table

Meter Size	Price per quarter
5/8 inch x 3/4 inch	\$38.00
3/4 inch	\$63.80
1 inch	\$101.28
1.5 inch	\$202.50
2 inch	\$304.90
Greater than 2 inch	\$632.88

The current variable rate (usage charge) is defined as follows

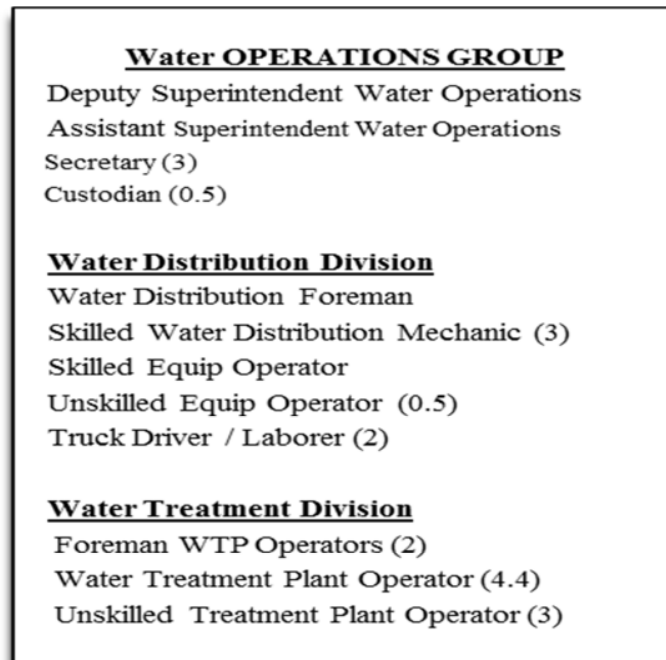
Usage	Price per 100 cubic feet
0 – 500 cubic feet	\$2.80
501 to 3,000 cubic feet	\$5.27
3,000 to 4,000 cubic feet	\$8.69
Greater than 4,000 cubic feet	\$11.07

The average quarterly water bill for a family of four (assuming 3,000 cubic feet) is \$183.75.



Water Enterprise Fund

Organizational Chart



Goals and Objectives

- Pump, treat, and supply 500 million gallons of drinking water to residents and businesses.
- Construct and commission changes to water treatment systems to reduce disinfection byproducts in the water distribution system to below Federal Tier 2 standards
- Advance near real-time reporting of water operational data on website in accordance with Board of Selectmen goals
- Replace 400 water meters with radio read metering equipment.



Water Enterprise Fund

Accomplishments

- Treated and supplied 500 million gallons of drinking water to residents and businesses.
- Advanced the design of changes to all three treatment plants to reduce disinfection byproducts to below Federal Tier 2 standards
- Replaced 400 water meters with radio read metering equipment.

Significant Budget Changes or Initiatives

- The FY18 water budget includes further commitment to improve water quality through the addition of an Assistant Superintendent for Water Treatment to oversee the operation of the Water Treatment Division. This new position will review water quality daily to ensure compliance with applicable standards, and will be responsible for water chemistry, equipment maintenance, and other daily operation tasks cross the three operating shifts.
- Restructuring of the water indirect costs to account for the true costs of supporting the water operation by the General Fund. These costs had not been updated in many years. The recommended increase was the result of a third party analysis of the operation.
- Increases in the labor line items reflect ongoing negotiations with union and non-union personnel.
- Increases in several lines within the water distribution budget reflect the new costs of operating the renovated water distribution garage which has been renamed the DPW Operations Center. These additional costs for heat, electricity, and facility maintenance will be reevaluated at the end of the fiscal year once the Department has the experience of a full year of operations.



Water Enterprise Fund

Programs and Services

**Director
of
Public Works**

WATER OPERATIONS GROUP

Water Distribution

- Meter Reading
- Water Mains
- Hydrants
- Valves
- Leak Detection
- Backflow Prevention
- Standpipes

Water Treatment

- Pond St WTP
- Beal WTP
- Broadway WTP
- Laboratory Services
- Water Quality Control



Water Enterprise Fund

Personnel Summary

Position	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Water Division				
Deputy Superintendent Water Operations	1.00	1.00	1.00	-
Assistant Superintendent Water Operations	-	-	1.00	1.00
Secretary	3.00	1.00	3.00	2.00
Custodian	0.50	0.50	0.50	-
Chief WTP Operator	2.00	2.00	-	(2.00)
Foreman WTP Operator	-	-	2.00	2.00
Water Treatment Plant Operator	5.40	5.40	4.40	(1.00)
Unskilled Treatment Plant Operator	1.00	1.00	3.00	2.00
Water Distribution Foreman	1.00	1.00	1.00	-
Skilled Water Distribution Mechanic	2.00	2.00	3.00	1.00
Unskilled Water Distribution Mechanic	1.00	1.00	-	(1.00)
Skilled Equipment Operator	1.00	1.00	1.00	-
Unskilled Equipment Operator	0.50	0.50	0.50	-
Truck Driver/Laborer	2.00	2.00	2.00	-
Total Full-time Equivalents	20.40	18.40	22.40	4.00

Personnel Notes

FTEs are based on a 40 hour work week and are benefit eligible. Two positions from the Water Department were proposed to be transferred to the Finance Department but continued to be paid by the Water Enterprise Fund in FY2017. Due to enhancements to internal software and processes, this transfer never took place and the employees have been moved back to the Water Department for FY2018.

The FY2018 budget proposes a restructuring of the water treatment personnel with two Chief Water Treatment Plant Operators being reclassified as Water Treatment Plant Foremen and the creation of a new Assistant Superintendent – Water Treatment position to oversee the operation of the water treatment operation.

Finally, change in personnel in FY2017 resulted in the hiring of an unskilled Water Treatment Plant Operator to fill a position vacated by a Water Treatment Plant Operator who left to fill a position in another community. The operator who was hired is not expected to obtain the necessary licenses in FY2018 to be classified as a full Water Treatment Plant Operator.



Water Enterprise Fund

Balanced Budget

	ESTIMATED REVENUES		
	FY18	FY17	FY16
Water User Charges	3,705,865	3,651,515	3,391,815
TOTAL ESTIMATED REVENUE	3,705,865	3,651,515	3,391,815

	DIRECT APPROPRIATIONS		
	FY18	FY17	FY16
Water Administration	416,303	404,540	372,109
Water Treatment	1,674,756	1,561,804	1,401,339
Water Distribution	807,859	782,579	707,775
Water Debt Service	343,552	543,853	551,853
Total Direct Appropriations	3,242,470	3,292,776	3,033,076
	INDIRECT APPROPRIATIONS		
		FY17	FY16
Indirect Costs - Water Enterprise	463,395	358,739	358,739
Total OFS	463,395	358,739	358,739
TOTAL APPROPRIATIONS	3,705,865	3,651,515	3,391,815

Town of Hanover
Town Manager Recommended Budget
FY18 Water Operating

450 - WATER		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-450-5110	SALARIES - APPOINTED OFFICIALS	\$144,003.48	\$147,039.71	\$150,710.00	\$57,767.96	\$154,610.00	\$3,900.00	2.58
60-450-5113	SALARIES - CLERICAL	\$127,019.79	\$129,787.37	\$131,585.00	\$50,925.16	\$134,958.00	\$3,373.00	2.56
60-450-5115	SALARIES - CUSTODIAN P/T	\$22,671.65	\$24,960.21	\$25,944.00	\$9,946.48	\$26,234.00	\$290.00	1.11
60-450-5130	SALARIES - CLERICAL OVERTIME	\$3,654.64	\$3,563.62	\$4,261.00	\$2,168.99	\$4,261.00	\$0.00	0.00
60-450-5148	STIPEND	\$3,539.71	\$3,486.08	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0.00
PERSONNEL SUB-TOTAL:		\$300,889.27	\$308,836.99	\$316,000.00	\$120,808.59	\$323,563.00	\$7,563.00	2.39
60-450-5250	EQUIPMENT MAINTENANCE	\$10,878.56	\$9,158.66	\$12,860.00	\$1,225.86	\$14,360.00	\$1,500.00	11.66
60-450-5271	OFFICE EQUIPMENT RENTAL	\$998.10	\$0.00	\$1,200.00	\$0.00	\$1,200.00	\$0.00	0.00
60-450-5310	ENGINEERING	\$0.00	\$79,486.00	\$28,000.00	\$0.00	\$28,000.00	\$0.00	0.00
60-450-5318	OTHER CONTRACTED SERVICES	\$8,574.42	\$9,480.91	\$8,590.00	\$5,494.72	\$8,590.00	\$0.00	0.00
60-450-5340	TELEPHONE - ADMINISTRATION	\$4,322.02	\$4,328.59	\$5,500.00	\$1,529.24	\$7,500.00	\$2,000.00	36.36
60-450-5342	PRINTING & STATIONARY	\$3,024.07	\$1,981.01	\$3,500.00	\$149.69	\$3,500.00	\$0.00	0.00
60-450-5345	POSTAGE & MAIL PERMITS	\$11,452.80	\$10,792.23	\$12,900.00	\$4,151.54	\$13,600.00	\$700.00	5.42
60-450-5450	MATERIALS & SUPPLIES	\$10,122.75	\$10,718.57	\$9,380.00	\$3,342.53	\$9,380.00	\$0.00	0.00
60-450-5585	UNIFORMS	\$365.99	\$666.29	\$800.00	\$0.00	\$800.00	\$0.00	0.00
60-450-5715	LICENSE RENEWALS	\$0.00	\$126.00	\$110.00	\$0.00	\$110.00	\$0.00	0.00
60-450-5720	REGISTRATION FEES	\$95.00	\$425.00	\$400.00	\$585.00	\$400.00	\$0.00	0.00
60-450-5730	DUES	\$614.00	\$642.00	\$700.00	\$525.00	\$700.00	\$0.00	0.00
60-450-5735	GOVERNMENT FEES	\$4,020.89	\$4,064.40	\$4,600.00	\$0.00	\$4,600.00	\$0.00	0.00
60-450-5961	TRANSFER TO GENERAL FUND	\$358,739.00	\$358,739.00	\$0.00	\$358,739.00	\$0.00	\$0.00	0.00
60-450-5962	TRANSFER TO SPECIAL REVENUE	\$0.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$413,207.60	\$493,208.66	\$88,540.00	\$375,742.58	\$92,740.00	\$4,200.00	4.74
450 WATER SUB-TOTAL:		\$714,096.87	\$802,045.65	\$404,540.00	\$496,551.17	\$416,303.00	\$11,763.00	2.90

Town of Hanover
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451 - WATER TREATMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-451-5114	SALARIES & WAGES PERM F/T	\$441,356.29	\$501,581.52	\$536,739.00	\$180,763.64	\$592,042.00	\$55,303.00	10.30
60-451-5120	SALARIES & WAGES PERM P/T	\$0.00	\$63.72	\$0.00	\$0.00	\$0.00	\$0.00	0.00
60-451-5121	WAGES-TEMPORARY EMPLOYEES	\$8,394.39	\$29,057.47	\$25,693.00	\$9,608.30	\$26,207.00	\$514.00	2.00
60-451-5130	OVERTIME	\$92,133.68	\$59,421.66	\$20,000.00	\$22,303.43	\$15,000.00	\$-5,000.00	-25.00
60-451-5141	SHIFT DIFFERENTIAL	\$0.00	\$330.88	\$22,473.00	\$0.00	\$22,473.00	\$0.00	0.00
60-451-5142	HOLIDAY PAY	\$0.00	\$0.00	\$13,367.00	\$0.00	\$12,749.00	\$-618.00	-4.62
60-451-5146	STANDBY PAY	\$0.00	\$0.00	\$26,055.00	\$0.00	\$24,850.00	\$-1,205.00	-4.62
PERSONNEL SUB-TOTAL:		\$541,884.36	\$590,455.25	\$644,327.00	\$212,675.37	\$693,321.00	\$48,994.00	7.60
60-451-5211-0052	ELECTRICITY - POND STREET	\$90,051.03	\$112,133.64	\$129,100.00	\$42,731.79	\$119,000.00	\$-10,100.00	-7.82
60-451-5211-0053	ELECTRICITY - BEAL	\$76,364.53	\$116,597.69	\$122,000.00	\$38,775.55	\$116,000.00	\$-6,000.00	-4.91
60-451-5211-0054	ELECTRICITY - BROADWAY	\$61,645.48	\$93,974.93	\$84,000.00	\$31,749.38	\$99,000.00	\$15,000.00	17.85
60-451-5211-0056	ELECTRICITY - STANDPIPES	\$1,295.38	\$1,219.88	\$1,350.00	\$277.87	\$1,350.00	\$0.00	0.00
60-451-5211-0058	ELECTRICITY - 219 WINTER STREET	\$0.00	\$898.68	\$0.00	\$0.00	\$0.00	\$0.00	0.00
60-451-5212-0052	NATURAL GAS - POND STREET	\$15,268.86	\$13,803.91	\$20,000.00	\$2,015.71	\$14,300.00	\$-5,700.00	-28.50
60-451-5212-0053	NATURAL GAS - BEAL	\$3,131.32	\$2,536.15	\$4,400.00	\$620.96	\$4,000.00	\$-400.00	-9.09
60-451-5212-0054	NATURAL GAS - BROADWAY	\$10,917.02	\$8,011.93	\$12,300.00	\$1,867.38	\$11,000.00	\$-1,300.00	-10.56
60-451-5212-0055	NATURAL GAS - UNION STREET	\$0.00	\$0.00	\$800.00	\$324.00	\$800.00	\$0.00	0.00
60-451-5230-0052	BUILDING MAINTENANCE - POND	\$11,877.63	\$5,652.81	\$18,500.00	\$251.32	\$16,500.00	\$-2,000.00	-10.81
60-451-5230-0053	BUILDING MAINTENANCE - BEAL	\$217.58	\$578.55	\$3,200.00	\$0.00	\$3,200.00	\$0.00	0.00
60-451-5230-0054	BUILDING MAINTENANCE -	\$0.00	\$658.51	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00
60-451-5240	VEHICLE MAINTENANCE	\$1,621.05	\$733.70	\$1,200.00	\$1,313.04	\$1,200.00	\$0.00	0.00
60-451-5250-0051	EQUIPMENT MAINTENANCE - GENERAL	\$240.47	\$401.19	\$0.00	\$339.21	\$0.00	\$0.00	0.00
60-451-5250-0052	EQUIPMENT MAINTENANCE - POND	\$56,880.65	\$127,234.07	\$74,275.00	\$47,019.01	\$100,075.00	\$25,800.00	34.73
60-451-5250-0053	EQUIPMENT MAINTENANCE - BEAL	\$19,862.22	\$15,269.96	\$26,300.00	\$5,296.66	\$26,300.00	\$0.00	0.00
60-451-5250-0054	EQUIPMENT MAINTENANCE -	\$18,106.02	\$42,690.46	\$27,000.00	\$36,804.34	\$42,385.00	\$15,385.00	56.98
60-451-5250-0056	EQUIPMENT MAINTENANCE - STORAGE	\$170.31	\$7,279.97	\$5,400.00	\$264.99	\$5,400.00	\$0.00	0.00
60-451-5250-0057	EQUIPMENT MAINTENANCE -	\$11,594.04	\$21,567.96	\$11,775.00	\$7,945.77	\$11,775.00	\$0.00	0.00
60-451-5280	SAFETY PROGRAMS	\$1,415.60	\$7,485.57	\$500.00	\$349.00	\$500.00	\$0.00	0.00
60-451-5295-0052	SLUDGE DISPOSAL - POND STREET	\$47,463.30	\$51,421.00	\$55,000.00	\$31,047.50	\$55,000.00	\$0.00	0.00
60-451-5295-0054	SLUDGE DISPOSAL - BROADWAY	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	100.00

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451 - WATER TREATMENT		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-451-5317	EMPLOYEE TRAINING (EDUCATION	\$774.00	\$4,103.00	\$1,000.00	\$1,100.00	\$4,000.00	\$3,000.00	300.00
60-451-5318-0052	OTHER CONTRACTED SERVICES - POND	\$8,051.95	\$8,943.38	\$7,000.00	\$2,650.27	\$7,200.00	\$200.00	2.85
60-451-5318-0053	OTHER CONTRACTED SERVICES - BEAL	\$7,043.89	\$6,403.27	\$3,900.00	\$2,276.81	\$5,400.00	\$1,500.00	38.46
60-451-5318-0054	OTHER CONTRACTED SERVICES -	\$18,083.80	\$8,386.99	\$5,200.00	\$4,219.03	\$8,200.00	\$3,000.00	57.69
60-451-5319-0051	TESTING - GENERAL	\$16,660.00	\$16,694.00	\$16,000.00	\$5,470.00	\$18,000.00	\$2,000.00	12.50
60-451-5319-0052	TESTING - POND STREET	\$3,315.00	\$3,070.00	\$2,000.00	\$0.00	\$3,000.00	\$1,000.00	50.00
60-451-5319-0053	TESTING - BEAL	\$0.00	\$1,400.00	\$0.00	\$20.00	\$0.00	\$0.00	0.00
60-451-5319-0054	TESTING - BROADWAY	\$3,400.00	\$4,590.00	\$1,900.00	\$1,335.00	\$1,900.00	\$0.00	0.00
60-451-5319-0056	TESTING - STORAGE TANKS	\$0.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
60-451-5319-0057	TESTING - LABORATORY	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$-2,000.00	-100.00
60-451-5340-0052	TELEPHONE - POND STREET	\$2,329.41	\$2,418.61	\$2,400.00	\$834.76	\$2,400.00	\$0.00	0.00
60-451-5470-0051	MATERIALS & SUPPLIES - GENERAL	\$4,237.32	\$542.00	\$0.00	\$350.13	\$0.00	\$0.00	0.00
60-451-5470-0052	MATERIALS & SUPPLIES - POND STREET	\$2,103.62	\$4,024.57	\$2,225.00	\$2,323.77	\$3,225.00	\$1,000.00	44.94
60-451-5470-0053	MATERIALS & SUPPLIES - BEAL	\$86.94	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00
60-451-5470-0054	MATERIALS & SUPPLIES - BROADWAY	\$0.00	\$221.93	\$950.00	\$0.00	\$950.00	\$0.00	0.00
60-451-5470-0057	MATERIALS & SUPPLIES -	\$622.17	\$475.66	\$9,000.00	\$5.99	\$9,000.00	\$0.00	0.00
60-451-5477-0052	CHEMICALS - POND STREET	\$112,474.56	\$145,029.65	\$178,900.00	\$52,105.08	\$170,875.00	\$-8,025.00	-4.48
60-451-5477-0053	CHEMICALS - BEAL	\$9,917.13	\$9,018.40	\$17,100.00	\$4,000.00	\$13,900.00	\$-3,200.00	-18.71
60-451-5477-0054	CHEMICALS - BROADWAY	\$23,738.98	\$52,872.95	\$57,900.00	\$13,191.21	\$66,500.00	\$8,600.00	14.85
60-451-5585	UNIFORMS	\$5,857.43	\$5,580.06	\$7,200.00	\$1,597.65	\$8,000.00	\$800.00	11.11
60-451-5715	LICENSE RENEWALS	\$140.00	\$522.00	\$200.00	\$70.00	\$600.00	\$400.00	200.00
60-451-5720	REGISTRATION FEES	\$689.27	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00
60-451-5730	DUES	\$454.00	\$535.00	\$400.00	\$0.00	\$400.00	\$0.00	0.00
EXPENSES SUB-TOTAL:		\$648,161.36	\$905,042.03	\$917,475.00	\$340,543.18	\$981,435.00	\$63,960.00	6.97
CAPITAL OUTLAY SUB-TOTAL:		\$785.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
451 WATER TREATMENT SUB-TOTAL:		\$1,190,831.46	\$1,495,497.28	\$1,561,802.00	\$553,218.55	\$1,674,756.00	\$112,954.00	7.23

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452 - WATER DISTRIBUTION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-452-5114	SALARIES & WAGES PERM F/T	\$312,673.87	\$402,588.84	\$442,362.00	\$159,301.45	\$423,056.00	\$-19,306.00	-4.36
60-452-5121	WAGES-TEMPORARY EMPLOYEES	\$0.00	\$0.00	\$4,995.00	\$0.00	\$8,640.00	\$3,645.00	72.97
60-452-5130	OVERTIME	\$115,356.12	\$136,027.50	\$40,488.00	\$47,453.14	\$61,488.00	\$21,000.00	51.86
60-452-5133	FLUSHING PAY	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	0.00
60-452-5146	STANDBY PAY	\$0.00	\$0.00	\$24,434.00	\$0.00	\$24,850.00	\$416.00	1.70
PERSONNEL SUB-TOTAL:		\$428,029.99	\$538,616.34	\$542,279.00	\$206,754.59	\$548,034.00	\$5,755.00	1.06
60-452-5211-0058	ELECTRICITY - 219 WINTER ST	\$5,802.37	\$19,449.35	\$10,000.00	\$2,144.42	\$11,800.00	\$1,800.00	18.00
60-452-5212	GAS	\$5,163.15	\$115.84	\$11,900.00	\$0.00	\$11,900.00	\$0.00	0.00
60-452-5230-0058	BUILDING MAINTENANCE - 219 WINTER	\$8,099.86	\$1,590.30	\$2,000.00	\$1,071.30	\$2,000.00	\$0.00	0.00
60-452-5240	VEHICLE MAINTENANCE	\$4,532.07	\$11,712.47	\$7,000.00	\$2,078.01	\$7,000.00	\$0.00	0.00
60-452-5250	EQUIPMENT MAINTENANCE	\$0.00	\$7,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
60-452-5250-0051	EQUIPMENT MAINTENANCE - GENERAL	\$5,257.22	\$1,280.69	\$2,300.00	\$2,524.92	\$2,300.00	\$0.00	0.00
60-452-5250-0058	EQUIPMENT MAINTENANCE - 219	\$650.96	\$324.00	\$0.00	\$234.00	\$0.00	\$0.00	0.00
60-452-5250-0060	EQUIPMENT MAINTENANCE -	\$3,404.67	\$8,390.34	\$13,100.00	\$2,479.84	\$13,100.00	\$0.00	0.00
60-452-5250-0061	EQUIPMENT MAINTENANCE - MAINS &	\$44,608.69	\$15,617.95	\$22,000.00	\$9,597.01	\$28,000.00	\$6,000.00	27.27
60-452-5250-0062	EQUIPMENT MAINTENANCE - SERVICES	\$7,187.48	\$20,631.11	\$8,500.00	\$479.94	\$7,000.00	\$-1,500.00	-17.64
60-452-5250-0063	EQUIPMENT MAINTENANCE - METERS	\$54,108.07	\$68,733.21	\$111,500.00	\$46,184.29	\$111,500.00	\$0.00	0.00
60-452-5250-0064	EQUIPMENT MAINTENANCE - LEAK	\$525.00	\$420.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
60-452-5250-0065	EQUIPMENT MAINTENANCE -	\$2,295.00	\$3,600.94	\$2,000.00	\$645.02	\$2,000.00	\$0.00	0.00
60-452-5280	SAFETY PROGRAMS	\$2,414.10	\$790.42	\$1,600.00	\$134.50	\$1,600.00	\$0.00	0.00
60-452-5281	DETAILS-CONTRACT OFFICERS	\$27,347.65	\$28,137.49	\$15,000.00	\$7,147.25	\$25,000.00	\$10,000.00	66.66
60-452-5317	EMPLOYEE TRAINING (EDUCATION	\$1,229.00	\$1,455.00	\$1,800.00	\$0.00	\$1,800.00	\$0.00	0.00
60-452-5340	TELEPHONE	\$2,668.43	\$2,696.15	\$1,800.00	\$833.53	\$4,800.00	\$3,000.00	166.66
60-452-5470-0051	MATERIALS & SUPPLIES - GENERAL	\$2,677.40	\$3,797.27	\$2,000.00	\$544.85	\$2,000.00	\$0.00	0.00
60-452-5470-0058	MATERIALS & SUPPLIES - 219 WINTER S	\$0.00	\$0.00	\$500.00	\$36.96	\$500.00	\$0.00	0.00
60-452-5470-0061	MATERIALS & SUPPLIES - MAINS &	\$17,191.78	\$15,699.18	\$0.00	\$3,955.25	\$0.00	\$0.00	0.00
60-452-5585	UNIFORMS	\$4,582.07	\$4,204.77	\$4,800.00	\$1,658.22	\$4,800.00	\$0.00	0.00
60-452-5715	LICENSE RENEWALS	\$325.00	\$668.00	\$350.00	\$65.00	\$575.00	\$225.00	64.28
60-452-5720	REGISTRATION FEES	\$125.00	\$209.00	\$400.00	\$25.00	\$400.00	\$0.00	0.00
60-452-5730	DUES	\$25.00	\$175.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00

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452 - WATER DISTRIBUTION		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
EXPENSES SUB-TOTAL:		\$200,252.95	\$217,198.48	\$218,800.00	\$81,839.31	\$238,325.00	\$19,525.00	8.92
60-452-5318	LEAK DETECTION	\$11,009.00	\$8,575.00	\$20,000.00	\$12,192.00	\$20,000.00	\$0.00	0.00
60-452-5319	BACK FLOW PREVENTION INSPECTION	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	0.00
CAPITAL OUTLAY SUB-TOTAL:		\$11,009.00	\$8,575.00	\$21,500.00	\$12,192.00	\$21,500.00	\$0.00	0.00
452 WATER DISTRIBUTION SUB-TOTAL:		\$639,291.94	\$764,389.82	\$782,579.00	\$300,785.90	\$807,859.00	\$25,280.00	3.23

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710 - DEBT SERVICE - PRINCIPAL		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-710-5910-0900	PRINCIPAL-WATER MAINS	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	\$-15,000.00	-100.00
60-710-5910-0901	PRINCIPAL-WATER TREATMENT PLANT	\$260,000.00	\$260,000.00	\$260,000.00	\$0.00	\$0.00	\$-260,000.00	-100.00
60-710-5910-0902	PRINCIPAL-WATER MAINS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$-5,000.00	-100.00
60-710-5910-0903	PRINCIPAL-WATER MAIN REHAB	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$-25,000.00	-100.00
60-710-5910-0904	PRINCIPAL-WINTER ST FACILITY	\$120,000.00	\$85,000.00	\$100,000.00	\$100,000.00	\$0.00	\$-100,000.00	-100.00
60-710-5910-0905	PRINCIPAL-RT 53 OVERPASS WATER	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$-10,000.00	-100.00
60-710-5910-0906	PRINCIPAL-WATER MAIN	\$15,000.00	\$15,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00
60-710-5910-0907	PRINCIPAL-WATER FILTERS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$-5,000.00	-100.00
60-710-5910-0908	PRINCIPAL-CHEMICAL FEED	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$-5,000.00	-100.00
60-710-5910-0914	PRIN - WATER MAIN \$96.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	100.00
60-710-5910-0915	PRINCIPAL - WTP 6.24.16	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	100.00
60-710-5910-0916	PRINC - WATER MAIN \$36.2K 6.24.16	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
DEBT SERVICE SUB-TOTAL:		\$470,000.00	\$425,000.00	\$435,000.00	\$135,000.00	\$270,000.00	\$-165,000.00	-37.93
710 DEBT SERVICE - PRINCIPAL SUB-TOTAL:		\$470,000.00	\$425,000.00	\$435,000.00	\$135,000.00	\$270,000.00	\$-165,000.00	-37.93

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751 - DEBT SERVICE - INTEREST		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
60-751-5915-0900	INTEREST-WATER MAIN 285K	\$6,016.24	\$5,397.50	\$4,760.00	\$0.00	\$0.00	\$-4,760.00	-100.00
60-751-5915-0901	INTEREST-WATER TREATMENT PLANTS	\$116,545.00	\$105,820.00	\$94,770.00	\$0.00	\$0.00	\$-94,770.00	-100.00
60-751-5915-0902	INTEREST-WATER MAIN 115K	\$2,241.26	\$2,035.00	\$1,823.00	\$0.00	\$0.00	\$-1,823.00	-100.00
60-751-5915-0903	INTEREST-WATER MAIN REHAB 285K	\$2,500.00	\$1,500.00	\$500.00	\$500.00	\$0.00	\$-500.00	-100.00
60-751-5915-0904	INTEREST-WINTER ST FACILITY	\$9,800.00	\$5,700.00	\$2,000.00	\$2,000.00	\$0.00	\$-2,000.00	-100.00
60-751-5915-0905	INTEREST-RT 53 OVERPASS WATER	\$1,000.00	\$600.00	\$200.00	\$200.00	\$0.00	\$-200.00	-100.00
60-751-5915-0906	INTEREST-WATER MAIN 230K	\$5,525.00	\$5,000.00	\$4,400.00	\$400.00	\$400.00	\$-4,000.00	-90.90
60-751-5915-0907	INTEREST-WATER FILTER 50K	\$575.00	\$400.00	\$200.00	\$100.00	\$0.00	\$-200.00	-100.00
60-751-5915-0908	INTEREST-CHEMICAL FEED EQUIP 60K	\$575.00	\$400.00	\$200.00	\$100.00	\$0.00	\$-200.00	-100.00
60-751-5915-0914	INT - WATER MAIN \$96.5K 6.24.16	\$0.00	\$0.00	\$0.00	\$1,453.08	\$3,260.00	\$3,260.00	100.00
60-751-5915-0915	INT - WTP 6.24.16	\$0.00	\$0.00	\$0.00	\$28,541.53	\$65,372.00	\$65,372.00	100.00
60-751-5915-0916	INT - WATER MAIN \$36.2K 6.24.16	\$0.00	\$0.00	\$0.00	\$547.55	\$1,248.00	\$1,248.00	100.00
60-751-5915-0917	INT - WATER MAIN \$84.3K 6.24.16	\$0.00	\$0.00	\$0.00	\$1,281.53	\$3,272.00	\$3,272.00	100.00
DEBT SERVICE SUB-TOTAL:		\$144,977.50	\$126,852.50	\$108,853.00	\$35,123.69	\$73,552.00	\$-35,301.00	-32.42
751 DEBT SERVICE - INTEREST SUB-TOTAL:		\$144,977.50	\$126,852.50	\$108,853.00	\$35,123.69	\$73,552.00	\$-35,301.00	-32.42

Town of Hanover
Town Manager Recommended Budget
FY18 Water Operating

755 - DEBT SERVICE - ISSUANCE COSTS		FY2015	FY2016	FY2017	FY2017	FY2018 Town	\$	%
Account Number	Account Description	Expended	Expended	Budget	Expended	Manager Rec	Change	Change
DEBT SERVICE SUB-TOTAL:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
755	DEBT SERVICE - ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
WATER ENTERPRISE FUND TOTAL:		\$3,159,197.77	\$3,613,785.25	\$3,292,774.00	\$1,520,679.31	\$3,242,470.00	\$-50,304.00	-1.52
GRAND TOTAL:		\$3,159,197.77	\$3,613,785.25	\$3,292,774.00	\$1,520,679.31	\$3,242,470.00	\$-50,304.00	-1.52



Water Enterprise Fund

Salaries by Account

450 - WATER										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
60-450-5110	DPW Director	Salary	-	\$ 58,446	-	\$ 59,620	-	\$ 60,795	\$ 1,175	1.93%
60-450-5110	Deputy Super - Water	Salary	1.00	\$ 88,434	1.00	\$ 91,090	1.00	\$ 93,815	\$ 2,725	2.90%
60-451-5114	Asst. Super WTP	Salary					1.00	\$ 75,000	\$ 75,000	100.00%
TOTAL	60-450-5110 Salaries - Appointed Officials		1.00	\$ 146,880	1.00	\$ 150,710	2.00	\$ 229,610	\$ 78,900	34.36%
60-450-5113	Secretary	Hourly	1.00	\$ 41,632	1.00	\$ 42,295	1.00	\$ 43,140	\$ 845	1.96%
60-450-5113	Secretary	Service	-	\$ 1,100	-	\$ 1,100	-	\$ 1,845	\$ 745	40.39%
60-450-5113	Secretary	Hourly	1.00	\$ 41,632	1.00	\$ 42,295	1.00	\$ 43,140	\$ 845	1.96%
60-450-5113	Secretary	Service	-	\$ 1,800	-	\$ 1,800	-	\$ 1,845	\$ 45	2.44%
60-450-5113	Secretary	Hourly	1.00	\$ 41,632	1.00	\$ 42,295	1.00	\$ 43,140	\$ 845	1.96%
60-450-5113	Secretary	Service	-	\$ 1,100	-	\$ 1,800	-	\$ 1,845	\$ 45	2.44%
TOTAL	60-450-5113 Salaries - Clerical		3.00	\$ 128,896	3.00	\$ 131,585	3.00	\$ 134,956	\$ 3,371	2.50%
60-450-5115	Custodian	Hourly	0.50	\$ 24,408	0.50	\$ 25,044	0.50	\$ 25,336	\$ 292	1.15%
60-450-5115	Custodian	Service	-	\$ 550	-	\$ 900	-	\$ 898	\$ (2)	-0.24%
TOTAL	60-450-5115 Salaries - Custodian PT		0.50	\$ 24,958	0.50	\$ 25,944	0.50	\$ 26,234	\$ 290	1.10%
60-450-5148	Media Specialist	Stipend	-	\$ 3,500	-	\$ 3,500			\$ -	0.00%
TOTAL	60-450-5148 Stipends		-	\$ 3,500	-	\$ 3,500	-	\$ -	\$ (3,500)	0.00%



Water Enterprise Fund

451 - WATER TREATMENT										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
60-451-5114	WTP Operator	Hourly	1.00	\$ 49,696	1.00	\$ 52,534	1.00	\$ 53,583	\$ 1,049	1.96%
60-451-5114	WTP Operator	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-451-5114	Unskilled Treat Plant	Hourly	1.00	\$ 50,577	1.00	\$ 51,386	1.00	\$ 52,408	\$ 1,022	1.95%
60-451-5114	Unskilled Treat Plant	Service	-	\$ 1,100	-	\$ 1,100	-	\$ 1,837	\$ 737	40.13%
60-451-5114	Chief WTP Operator	Hourly	1.00	\$ 72,124	1.00	\$ 73,289			\$ (73,289)	0.00%
60-451-5114	Chief WTP Operator	Service	-	\$ 900	-	\$ 1,100			\$ (1,100)	0.00%
60-451-5114	Chief WTP Operator	License	-	\$ 3,100	-	\$ 3,100			\$ (3,100)	0.00%
60-451-5114	Foreman WTP Oper	Hourly					1.00	\$ 61,529	\$ 61,529	100.00%
60-451-5114	Foreman WTP Oper	Service					-	\$ 1,128	\$ 1,128	100.00%
60-451-5114	Foreman WTP Oper	License					-	\$ 3,153	\$ 3,153	100.00%
60-451-5114	Chief WTP Operator	Hourly	1.00	\$ 72,124	1.00	\$ 73,289			\$ (73,289)	0.00%
60-451-5114	Chief WTP Operator	Service	-	\$ 1,800	-	\$ 1,800			\$ (1,800)	0.00%
60-451-5114	Chief WTP Operator	License	-	\$ 3,100	-	\$ 3,100			\$ (3,100)	0.00%
60-451-5114	Foreman WTP Oper	Hourly					1.00	\$ 61,529	\$ 61,529	100.00%
60-451-5114	Foreman WTP Oper	Service					-	\$ 1,830	\$ 1,830	100.00%
60-451-5114	Foreman WTP Oper	License					-	\$ 3,153	\$ 3,153	100.00%
60-451-5114	WTP Operator	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,585	\$ 1,051	1.96%
60-451-5114	WTP Operator	Service	-	\$ 1,800	-	\$ 1,800	-	\$ 1,830	\$ 30	1.64%
60-451-5114	WTP Operator	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-451-5114	WTP Operator	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,585	\$ 1,051	1.96%
60-451-5114	WTP Operator	Service	-	\$ 900	-	\$ 900	-	\$ 915	\$ 15	1.61%
60-451-5114	WTP Operator	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-451-5114	WTP Operator	Hourly	1.00	\$ 51,708	-	\$ -			\$ -	0.00%
60-451-5114	WTP Operator	Service	-	\$ 3,100	-	\$ -			\$ -	0.00%
60-451-5114	WTP Operator	License	-	\$ 3,100	-	\$ -			\$ -	0.00%
60-451-5114	WTP Operator	Hourly	-	\$ -	1.00	\$ 50,488			\$ (50,488)	0.00%
60-451-5114	WTP Operator	License	-	\$ -	-	\$ 3,100			\$ (3,100)	0.00%
60-451-5114	WTP Operator	Hourly	1.00	\$ 49,506	-	\$ -			\$ -	0.00%
60-451-5114	WTP Operator	License	-	\$ 3,100	-	\$ -			\$ -	0.00%
60-451-5114	WTP Operator	Hourly					1.00	\$ 53,585	\$ 53,585	100.00%
60-451-5114	WTP Operator	License						\$ 3,153	\$ 3,153	100.00%
60-451-5114	WTP Operator	Hourly	-	\$ -	1.00	\$ 51,386			\$ (51,386)	0.00%
60-451-5114	WTP Operator	License	-	\$ -		\$ 2,300			\$ (2,300)	0.00%
60-451-5114	Unskilled Treat Plant	Hourly	-	\$ -	1.00	\$ 49,402			\$ (49,402)	0.00%
60-451-5114	Unskilled Treat Plant	License	-	\$ -	-	\$ 2,300			\$ (2,300)	0.00%
60-451-5114	Unskilled Treat Plant	Hourly					1.00	\$ 50,390	\$ 50,390	100.00%
60-451-5114	Unskilled Treat Plant	Hourly					1.00	\$ 50,390	\$ 50,390	100.00%
TOTAL	60-451-5114 Salaries - Perm FT		8.00	\$ 480,451	9.00	\$ 536,742	9.00	\$ 517,043	\$ (19,699)	-3.81%
60-451-5121	WTP Operator	Hourly	0.20	\$ 10,342					\$ -	0.00%
60-451-5121	WTP Operator	License	-	\$ 620					\$ -	0.00%
60-451-5121	WTP Operator	Hourly	0.20	\$ 10,342					\$ -	0.00%
60-451-5121	WTP Operator	License	-	\$ 620					\$ -	0.00%
60-451-5121	WTP Operator	Hourly			0.20	\$ 12,846	0.20	\$ 13,103	\$ 257	1.96%
60-451-5121	WTP Operator	Hourly			0.20	\$ 12,846	0.20	\$ 13,103	\$ 257	1.96%
TOTAL	60-451-5121 Salaries - Temporary Employees		0.40	\$ 21,924	0.40	\$ 25,692	0.40	\$ 26,206	\$ 514	1.96%



Water Enterprise Fund

452 - WATER DISTRIBUTION										
Account Number	Job Title	Earn Type	FY16		FY17		Proposed FY18		\$ Change	% Change
			FTE	Amount	FTE	Amount	FTE	Amount		
60-452-5114	Foreman	Hourly	1.00	\$ 59,380	1.00	\$ 60,322	1.00	\$ 61,527	\$ 1,205	1.96%
60-452-5114	Foreman	Service	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-452-5114	Foreman	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-452-5114	Truck Driver/Laborer	Hourly	1.00	\$ 45,987	1.00	\$ 46,709	1.00	\$ 47,648	\$ 939	1.97%
60-452-5114	Truck Driver/Laborer	License	-	\$ 3,100	-	\$ 3,100	-	\$ 1,315	\$ (1,785)	-135.66%
60-452-5114	Skilled WD Mechanic	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,584	\$ 1,050	1.96%
60-452-5114	Skilled WD Mechanic	Service	-	\$ 1,100	-	\$ 1,100	-	\$ 1,128	\$ 28	2.44%
60-452-5114	Skilled WD Mechanic	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-452-5114	Skilled WD Mechanic	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,584	\$ 1,050	1.96%
60-452-5114	Skilled WD Mechanic	Service	-	\$ 2,300	-	\$ 2,300	-	\$ 2,342	\$ 42	1.77%
60-452-5114	Skilled WD Mechanic	License	-	\$ 3,100	-	\$ 3,100	-	\$ 3,153	\$ 53	1.68%
60-452-5114	Unskilled WD	Hourly	1.00	\$ 50,576	1.00	\$ 52,534			\$ (52,534)	0.00%
60-452-5114	Unskilled WD	License	-	\$ 3,100	-	\$ 3,100			\$ (3,100)	0.00%
60-452-5114	Skilled WD Mechanic	Hourly					1.00	\$ 53,584	\$ 53,584	100.00%
60-452-5114	Skilled WD Mechanic	Service					-	\$ 916	\$ 916	100.00%
60-452-5114	Skilled WD Mechanic	License					-	\$ 3,153	\$ 3,153	100.00%
60-452-5114	Skilled Equip Oper.	Hourly	1.00	\$ 51,708	1.00	\$ 52,534	1.00	\$ 53,584	\$ 1,050	1.96%
60-452-5114	Skilled Equip Oper.	License	-	\$ 1,900	-	\$ 1,900	-	\$ 1,939	\$ 39	2.00%
60-452-5114	Truck Driver/Laborer	Hourly	1.00	\$ 44,519	1.00	\$ 46,709	1.00	\$ 47,648	\$ 939	1.97%
60-452-5114	Truck Driver/Laborer	License	-	\$ 1,300	-	\$ 1,300	-	\$ 1,315	\$ 15	1.14%
60-452-5114	Unskilled Equip	Hourly	0.50	\$ 25,288	0.50	\$ 51,386	0.50	\$ 26,204	\$ (25,182)	-96.10%
60-452-5114	Unskilled Equip	License	-	\$ 1,900	-	\$ 1,900	-	\$ 973	\$ (927)	-95.27%
TOTAL	60-452-5114 Salaries FT		7.50	\$ 407,974	7.50	\$ 442,362	7.50	\$ 423,056	\$ (19,306)	-4.56%

*Shawn Silva is 0.50 in Water and 0.50 in Highway.

COMMUNITY PRESERVATION



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Community Preservation

THE COMMUNITY PRESERVATION ACT IN HANOVER

Massachusetts General Law, Chapter 44B, allows Massachusetts cities and towns to raise funds through a surcharge of up to 3% of the real estate tax levy on real property. These funds may then be used to address three core community concerns:

- Acquisition and preservation of open space
- Creation and support of community housing
- Acquisition and preservation of historic buildings and landscapes

A minimum of 10% of the annual revenues of the fund must be used for each of the three core community concerns. The remaining 70% can be allocated for any combination of the allowed uses, or for land for recreational use. This gives each community the opportunity to determine its priorities, plan for its future, and have the funds to bring projects into fruition.

UNDERSTANDING THE PROPERTY TAX SURCHARGE:

Property taxes traditionally fund the day-to-day operating needs of safety, health, schools, roads, maintenance - and more. But until the CPA, there was no steady funding source for preserving and improving a community's recreational infrastructure, historical fabric and the creation of affordable housing opportunities.

The CPA was approved by the Town of Hanover at the Annual Town Election on November, 2004 and the Community Preservation Committee was formed at the May 2005 Town Meeting. Voters elected to fund the CPA account through a 3% surcharge on all real estate property tax bills beginning in fiscal year 2006 with two exemptions:

- Residential property owned and occupied by any person who qualifies for low-income housing, or low- or moderate-income senior housing
- \$100,000 of taxable value of residential real property

Since adoption, the Town of Hanover has raised close to \$10 million in CPA funds, including the annual distributions from the state's Community Preservation Trust Fund.

The following example illustrates the amount of this surcharge for an average priced home in Hanover fiscal year 2017:

Average Price of a House in Hanover*	\$473,071.00
Residential Tax Rate	\$16.52
Estimated Average Annual Tax	\$7,813.96
Estimated Annual CPA Surcharge for Average Priced Home	\$184.00

***First \$100,000 of residential value is exempt from the Community Preservation Act (CPA) surcharge.**



Community Preservation

THE COMMUNITY PRESERVATION COMMITTEE

The Hanover General Bylaws Section 4-19 establishes the Community Preservation Committee. The Committee is made up of nine members. Three at-large members are appointed by the Moderator and one member from each of the following Committees: Planning Board, Conservation Commission, Open Space Committee, Historical Commission, Affordable Housing Trust and Parks and Recreation Commission who are appointed by their respective Committees. Each year the Committee accepts applications and makes recommendations for the uses of Community Preservation funds.

The Committee is obliged by the Hanover CPA Bylaw to study the needs, possibilities, and resources of the town regarding community preservation. The Committee consults with existing municipal boards as it formulates its recommendations. The Committee will make an ongoing effort to meet with the many interested groups and town departments, committees, and boards as it goes forward. This document outlines the processes by which the Committee will solicit, review, and recommend proposals for CPA funding.

The Community Preservation Committee depends upon input from residents on their ideas for future uses of CPA funds. The CPC can be reached by emailing the Community Preservation Coordinator, Peter Matchak (peter.matchak@hanover-ma.gov) or calling 781-826-5000 Ext: 1026. Applications are available at the Town Hall in the second floor Community Preservation/Planning Office, or online at the town's website. Applications for CPC funding shall be submitted prior to the Commission's annual November meeting in order to have articles ready for Town Meeting in May.

Copies of the state legislation are available on the state's web site:

<http://www.mass.gov/legis/laws/mgl/gl-44b-toc.h>

<http://www.communitypreservation.org/>

CPA FUNDING REQUIREMENTS

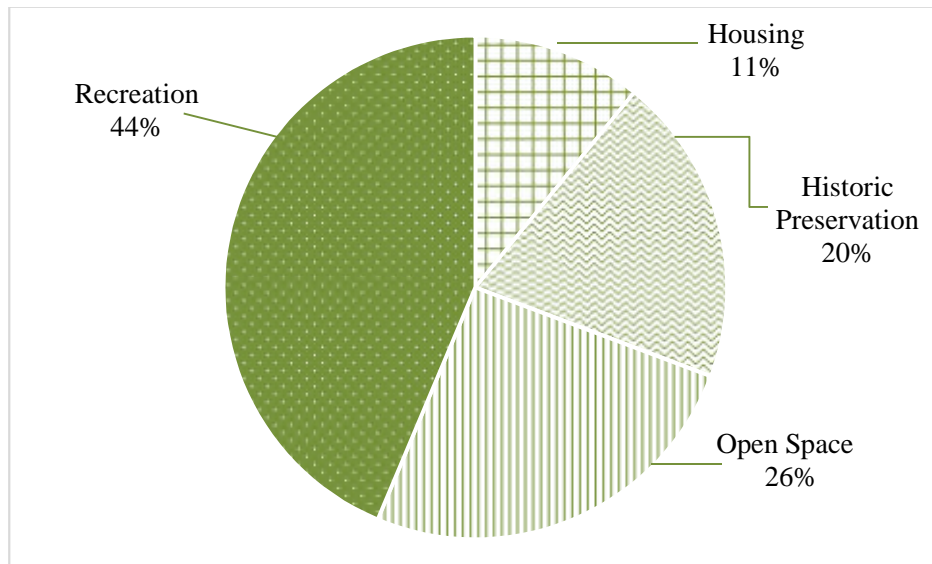
The CPA mandates that each fiscal year Hanover must spend, or set aside for later spending, at least 10% of the annual revenues in the Town of Hanover Community Preservation Fund. The Fund is used for each of three CPA target areas: open space/recreation, historic resources, and community housing. The remaining 70% may be appropriated at the Town's discretion as long as it is used for the three target areas or recreation. The statute also permits the Town to appropriate up to 5% of the fund for the administrative expenses of the Committee. Any CPA funds not used in any given year, including the current year administrative budget, stay within the CPA Fund, and can be used for approved projects in the future. A recommendation by the Committee and an appropriation by Town Meeting are both required to spend any CPA funds for particular community preservation purposes. Appropriations from the CPA Fund, except borrowing, are made by a simple majority vote of Town Meeting. Borrowing money for CPA purposes requires a two-thirds majority vote of Town Meeting. In its deliberations, Town Meeting may approve, reduce, or reject any amount of spending appropriation recommended by the Committee. Town Meeting may not, however, increase any recommended appropriation or reservation. In addition, Town Meeting



Community Preservation

may not appropriate any fund on its own initiative without a prior recommendation by the Committee and may not amend a recommended project so as to render it no longer the recommended project.

The chart below shows the percentage of CPA funds which have been allocated to each category from the beginning of the program through the 2016 Annual Town Meeting:



FY18 ESTIMATED REVENUES

Estimated Revenues:	
Gross Surcharge for FY16	\$ 983,282
Estimated abatements/exemptions	\$ (29,000)
2.5% Tax Increase	\$ 23,857
Estimated Surcharge for FY17	\$ 978,139
Estimated State Match (20%)	\$ 185,846
Total Estimated FY18 Revenue	\$ 1,163,985

The above chart shows the estimated revenues for FY18. In calculating the estimation, we begin with the gross surcharge for the current fiscal year (FY16), add an estimation of abatements/exemptions that may be granted and therefore lessening the actual revenue and lastly forecasting the state match.



Community Preservation

The surcharge is explained earlier in this section of the document in detail. The second source of revenue for this fund is the state matching funds provided by a surcharge on recording fees charged at the Registry of Deeds.

FY18 APPROPRIATIONS & SET ASIDES

Estimated Revenues:	
Gross Surcharge for FY16	\$ 983,282
Estimated abatements/exemptions	\$ (29,000)
2.5% Tax Increase	\$ 23,857
Estimated Surcharge for FY17	\$ 978,139
Estimated State Match (20%)	\$ 185,846
Total Estimated FY18 Revenue	\$ 1,163,985
Appropriations & Set Asides:	
5% Administrative Budget	\$ 58,199
10% Open Space Reserve	\$ 116,399
10% Historic Preservation Reserve	\$ 116,399
10% Affordable Housing Reserve	\$ 116,399
FY18 Debt Obligations:	
Land Acquisition \$1,380,000	\$ 78,000
Land Acquisition \$1,380,000	\$ 22,400
Recreation Fields \$1,000,000	\$ 70,850
Recreation Fields \$1,000,000	\$ 12,408
Outdoor Recreational Facility \$700,000	\$ 77,150
King St. Recreational Complex \$1,600,000	\$ 165,400
	\$ 426,208
Budgeted Reserve	\$ 330,383
Total Appropriations & Set Asides	\$1,163,985

The budgeted reserve shown above is an annual reserve created by appropriation from estimated annual fund revenues for community preservation purposes during the fiscal year. At the end of the fiscal year, if these funds remain unappropriated they are closed out to fund balance. Appropriations or reservations may be made from estimated annual revenues until the tax rate is set.



Community Preservation

SOURCES OF FUNDING – OTHER THAN ANNUAL ESTIMATED REVENUES

The reserves that are created from year to year are either used to fund projects or accumulate balances that may be used in future years.

The undesignated fund balance may be used to fund any community preservation project throughout the year once it is certified by the Department of Revenue. The preliminary balance that may be available for use is \$1,281,936.

The following chart shows the amounts available for use at the Annual Town Meeting for the three categories of reserves.

Reserve	FY16 6/30/16	FY17 Set Aside	FY17 Appropriations	Current Balance	FY18 Set Aside	Total Available for ATM
Historic	\$ 52,450	\$ 104,806	\$ (18,960)	\$ 138,296	\$ 116,399	\$ 254,695
Community Housing	\$ 201,078	\$ 104,806	\$ (110,091)	\$ 195,793	\$ 116,399	\$ 312,192
Open Space	\$ 194,963	\$ 104,806	\$ (29,200)	\$ 270,569	\$ 116,399	\$ 386,968

HOW COMMUNITY PRESERVATION ACT FUNDS CAN BE USED

Community Preservation Act funds must be used for public community preservation purposes. Community preservation is defined by the CPA as, "the acquisition, creation and preservation of open space, the acquisition, creation and preservation of historic structures and landscapes, and the creation and preservation of community housing." Preservation is defined as, "the protection of personal or real property from injury, harm or destruction, but not including maintenance." As detailed by the CPA, funds may be spent to undertake the following primary community preservation purposes:

- The acquisition, creation and preservation of open space. Open space, as defined by the CPA, "shall include, but not be limited to, land to protect existing and future well fields, aquifers and recharge areas, watershed land, agricultural land, grasslands, fields, forest land, fresh water marshes and other wetlands, river, stream, lake and pond frontage, lands to protect scenic vistas, land for wildlife or nature preserve and land for recreational use."
- The creation, preservation and support of community housing. The CPA defines community housing as, "low and moderate income housing for individuals and families, including low or moderate income senior housing."
- The acquisition and preservation of historic resources. The CPA recognizes historic resources as, "historical structures and landscapes," including "a building, structure, vessel or real property that is listed or eligible for listing on the state register of historic places or has been determined by the local historic preservation commission to be significant in the history, archeology, architecture or culture of a city or town." For CPA purposes, the local historic preservation commission is the Town of Hanover Historical Commission.



Community Preservation

- The acquisition, creation, and preservation of land for recreational use. The CPA defines recreational use as, "active or passive recreational use including, but not limited to, the use of land for community gardens, trails, and noncommercial youth and adult sports, and the use of land as a park, playground or athletic field. 'Recreational use' shall not include horse or dog racing or the use of land for a stadium, gymnasium, or similar structure.

Community Preservation Act funds may also be used for the following (and possibly other) purposes:

- The "rehabilitation or restoration of open space, historic resources, land for recreational use and community housing that is acquired or created" using money from the Fund.
- A community may "set aside" revenues for "later spending."
- Annual "administrative and operating expenses" of the Committee.
- Annual principal and interest payments, preparation, issuance and marketing costs for bonds or notes for borrowings for community preservation purposes.
- Damages payable to property owners for real estate interests taken by the Town by eminent domain for community preservation purposes.
- "Local share for state and federal grants" for allowable community preservation purposes.
- Property acquisition-related expenses including appraisal costs, expenses for title searches, and closing fees.

Community Preservation Act funds may not be spent for the following purposes:

- "Replace existing operating funds, only augment them." The Fund is a supplementary funding source intended to increase available resources for community preservation acquisitions and initiatives.
- Pay for routine maintenance, defined as, "the upkeep of any real or personal property."
- Gymnasiums, stadiums, or any similar structure.
- Projects without a public purpose or public benefit.

DEFINITIONS:

Open Space – Open space is defined to include, but is not limited to: agricultural land, well fields, aquifers, recharge areas, and other watershed lands, grasslands, fields, or forest lands, fresh and salt water marshes and other wetlands, ocean, river, stream, lake and pond frontage beaches, dunes, and other coastal lands, scenic vistas, land for wildlife habitat or biodiversity or nature preserves.

Historic Resources – A historic resource is defined to include a building, a structure, vessel, or other real property that is either listed or eligible for listing on the State Register of Historic Places or determined by the local Historic Commission to be significant in the history, archeology, architecture, or culture of the city or town.



Community Preservation

Recreational Land – Land for active or passive recreational use including but not limited to the use of land for community gardens, trails and non-commercial youth and adult sports and the use of land as a park, playground or athletic field. Does not include horse or dog racing, or the use of land for a stadium, gymnasium or similar structure.

Community Housing - Housing for low and moderate income individuals and families, including low or moderate income seniors. Moderate income is less than 100% and low income is less than 80% of U.S. HUD Area Wide Median Income.

Below is a chart outlining the allowable uses of CPA funds:

	Open Space	Historic Resources	Recreational Land	Community Housing
Acquire	Yes	Yes	Yes	Yes
Create	Yes	No	Yes	Yes
Preserve	Yes	Yes	Yes	Yes
Support	No	No	No	Yes
Rehabilitate/Restore	Yes*	Yes	Yes*	Yes*

*Yes, if acquired or created with CPA funds.

GENERAL REVIEW:

To be eligible for review, a project must meet the statutory requirements. It is the responsibility of the applicant to demonstrate to the Committee that a project meets the minimum statutory requirements. The Committee will, to the extent that it is prudent, assist the applicant in that determination. The purpose of the factors for consideration is to provide guidance to the applicant, to the Committee and to the town in evaluating funding eligibility, priorities, and timing. It is recognized that not every factor will apply to every project and the

failure to meet any specific factor, other than the minimum statutory requirements, does not require rejection of a project. The following factors for consideration are intentionally not weighted nor listed in order of preference or importance. The Committee reserves the discretion to reject or accept a project that does not meet or address any or all of the factors for consideration. The factors for consideration may be clarified, amended or replaced from time to time as experience dictates.



Hanover Cemetery



Community Preservation

Any proposal to change any factor will be placed on the Committee agenda for public discussion at a duly noticed meeting. Evaluation of projects submitted for consideration by the Committee will include consideration of several factors including but not limited to the following:

- The project is consistent with the goals of the Town of Hanover Community Preservation Plan.
- The project is economically or otherwise reasonably feasible to implement and operate on a long term basis.
- The project satisfies federal, state and local laws to the extent applicable.
- The project preserves, protects, increases or enhances Town-owned open space, recreation, historic and/or housing assets.
- A project that benefits privately owned resources shall include permanent restrictions to ensure a public benefit.
- Awarding funds for the project is consistent with prudent long-term management of CPA funds.
- The applicant has site control, or the written consent by the property owner (or relevant Town agency or board) to submit an application.
- CPA funding will enable the project.

OPEN SPACE & RECREATION

The Town of Hanover is a community that resonates with character from its history, open spaces, scenic views and the people who live here. Maintaining the original character and ensuring that open space, natural resources and recreation continues to stay on the forefront of residents minds as the town continues to manage its growth is essential to those who live in Hanover. As a semi-rural suburban community in the metro Boston region, Hanover is an attractive community for both residential and commercial development. Land is a finite resource, so competing needs of the development community and the efforts of planning projects such as the Open Space and Recreation Plan (OSRP) update become evident. Continuing to manage and guide growth while protecting open space and natural resources and providing meaningful recreational opportunities will continue to be a challenge in the future. Although the town has continued to experience significant residential development over the last five years, Hanover retains certain natural and scenic resources, including wetlands, diverse wildlife, conservation areas, ponds, rivers and open space. These resources contribute to making the Town a desirable place to live, fueling its continued residential growth.



Community Preservation



Forge Pond Park, opened in 2014

The Town of Hanover has numerous open space properties including, but not limited to; Forge Pond Park, the Colby Philips Property, Luddam's Ford Park and the Merry Property. Since 2006, Hanover has used CPA funding to purchase four open space properties, which amounts to an additional 374 acres of protected land in Hanover. Some of these properties were acquired in an effort to further the Hanover Greenway Project, which was initiated in 1999. The Hanover Greenway Project seeks to link numerous town, state and privately owned properties throughout Hanover to create a long, continuous walking trail.

The following is a comprehensive list of existing trails in Hanover as of FY2015:

Legion Drive Trail	Tindale Bog Trail	Morrill Allen Philip's Loop Trail
Cross Street Trail	Myrtle Street Trail	Luddam's Ford Railroad Bed Trail
Fireworks Loop Trail	Pine Island Trails	Waterford Canoe Launch Trail
French's Stream Trail	Colby Philips Trail	High School Connector Trail
Whiton Court Trail	Wildland's Trust Trail	Middle School Connector Trail
Willow Road Trail	King Street Trail	Power Line Connector Trail
Clark Bog Loop Trail	Forge Pond Trail	Indian Head Canoe Launch Trail



Community Preservation

The Community Preservation Committee has adopted the following open space and recreation goals and objectives (Goals as excerpted from the 2008-2012 Town of Hanover Open Space and Recreation Plan).

GOAL 1: *Preserve and protect open space and natural areas in Hanover because they provide linkages between the history of the Town and the present conditions.*

OBJECTIVES:

- Identify, preserve and protect those historic, cultural, and natural resources that contribute to the character of the Town.
- Continue to implement projects which heighten public awareness of Hanover's unique natural and cultural resources (such as designating additional Scenic Roads).
- Protect and enhance the quality of Hanover's surface and groundwater as a source of municipal drinking water and for wildlife and recreation use.
- Obtain open space through a variety of methods such as, but not limited to, acquiring development rights, outright purchasing potentially developable land, and encouraging property owners to protect and/or preserve their land as open space through conservation restrictions or other means.
- Enhance appropriate public access to and uses of existing conservation land and continue to work towards establishing a continuous greenbelt.

GOAL 2: *Enhance, maintain and preserve passive and active recreational opportunities for Hanover residents and visitors of all ages, abilities and interests.*

OBJECTIVES:

- Provide diverse, year-round recreational resources (active and passive) for all ages and capabilities.
- Focus on trail creation, maintenance and information outreach.
- Repair and maintain existing sports fields.
- Promote a healthy and livable community that encourages non-vehicular transportation and passive recreation opportunities.
- Better inform residents of the location of open space and recreation amenities are located, how they can be utilized and why they are important to the community.



Community Preservation

The following are short and long-term goals identified by the Hanover Open Space Commission and the Hanover Park and Recreation Commission:

Open Space Short and Long-Term Goals:

- Preserve and protect natural areas that contribute to the public health and character of the Town. Special interests are: areas that abut other conservation properties; that are adjacent to critical habitats or watersheds; or that satisfy a local un-met need for passive recreation. A high priority is the conservation and protection of Cardinal Cushing property adjacent to the Third Herring Brook.
- Improve public access to conserve properties through trail improvement and extension projects:
 - Bridge over Torrey Brook to connect Senior Center trail system.
 - Trail and bog-bridge system on Shingle Mill (Webster Street) property.
- Secure complete “Rail Trail” transformation of abandon Hanover rail bed for the development and implantation of a passive recreational walking and biking paths.
 - First segment: West Hanover town line to Ellis Field

Park and Recreation Commission Short and Long-Term Goals:

- Create and improve recreational spaces and fields in the community.
- Improve existing playground facilities under Park and Reaction jurisdiction, while planning for new playground areas.
- Implementation of a splash pad (outdoor water facility) at the B. Everett Hall Field.
- Creation of a scenic community common at the entrance of the B. Everett Hall facility.

Evaluation of projects submitted for consideration by the Committee will include consideration of several factors, including but not limited to the following:

- Preservation of large tracts of undeveloped land
- Acquisition or control of additional open space and development of additional public open spaces and parklands
- Linkage and connection to preserved open space resources by providing or improving trail and wildlife corridors
- Protection of the quality and quantity of Hanover's water supply
- Protection of wildlife habitat and wildlife corridors

The requests for additional recreation facilities has increased as activities have grown to include younger participants and senior adults, all genders, longer or multiple seasons, and a greater number and variety of sports and activities. It is important to plan now for both short- and long-term solutions to this growth of demand. The Town's permanently protected open space includes a network of foot trails that provide opportunities for passive recreation, such as hiking, cross-country skiing, and access to ponds.



Community Preservation

The following projects have been appropriated by the Hanover Community Preservation Committee under the area of Open Space and Recreation:

APPROVAL DATE	PROJECT NAME	AMOUNT
2006	King Street Property Purchase	\$1,430,000
2006	Open Space & Recreation Plan	\$35,000
2006	King Street Park & Ball Field Study/Plans	\$35,000
2007	645 Center Street Land Purchase	\$800,000
2008	Trail Improvements on Conservation Parcels	\$13,410
2008	553 Center Street Purchase	\$700,000
2008	King Street Engineering & Construction	\$2,500,000
2009	Open Space Administrative Funding	\$10,000
2010	Open Space Administrative Funding	\$20,000
2010	King Street Construction	\$1,600,000
2011	120 Circuit Street Property Purchase	\$580,000
2013	Webster Street Open Space Acquisition	\$325,000
2013	Open Space Walking Map	\$10,600
2013	King Street Recreation Fields	\$240,000
2014	Trail Feasibility Study	\$25,000
2016	Open Space and Recreation Plan	\$20,000
2016	Trail Improvements on Conservation Parcels	\$9,200

For more information on the Hanover Greenway Project visit:

<http://www.hanover-ma.gov/sites/hanoverma/files/file/file/greenway-project.pdf>

COMMUNITY HOUSING

The CPA provides that community preservation funds may be expended "for the creation, preservation and support of community housing and for the rehabilitation or restoration ... of community housing," but not including maintenance. Hanover's community housing resources and needs are currently detailed in the 2013 Hanover Affordable Housing Plan. The average price of homes and rental units in Hanover has risen far beyond what many moderate-income families, Town employees and people who work in Hanover are able to afford. Community housing opportunities help attract and retain, among others, low and moderate-income families, the elderly on fixed incomes, the disabled, young persons and public and private employees upon whom the Town depends to provide high quality services in and for the Town.



645 Center Street Habitat for Humanity House – September 2014



Community Preservation

The Massachusetts Department of Housing and Community Development lists 532 affordable housing units in the current state-approved Subsidized Housing Inventory, 11.01% of the total year-round housing stock in Hanover. Build-out projections estimate that Hanover can support about 6,740 units of housing based on current zoning, 1,908 above the 4,832 existing households. Hanover has recently made significant progress on meeting the states mandated 10% affordable housing threshold which can be appreciated in the development 645 Center Street which created two (2) single family homes through a partnership with South Shore Habitat for Humanity.

The Affordable Housing Trust Fund since its adoption in 2009 has helped finance the creation of affordable housing units resulting in affordable options ranging from elderly housing units and single family homes. Soon after the adoption, the Affordable Housing Trust granted \$275,000 to the development of Barstow village a 66 unit, 62 years or older senior housing development. Recently, the Trust has invested in two more noteworthy projects. First, the Trust has voted to support at the amount of \$240,500 the redevelopment of the historic Kennedy Building on the Cardinal Cushing campus creating 37 affordable units. Additionally, in 2015 the Trust granted \$35,000 to the funding efforts championed by South Shore Habitat for Humility to develop two affordable single family homes. Since the adoption of the Affordable Housing Trust, over a half of a million dollars has been allocated to support the creation of 105 affordable housing units.

The Community Preservation Committee along with the Affordable Housing Trust Fund has adopted the following community housing goals and objectives (Goals as excerpted from the 2013 Town of Hanover Master Plan).

GOAL 1: *To build local knowledge, capacity and public support for affordable housing initiatives.*

OBJECTIVES:

- Continue to engage the community in discussions on affordable housing to present information on the issue needed to dispel myths and negative stereotypes and to help galvanize local support for new production.
- Meet local housing needs along the full range of incomes, promoting social and economic diversity and the stability of individuals and families living in Hanover
- Leverage other public and private resources to the greatest extent possible
- Promote smart growth development

GOAL 2: *To meet or exceed the state mandate of 10% affordable housing stock pursuant to Massachusetts General Laws, Chapter 40B, in order to provide sufficient affordable housing to meet the Town's current and future needs.*



Community Preservation

OBJECTIVES:

- Work with non-profit and for profit developers, as well as with abutters of vacant land, to develop new infill housing on available vacant sites scattered throughout town.
- Identify and redevelop abandoned, underutilized, or obsolete non-residential property for residential [affordable housing] use.
- Provide a wide range of housing alternatives to meet diverse housing needs
- Maintain the quantity and quality of existing affordable housing.
- Expand the total number of affordable housing units within Hanover.

Evaluation of projects submitted for consideration by The Committee will include consideration of several factors, including but not limited to the following:

- Contribute to the goal of achieving 10 percent affordable housing
- Promote a socioeconomic environment that encourages diversity
- Is consistent with and assures fair housing practices
- Provide housing that is harmonious in design and scale with the surrounding community
- Ensure long-term affordability
- Promote use of existing buildings or construction on previously-developed or Town-owned sites
- Give priority to local residents, Town employees, and employees of local businesses to the extent allowed by law

The following projects have been appropriated by the Hanover Community Preservation Committee under the area of Community Housing:

APPROVAL DATE	PROJECT	AMOUNT
2006	Affordable Housing Plan	\$35,000
2007	Legion Drive Feasibility & Site Study	\$32,000
2007	645 Center Street Property Purchase	\$800,000
2009	Affordable Housing Trust Funds Transfer	\$350,000
2010	Affordable Housing Trust Funds Transfer	\$180,000
2010	Walnut Street Habitat for Humanity Home	\$30,000
2011	Affordable Housing Trust Funds Transfer	\$100,000
2012	Affordable Housing Trust Funds Transfer	\$250,000
2013	Affordable Housing Trust Funds Transfer	\$100,000
2014	Affordable Housing Trust Funds Transfer	\$100,000
2015	Affordable Housing Trust Funds Transfer	\$100,000
2016	Affordable Housing Trust Funds Transfer	\$110,091



Community Preservation

HISTORICAL PRESERVATION

The Town of Hanover, which was incorporated in 1727, takes great pride in its rich historical and cultural heritage. As represented by the Town Seal, Hanover's early economy revolved around agriculture and shipbuilding. Shipyards were located on the banks of the North River, and early mills that ground corn, sawed lumber, and forged iron were located on smaller streams around town. By the end of the 1800's, industries such as the Clapp Rubber Mill and the Goodrich Shoe Company, employed many of the former farmers. Hanover has a considerable number of historic assets, including municipal buildings, burial grounds, and historic monuments. These resources offer residents and visitors opportunities to learn about their heritage and the history of the town. There are numerous architectural styles represented in Hanover, including Colonial Cape Cod, Georgian, Federal, Greek Revival, Queen Anne, Italianate Second Empire and Shingle Style. Some of the oldest structures in town include the Daniel Turner House built c.1693,

the Col. John Bailey House built in 1712 and the Stetson House built c.1716.



The Town of Hanover has one listing on the National Register of Historic Places and ten on the Massachusetts State Register of Historic Places. The Hanover Center Historic District, which encompasses the Town Hall, the John Curtis Free Library, the First Congregational Church, the Stetson House and the Hanover Cemetery, was listed on the National Register in 1996. The following are listed on the State Register of Historic Places:

- Hanover Center Historic District
- Hanover Town Hall
- Town Hall Memorial Flagpole
- Hanover Cemetery
- Hanover Center Cannons/Cannonballs
- First Congregational Church
- John Curtis Free Library
- Soldier's and Sailor's Monument
- Stetson House
- Edmund Q. Sylvester School

As development pressures have dramatically increased in recent years, the Town has become increasingly aware of the need to actively preserve its historic resources. Section 2 of the CPA statute defines historic resources as "a building, structure, vessel, real property, document, or artifact that is listed or eligible for listing on the state register of historic places or has been determined by the local historic preservation commission to be significant in the history, archeology, architecture or culture of a city or town." CPA

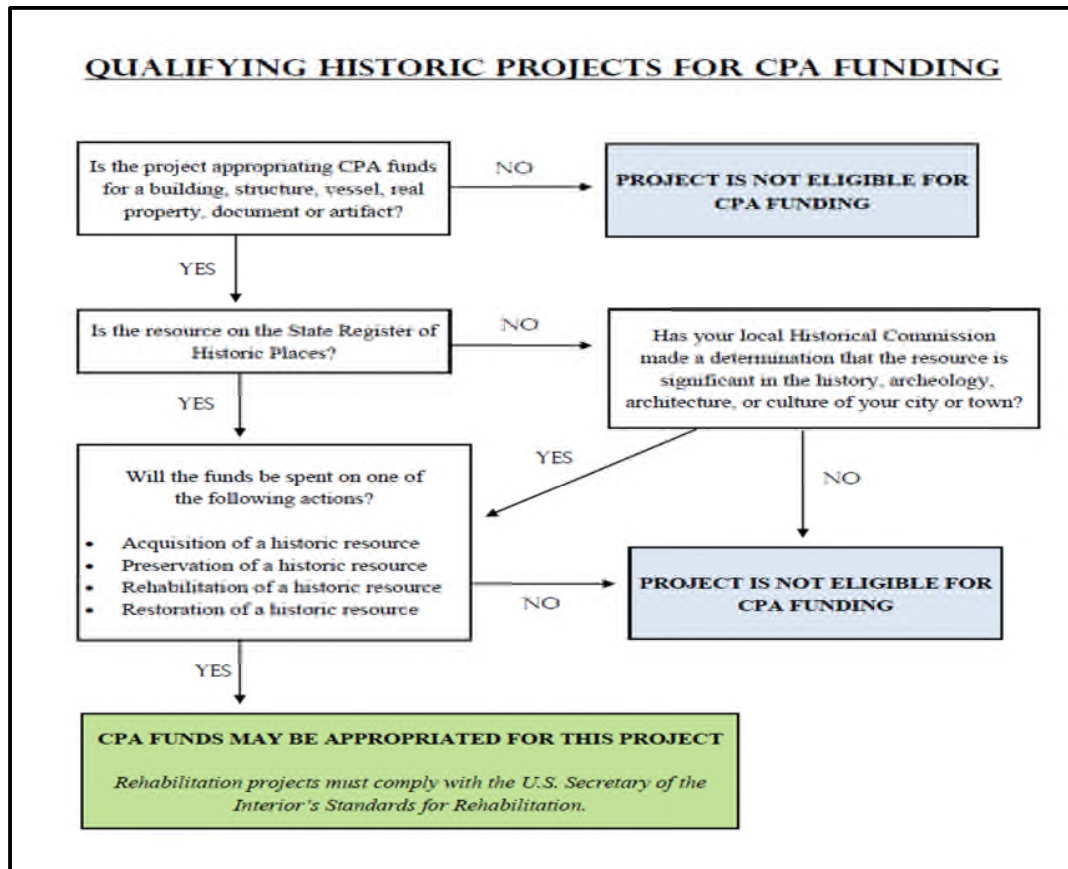


Community Preservation

funds are allowed to be used for the ". . . acquisition, preservation, rehabilitation, and restoration of historic resources." Recognition and protection of the Town's historic resources can help preserve the character of the Town for future generations and serve as an educational resource.

Furthermore, within the definition of "rehabilitation," CPA is allowed to fund improvements to make historic resources functional for its intended use, including improvements to comply with the Americans with Disabilities Act and other building or access codes. All rehabilitation work with respect to historic resources is required to comply with the Standards for Rehabilitation stated in the US Secretary of the Interior's Standards for the Treatment of Historic Properties (codified in 36 C.F.R. Part 68).

The following flow chart details the steps to determine whether a historic preservation project qualifies for CPA funding:



The Community Preservation Committee has adopted the following historic preservation goals and objectives (Goals as excerpted from the 2007 Hanover Historic Preservation Plan).

GOAL 1: *Protecting historic buildings and landscapes to prevent the loss of important historic resources and preserve those resources for the future.*



Community Preservation

OBJECTIVES:

- Preserve, restore, and rehabilitate significant historical structures, sites and artifacts.
- Support possible reuse of buildings slated to be demolished.
- Work with the Hanover Historical Commission to:
 - Review and endorse historical proposals.
 - Certify that a CPC application for a historic project is locally significant.
 - Ensure work on historic resources complies with the United States Secretary of the Interior's Standards for Rehabilitation.
 - Assist in the development of preservation restrictions for historic projects.

GOAL 2: Improving, increasing and maintaining the community's knowledge of and access to Hanover's historic resources.

OBJECTIVES:

- Work with the Hanover Historical Commission to support greater public access to information on historic properties using the Town's website and Geographic Information System (GIS).
- Support National Register nominations for significant historic properties and sites.

Short-Term and Long-Term Goals Identified by the Hanover Historical Commission:

- Update the Town's existing historic property inventory and prepare grant applications to the Massachusetts Historical Commission to assist with funding (50% match required).
- Develop an archival storage plan for the Hanover Historical Commission records that are currently located in the Stetson House. The Commission wishes to catalogue the existing collection, move its contents to an environmentally appropriate storage location, and implement a plan to make these records accessible to the public.
- Engage a historic landscape consultant to aide in the elaboration and implementation of the improvements recommended in the 2010 Hanover Cemeteries Preservation Plan, focusing on enhancing and conserving the historic landscapes, plantings, roadways.
- Conduct a full inventory of the location and condition of Town-owned historic artifacts and make recommendations for appropriate conservation and care that is in line with current archival standards.
- Conduct a feasibility study to determine the suitability, scope, and process for establishing one or several local historic districts within the residential areas of Town.
- Identify the most significant historic buildings and spaces in Hanover (based on the updated inventory and consultation with Town residents). Develop and implement plans to conserve these important pieces of Hanover's historic character.



Community Preservation

Evaluation of projects submitted for consideration by The Committee will include review of several factors, including but not limited to the following:

- The property or site is on a State or National Historic Register or is eligible for placement on such a register
- The property, site, document or artifact has been determined by the Hanover Historical Commission to be significant in the history, archaeology, architecture or culture of the Town.
- Preserves and protects historic and cultural properties and sites to the extent allowed under the CPA.
- Demonstrates a public benefit to preserve historic resources. Town owned facilities may be preferred in The Committee's evaluation process.
- Incorporates the remodeling, reconstruction and making of extraordinary repairs to historic resources, such as improvements intended to make historic facilities functional for their intended use, including but not limited to, handicapped accessibility and building code requirements.

The following projects have been appropriated by the Hanover Community Preservation Committee under the area of Historic Preservation:

APPROVAL DATE	PROJECT	AMOUNT
2006	Historic Preservation Plan & Inventory	\$20,000
2007	John Curtis Free Library Columns	\$10,260
2008	Stetson House Cobbler Shop Roof	\$1,250
2008	Historical Society Collection & Care	\$15,400
2008	Sylvester School Tiling / Asbestos Abatement	\$275,000
2009	Town Building Needs Study	\$60,000
2009	Historic Cemetery Assessment Study	\$40,000
2009	Town Document Preservation	\$45,000
2009	Historical Society Collection & Care	\$13,040
2010	Hackett's Pond Preservation	\$50,000
2010	Stetson House Restoration	\$20,300
2010	Restoration of Monuments & Flagpoles	\$50,000
2010	Salmond School Boiler	\$120,000
2010	Salmond School ADA Bathroom	\$85,000
2010	Sylvester School Roof Repairs	\$15,000
2010	Sylvester School ADA Design	\$55,500
2011	Historic Cemetery Preservation	\$80,000
2012	Stetson House Roof Preservation	\$2,875
2012	Historical Society Collection & Care	\$16,500
2012	Historic Cemetery Preservation	\$80,000
2013	Historic Cemetery Preservation	\$160,000
2013	Stetson House Climate Control	\$18,000
2013	Hackett's Pond Preservation	\$120,000
2014	Stetson House Archive/Preserve Collections	\$5,000
2015	Town Hall Historical Restoration	\$1,085,500
2015	Restore Horse Drawn Fire Wagon	\$5,000
2015	Veteran's Database	\$1,000



Community Preservation

2015	Frist Congregational Church Window Replacement	\$80,450
2016	Stetson House Barn Foundation Wall Repair	\$10,000
2016	WWII Roll of Honor Restoration	\$8,960
2016	Veteran's Honor Garden	\$50,000

REVIEW OF APPROVED COMMUNITY PRESERVATION PROJECTS

Since the publication of the previous Community Preservation Plan in 2010, the Hanover Community Preservation Committee has appropriated funding for eight of the fifteen recommendations that were made for future projects. These projects include:

- Affordable Housing Trust Funds Transfer
- Debt Service Payment on King Street Fields
- Restoration of Town Historic Cemeteries
- Preservation of Town Documents
- Hanover Historical Society Collection Care and Restoration
- Further Development of 645 Center Street
- Trail Improvements
- Open Space Acquisitions

Restoration of Town Historic Cemeteries – The CPC's investment in Hanover's Historic Burial Grounds began in 2009 with the appropriation of \$40,000 for the development of a comprehensive assessment of the Town's historic cemeteries. The *Hanover Cemeteries Preservation Plan*, created by Martha Lyon Landscape Architecture, LLC was completed in 2010, and includes an extensive assessment of Hanover's three historic cemeteries (Hanover Center Cemetery, Union Assinippi Cemetery and West Hanover Cemetery). Between the years 2011 and 2013, three more CPC appropriations were made for the restoration and preservation of the town's historic cemeteries, totaling \$320,000. This funding was used for a multi-phase headstone conservation project that was completed in the fall of 2015 by Monument Conservation Collaborative LLC. The project included the re-setting of tilted headstones, structural repairs, cleaning and the filling, pinning and consolidation of 411 historic gravestones within the three town-owned cemeteries.

Further Development of 645 Center Street – In 2007, the Hanover Community Preservation Committee purchased the property at 645 Center Street with the intention of renovating the historic farmhouse and barn into two affordable housing units. However, after the project was found to be not economically feasible, the committee voted to allow the demolition of the house and the dismantling of the barn, so that two new Habitat for Humanity houses could be built on the property. The English style post and beam barn, built during the 1700's, was carefully disassembled by students and staff of the North Bennett Street School, in September of 2010. Each piece of the structure was documented and labeled for storage so that the barn can be reconstructed when an appropriate site has been located. Construction on the two single-family Habitat for Humanity Houses began in February of 2014, and two families moved into the homes in June of 2015.



Community Preservation

Trail Improvements & Open Space Acquisitions – Since the town adopted the Community Preservation Act in 2006, CPC funding has been used to purchase over 370 acres of open space and conservation land in Hanover. The CPC's most recent appropriations towards open space funded the purchase of two properties in town, including 23 acres of land on Circuit Street in 2011 and 42 acres of open space on Webster Street in 2013. In that same year, \$10,600 was appropriated from CPC's budget for the creation of a map of the town's conservation areas, walking trails and historic sites. In 2014, CPC appropriated \$25,000 for a trail feasibility study, which will evaluate the viability of developing a recreational trail along the former West Hanover Branch of the Old Colony Railroad, commonly known as a "Rails to Trails" project.

APPROVED COMMUNITY PRESERVATION COMMITTEE PROJECT

YEAR	PROJECT	AMOUNT	CATEGORY	STATUS
2006	King Street/Cervelli Purchase	\$1,430,000	Open Space & Recreation	Completed
2006	Affordable Housing Plan	\$35,000	Community Housing	Completed
2006	Open Space & Recreation Plan	\$35,000	Open Space & Recreation	Completed
2006	Historic Preservation Plan	\$20,000	Historic Preservation	Completed
2007	645 Center Street Purchase	\$800,000	Community Housing	Completed
2007	Housing Authority Legion Drive Feasibility Study	\$32,000	Community Housing	Completed
2007	John Curtis Free Library Column Repair	\$10,260	Historic Preservation	Completed
2008	King Street Recreation Fields Development	\$2,500,000	Open Space & Recreation	Completed
2008	553 Center Street Purchase	\$700,000	Open Space & Recreation	Completed
2008	Sylvester School Retiling and Asbestos Abatement	\$275,000	Historic Preservation	Completed
2008	Stetson House Collection Care and Restoration	\$15,400	Historic Preservation	Completed
2008	Conservation Parcels Trail Improvements	\$13,410	Open Space & Recreation	Completed
2008	Stetson House Cobbler Shop Roof Repair	\$1,250	Historic Preservation	Completed
2009	Affordable Housing Trust Funds Transfer	\$350,000	Community Housing	Completed
2009	Town Owned Historical Buildings Study	\$60,000	Historic Preservation	Completed
2009	Town Document Preservation	\$45,000	Historic Preservation	Completed
2009	Historic Cemetery Assessment	\$40,000	Historic Preservation	Completed
2009	Historical Society Collection Care & Restoration	\$13,040	Historic Preservation	Completed
2009	Open Space Appraisals, Surveys & Legal Assistance	\$10,000	Open Space & Recreation	Completed
2010	King Street Construction	\$1,600,000	Open Space & Recreation	Completed
2010	Affordable Housing Trust Funds Transfer	\$180,000	Community Housing	Completed
2010	Salmond School Boiler	\$120,000	Historic Preservation	Completed
2010	Salmond School ADA Bathroom	\$85,000	Historic Preservation	Completed
2010	Sylvester School ADA Design	\$55,500	Historic Preservation	Completed
2010	Hackett's Pond Preservation	\$50,000	Historic Preservation	Completed
2010	Restoration of Monuments & Flagpoles	\$50,000	Historic Preservation	Completed
2010	Walnut Street Habitat for Humanity Home	\$30,000	Community Housing	Completed
2010	Stetson House Restoration	\$20,300	Historic Preservation	Completed
2010	Open Space Administrative Funding	\$20,000	Open Space &	Completed



Community Preservation

			Recreation	
2010	Sylvester School Roof Repairs	\$15,000	Historic Preservation	Completed
2011	120 Circuit Street Property Purchase	\$550,000	Open Space & Recreation	Completed
2011	Affordable Housing Trust Funds Transfer	\$100,000	Community Housing	Completed
2011	Historic Cemetery Preservation	\$80,000	Historic Preservation	Completed
2012	Affordable Housing Trust Funds Transfer	\$250,000	Community Housing	Completed
2012	Historic Cemetery Preservation	\$80,000	Historic Preservation	Completed
2012	Historical Society Collection & Care	\$16,500	Historic Preservation	Completed
2012	Stetson House Roof Preservation	\$2,875	Historic Preservation	Completed
2013	Webster Street Open Space Acquisition	\$325,000	Open Space & Recreation	Completed
2013	King Street Recreation Fields	\$240,000	Open Space & Recreation	Completed
2013	Historic Cemetery Preservation	\$160,000	Historic Preservation	Completed
2013	Hackett's Pond Preservation	\$120,000	Historic Preservation	Completed
2013	Affordable Housing Trust Funds Transfer	\$100,000	Community Housing	Completed
2013	Stetson House Climate Control	\$18,000	Historic Preservation	Completed
2013	Open Space Walking Map	\$10,600	Open Space & Recreation	Completed
2014	Affordable Housing Trust Funds Transfer	\$100,000	Community Housing	Completed
2014	Trail Feasibility Study	\$25,000	Open Space & Recreation	In Progress
2014	Stetson House Archive/Preserve Collections	\$5,000	Historic Preservation	In Progress
2015	Affordable Housing Trust Funds Transfer	\$100,000	Community Housing	Completed
2015	Town Hall Historical Restoration	\$1,085,500	Historic Preservation	In Progress
2015	First Congregational Church of Hanover Window Replacement	\$80,450	Historic Preservation	In Progress
2015	Hanover Fire Wagon	\$5,000	Historic Preservation	Completed
2015	Hanover Veterans Oral History Project	\$1,000	Historic Preservation	In Progress
2016	Affordable Housing Trust Fund Transfer	\$110,091	Community Housing	Completed
2016	Open Space and Recreational Plan	\$20,000	Open Space & Recreation	In Progress
2016	Foundation Wall Stetson House Barn	\$10,000	Historical Preservation	In Progress
2016	Open Space Trail Development	\$9,200	Open Space & Recreation	In Progress
2016	World War II Roll of Honor Restoration	\$8,960	Historical Preservation	Completed
2016	Veterans Honor Garden	\$50,000	Historical Preservation	In Progress

Recommendations for Future Projects:

PROJECT	YEAR	AMOUNT	CATEGORY
Creation of Historic Preservation Trust Fund			
Creation of Open Space Trust Fund			
Explore Support of Equity Conversion Homeownership Program or Affordable Deed Restriction Program			
Adaptive Re-use of Sylvester, Salmond or Curtis School			
Protection of Areas of Critical Environmental			



Community Preservation

THE INTERIOR'S STANDARDS FOR REHABILITATION

The Standards (Department of Interior regulations, 36 CFR 67) pertain to historic buildings of all materials, construction types, sizes, and occupancy and encompass the exterior and the interior, related landscape features and the building's site and environment as well as attached, adjacent, or related new construction. The Standards are to be applied to specific rehabilitation projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.



Community Preservation

10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

TOWN OF HANOVER GENERAL BYLAWS

4-19 COMMUNITY PRESERVATION COMMITTEE

Section 1. Established

There is hereby established a Community Preservation Committee, in accordance with Chapter 267 of the Acts of 2000, Massachusetts Community Preservation Act, consisting of nine (9) voting members pursuant to M.G.L. Chapter 44B.

Section 2. Membership

The composition of the Committee, the appointment authority and the term of office for the Committee members shall be as follows:

- A. One (1) member of the Conservation Commission as designated by the Commission for a term of three (3) years.
- B. One (1) member of the Historical Commission as designated by the Commission for an initial term of two (2) years, and thereafter for a term of three (3) years.
- C. One (1) member of the Affordable Housing Trust Fund as designated by the Authority for an initial term of two (2) years, and thereafter for a term of three (3) years.
- D. One (1) member of the Parks and Recreation Committee as designated by the Committee for an initial term of one (1) year and thereafter for a term of three (3) years.
- E. One (1) member of the Open Space Committee as designated by the Committee for a term of three (3) years.
- F. One (1) member of the Planning Board as designated by the Board for an initial term of one (1) year and thereafter for a term of three (3) years.
- G. Three (3) members of the general public to be appointed by the Town Moderator, subject to approval by a majority vote of the Board of Selectman, one member to be appointed for a term of one (1) year and thereafter for a term of three (3) years, one member to be appointed for a term of two (2) years and thereafter for a term of three (3) years, and one member to be appointed for a term of three (3) years.

The Commissions, Boards, or persons who have appointment authority under this Article shall appoint such Committee Members within 45 days of the effective date of this Bylaw.



Community Preservation

Should there be a vacancy or resignation in any of the Community Preservation Committee positions, the Commissions, Boards, or persons who have appointment authority under this Article shall appoint a new Committee Member within 45 days of the first date of vacancy or resignation.

Should any of the Commissions, Boards, or persons who have appointment authority under this Article be no longer in existence for any reason, the appointment authority for that Commission, Board, or person shall become the responsibility of the Town Moderator, subject to approval by a majority vote of the Board of Selectmen.

Section 3. Powers and Duties

A summary of powers and duties is as follows:

- (1). The community preservation committee shall study the needs, possibilities, and resources of the town regarding community preservation. The committee shall consult with existing municipal boards, including the conservation commission, the historical commission, the planning board, the recreation council and the housing authority, or persons acting in those capacities or performing like duties, in conducting such studies. As part of its study, the committee shall hold one or more public informational hearings on the needs, possibilities and resources of the town regarding community preservation possibilities and resources, notice of which shall be posted publicly and published for each of two weeks preceding a hearing in a newspaper of general circulation in the town.
- (2). The community preservation committee shall make recommendations to the legislative body for the acquisition, creation and preservation of open space; for the acquisition, preservation, rehabilitation and restoration of historic resources; for the acquisition, creation and preservation of land for recreational use; for the creation, preservation and support of community housing; and for the rehabilitation or restoration of open space, land for recreational use and community housing that is acquired or created as provided in this section. With respect to community housing, the community preservation committee shall recommend, wherever possible, the reuse of existing buildings or construction of new buildings on previously developed sites.
- (3). The Community Preservation Committee may include, in its recommendation to the Town Meeting, a recommendation to set aside for later spending funds for specific purposes that are consistent with community preservation but for which sufficient revenues are not then available in the Community Preservation Fund to accomplish that specific purpose or to set aside for later spending for general purposes that are consistent with community preservation. The Community Preservation Committee may recommend the issuance of general obligation bonds or notes in anticipation of revenues to be raised pursuant to section 3 of the Act, the proceeds of which shall be deposited in the Community Preservation Fund. Bonds or notes so issued may be at such rates of interest as shall be necessary and shall be repaid as soon after such revenues are collected as is expedient. The Town shall make every effort to limit the administrative costs of issuing such bonds by cooperating with other cities and towns using methods including, but not limited to, common issuance of bonds or common retention of bond counsel. Except as otherwise provided in this chapter, bonds or notes issued pursuant to this section shall be subject to the



Community Preservation

applicable provisions of Chapter 44. The maturities of each issue of bonds or notes issued under this chapter may be arranged so that for each issue the amounts payable in the several years for principal and interest combined shall be as nearly equal as practicable in the opinion of the officers authorized to issue bonds or notes or, in the alternative, in accordance with a schedule providing for a more rapid amortization of principal.

(4). The Committee shall have at least one public meeting each year at which time any Town Department, public or private agency, business, non-profit organization, or member of the general public may submit proposals for the use of Community Preservation Funds. The Committee shall also schedule a public hearing on its current and proposed activities, to be held at least 21 days prior to any Town Meeting in which it submits an article.

Notice of the time and place of such public hearing and the general purpose of such meeting shall be published in a newspaper of general circulation in the Town once in each of two successive weeks, the first publication to be not less than fourteen days before the date of said hearing, and by posting such notice in a conspicuous place in Town Hall for a period of not less than fourteen days before the date of said hearing.

The Committee shall establish submission requirements for the proper and consistent review of all project proposals. The Committee shall make recommendations to Town Meeting for the appropriate use of Community Preservation Funds for any such project proposals or initiatives undertaken by the Committee itself.

As provided in the Massachusetts Community Preservation Act, no expenditures shall be made from the Community Preservation Fund without the approval of Town Meeting.

The Community Preservation Committee will submit an annual administrative and operating budget for the Community Preservation Committee, which cannot exceed five percent (5%) of the annual revenues in the Community Preservation Fund, to Town Meeting for approval.

Section 5(b) of M.G.L. Chapter 44B, "Community Preservation" enumerates the powers and duties of the Community Preservation Committee and are incorporated herein by reference.

Section 4. Rules and Regulations

By majority vote of the members of the Committee, the Committee may adopt and promulgate rules and regulations for the conduct of its business on any matter within the Committee's jurisdiction under the Massachusetts Constitution, Massachusetts General or Special Laws, the Code of Massachusetts Regulations (CMR), Bylaw, or other legal right or authority granted to or conferred upon the Committee.

The proposed rule or regulation shall be submitted to all Committee members at least 48 hours prior to any vote to adopt the same; provided, however, the Committee may make such amendments to the proposed rules or regulations as it deems appropriate at the said meeting. Upon approval of any rule or



Community Preservation

regulation by the Committee, a copy of the same shall be filed with the Town Clerk and become effective as of the date of filing thereof unless the specific vote of the Committee establishes a later effective date.

Section 5. Amendments

This Chapter may be amended from time to time by a majority vote of the Town Meeting, provided that the amendments would not cause a conflict to occur with M.G.L., Chapter 44B.

Section 6. Severability

In case any section, paragraph or part of this Article is for any reason declared invalid or unconstitutional by any court of last resort, every other section, paragraph or part shall continue in full force and effect.

(Accepted May 2, 2005), (Approved by the Attorney General, July 14, 2005)



CAPITAL IMPROVEMENTS



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Introduction



Town Manager

Memo

To: Board of Selectmen, Advisory Committee

From: Troy B.G. Clarkson, Town Manager

CC: All Departments

Date: 1/27/2017

Re: Fiscal Year 2018 Capital Plan

It is my pleasure to submit herewith the Proposed FY2018-2022 Capital Improvement Plan (CIP), the first year of which constitutes the requested FY2018 Capital Budget. Each year, The Selectmen, Advisory Committee, and Town Meeting review the proposals to make improvements to the town's buildings, equipment and infrastructure. Initiatives that require an exclusion (additional debt) from Proposition 2 ½ also require a ballot vote.

In the last few years, the CIP has been funded to a greater extent than in the past, largely due to the town's dwindling reliance on free cash to support the operating budget, making precious resources available for capital improvements. In FY 17, for the second year in a row, the budget is balanced without the use of free cash, providing a sustainable and fiscally responsible source of capital funds. In addition, we continue to make an annual contribution to the Capital Stabilization Fund, saving additional resources for use in future years. This document includes both the overall capital plan and individual project request sheets for each of the FY 17 requests, continuing the effort toward a more detailed, transparent, and complete budget document.

The Free Cash Benefit

The weaning of free cash to support the operating budget has its roots in financial policies adopted by the Board of Selectmen in 2011. Since then, the town has reduced the use of free cash to support the budget from over \$1 million to zero in just

four years. This is due to the conservative and austere spending by departments and continued attention to detail and meticulous oversight by our Finance Department.

In its most basic definition, Free Cash is the fiscal year-end combination of revenues that come in higher than estimated and expenditures that come in lower than budgeted. After the June 30th close of the fiscal year, the Town's Free Cash is certified by the State Department of Revenue and available for appropriation. Free Cash that was certified at the close of FY2016 (June 30, 2016) is available for use in the FY2018 (July 1, 2017) Capital Budget.

In addition to using free cash to fund capital requests, FY18, like the year before, includes some 'levy limit' debt, which allows the town to fund capital projects within the operating budget without additional impact on property taxes. In other words, the town is borrowing, but within regular budgetary limits, and repaying the debt for equipment and facility improvements within regular operating funds. This practice is conducted in collaboration with First Southwest, our finance consultant, and is also a recommended and sustainable fiscal practice.

Individual Project Requests

Each capital item for FY 18 includes a detailed project request sheet, which details the need for the item or project, provides a cost estimate, and provides a narrative supporting the purchase. Each item has been vetted through the approval process, passing through departmental and executive review. Next, each item is provided with an identified funding source, ensuring that the entirety of the capital plan is financially sustainable.

This plan is presented as a collaborative effort between all departments. We look forward to working with the Selectmen, Advisory Committee and voters at Town Meeting to review and discuss this group effort.



Capital Improvement Program

INTRODUCTION

In a continuing effort to provide “user friendly” documents to our citizens, the Town has endeavored to provide a straight forward introductory section that answers the most commonly asked questions regarding capital planning in Hanover. The following questions and answers define terms, describe processes, and detail the needs and benefits of Hanover’s capital planning activities.

What is the Capital Improvement Program?

The Capital Improvement Program (CIP) is a multi-year plan used to coordinate the financing and timing of major public improvement and equipment needs of the Town of Hanover. It contains a list of capital projects and needs proposed for the Town within the next five years and reflects the recommendations of the Town Manager. The CIP identifies each proposed project and presents a summary description, estimate of cost and a method of financing. The CIP constitutes a rational plan for preserving, as well as adding to the capital assets of the Town.

What are Capital Assets and Capital Projects?

A capital asset is a new or rehabilitated physical asset that is of a non-recurring nature, has a useful life of at least five years and is of significant value. Capital projects undertaken to acquire capital assets and are differentiated from ordinary repairs or maintenance of a recurring nature. Examples of capital projects include land acquisitions, construction or major improvements to public buildings, road construction and the acquisition of large equipment. For our purposes, projects submitted must exceed \$10,000 in value to qualify for inclusion in the Town of Hanover’s Capital Improvement Program.

What is the difference between the Capital Improvement Program and the Capital Budget?

The first year of the CIP is the proposed Capital Budget. The Capital Budget consists of those capital projects which, through the Town Meeting process are annually approved and funded. However, projects slated for subsequent years in the CIP serve on a planning basis only and do not receive ultimate spending authority until they are incorporated into a capital budget and approved by Town Meeting.



Capital Improvement Program

How is the Operating Budget related to the Capital Budget?

The Town of Hanover prepares a Capital Budget separate from the Operating Budget, yet the two are closely linked. The annual Operating Budget provides for general municipal service delivery, including personnel service costs, supplies and other contractual services and certain capital equipment. Revenues for the Operating Budget are derived primarily from recurring taxes, intergovernmental sources and local receipts. Appropriations to the annual Operating Budget are for a single fiscal year.

In contrast, the Capital Budget is a multi-year budget designed to expend monies which add to the physical assets of the Town. Capital projects typically require expenditures which take place beyond a single fiscal year; funding with debt because of significant costs to be shared by current and future beneficiaries; systematic acquisition over an extended period of time in order to implement major operating systems or programs; and scheduled replacement or maintenance of specific elements of physical assets. Revenues for capital projects are most often derived from the sale of municipal bonds (borrowing), State and Federal grants or can be supported by one-time funding sources such as free cash.

Notwithstanding the differences between the two, the Operating and Capital Budgets are closely interwoven inasmuch as operating costs related to capital projects need to be estimated and provided for in the Operating Budget. Many capital projects, such as the new Hanover High School, have an impact on the operating costs of the facility once opened. Maintenance and repair costs may be lower in a new facility, but it may cost more to run a larger facility. In addition, since some capital projects are financed through municipal debt, repayment of that debt must be factored into the operating budget.

Why do we need a CIP?

The CIP provides a means of coordinating and centralizing the capital project requests of various departments thus eliminating wasteful overlap, duplication and delay. It focuses attention on Hanover's goals and financial capability by comprehensively considering not only what capital projects Hanover needs, but equally as important, what it can afford. Additionally, the formalized process allows more time for the study of projects, encourages public discussion of proposed undertakings and allows Town citizens the opportunity to provide input, advice, and recommendations with respect to proposed projects and expenditures.



Capital Improvement Program

How does having a Capital Program save the Town money?

Investors and bond rating agencies stress the value of a CIP for a municipality seeking to borrow funds. The absence of a rational, long-term planning instrument would weigh against the bond rating assigned to Hanover by rating agencies and the result would be higher interest rates on bond issues and more tax dollars going to pay for the interest on the borrowings. Hanover currently holds a superior credit rating of Aa2 by Moody's Investor Services. Very real and tangible cost savings result from the use of our CIP.

Another financial benefit from the capital program process is the avoidance of poorly timed projects. Good planning can ensure that capital improvement efforts are coordinated and costly duplication is avoided. In addition, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle to take advantage of low interest rates. The development of a CIP ensures sound fiscal and capital planning.

How are Capital Projects financed?

Financing sources for Hanover's capital projects include the use of free cash, state and federal grants and borrowing. The most commonly used funding source is free cash. The larger projects will be supported by debt and the issuance of general obligation bonds. Much like mortgaging a house, borrowing allows Hanover to purchase expensive capital assets and spread the costs over the useful life of the asset, thus eliminating the need to temporarily raise taxes every time a large capital asset is acquired. In addition, debt allows current and future beneficiaries to share the cost of long-term capital improvements such as new schools, libraries and roads. All borrowing is done strictly in accordance with Massachusetts General Laws.

How is the CIP developed?

The process for preparing the Capital Improvement Program and its associated Capital Budget is the same as in years past. It involves active participation by Department Heads working in conjunction with the Town Manager. The Capital Budget is prepared in the context of a five year determination of need by Departments, in conjunction with the Town's overall financial capacity to affordably accommodate the required needs.



Capital Improvement Program

Proposed projects are reviewed and prioritized based upon commonly used criteria such as health and safety factors, legal obligations and mandates, fiscal impact, environmental impact, community economic effects, and aesthetic as well as social effects on the quality of life experienced by Hanover residents. Projects are also examined in terms of their relationship and compatibility with Town wide goals and objectives.

The process can be described as an iterative cycle with several distinct procedural steps. These steps and the approximate time frame in which they typically occur are described below. The process is also graphically illustrated in the Capital Projects flow chart following this introduction.

- *Late Summer/Early Fall* – following Town Meeting after the approval of that year's Capital Budget, departments are provided with their previously submitted five year requests for review, update and the addition of the next fifth year. While requests generally remain the same as in the initial request, there are occasionally changed circumstances which necessitate alterations to the requests. This information is returned to the Town Manager.
- *Late Fall/Early Winter* – the Town Manager and Finance Director receive the compiled information and begin scheduling meetings with the various Department Heads to evaluate the projects. The preliminary debt schedules are updated and various financial forecasts are completed in order to provide context to the Capital Budget as well as the five year capital improvement program.
- *January* – the Capital Budget is finalized within the parameters of the established funding target. In making final decisions, the process includes a determination of actual needs and the prioritization of need based upon legal mandate, public safety, and the effect of deferral. Any projects not approved for funding are typically deferred into the next budget year.
- *February* – the proposed Capital Budget is presented to the Board of Selectmen.
- *February – May* – the Advisory Committee meets with Department Heads to review their capital requests and conducts site visits to view the buildings, land or equipment.
- *May* – the Capital Budget is presented to Town Meeting for approval and then the process begins again.

Throughout the ensuing fiscal year, the Town Accountant monitors all the approved projects and the following fall the process to update the CIP begins again.



Capital Improvement Program

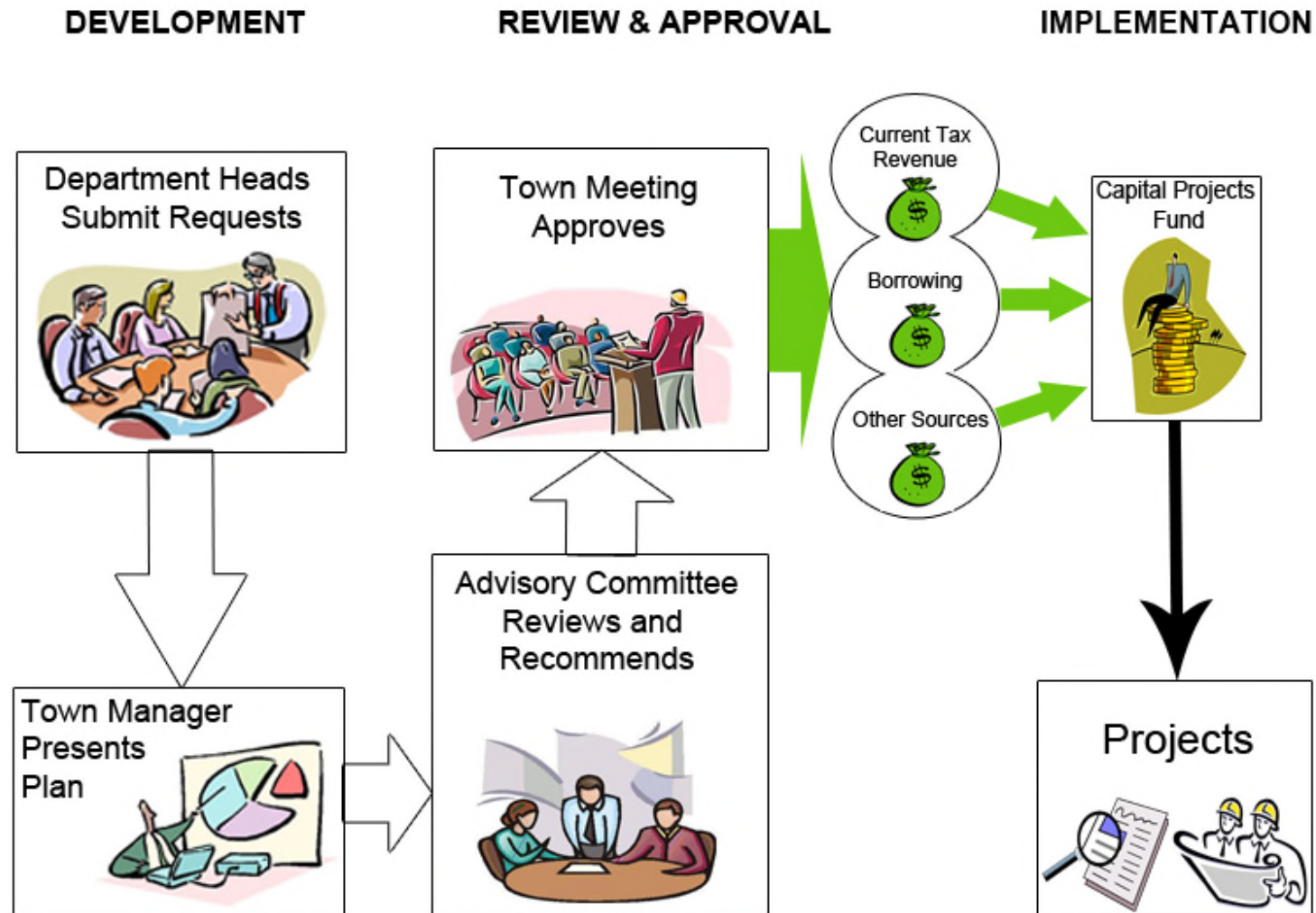
Why must the CIP be continually updated?

The CIP must be reviewed annually by Town departments and citizens to ensure its effectiveness as a flexible, mid-range strategic plan that links the annual budget with our multi-year financial forecasts. Each year, Town Meeting reviews the capital projects recommended by the Advisory Committee and the Town Manager through the CIP development process and approves a Capital Budget. Unfunded projects and those slated for subsequent years in the plan are acknowledged on a planning basis only and do not receive ultimate expenditure authority until they are incorporated into a Capital Budget and approved by Town Meeting. In this respect, the CIP can be thought of as a “rolling” process because unfunded projects and those farther out in years typically move up after each year of review. However, it is important to note that each project contained in the CIP must be recommended every subsequent year and as priorities and monetary constraints change, projects may be moved up, moved back or even eliminated from the plan. This comprehensive annual review is critical in maintaining fiscal responsibility as well as ensuring the future education, safety and welfare of Hanover residents.

Flow Chart



Capital Improvement Plan



*Summary of
Projects Requested*



Capital Improvement Program

Town of Hanover 5 Year Capital Plan Summary by Category						
Category						Total
	FY18	FY19	FY20	FY21	FY22	
Infrastructure	500,000	500,000	500,000	500,000	500,000	2,500,000
Municipal Buildings	68,000	20,000	500,000	315,000	130,000	1,033,000
School Buildings	226,000	550,000	990,000	425,000	200,000	2,391,000
DPW	416,000	370,000	624,000	975,000	362,000	2,747,000
Fire	1,274,000	350,000	820,000	200,000	105,000	2,749,000
Police	132,000	106,100	106,100	125,000	130,000	599,200
Community Services	-	25,000	25,000	-	-	50,000
Finance	-	400,000	-	-	-	400,000
School - Town Wide Technology	100,000	100,000	100,000	100,000	100,000	500,000
Total Municipal	2,716,000	2,421,100	3,665,100	2,640,000	1,527,000	12,969,200
Water Enterprise	4,315,000	700,000	200,000	738,000	379,000	6,332,000
Total Enterprise	4,315,000	700,000	200,000	738,000	379,000	6,332,000
Total Capital Requests	7,031,000	3,121,100	3,865,100	3,378,000	1,906,000	19,301,200



Capital Improvement Program

Capital Project Requests	FY18 Request	FY19 Request	FY20 Request	FY21 Request	FY22 Request	Total
Municipal Infrastructure						
Road Improvement Projects (Ch. 90)	500,000	500,000	500,000	500,000	500,000	2,500,000
Category Subtotal	500,000	500,000	500,000	500,000	500,000	2,500,000
Municipal Buildings						
Town Hall - replace office ventilation units	68,000					68,000
Replace 2001 Ford F350 one ton dump/plow/sander		20,000				20,000
Fire HQ rear addition with new emergency operations center including elevator			500,000			500,000
Replace 2008 Ford Taurus sedan				10,000		10,000
Replace 2006 Ford High Top Van				10,000		10,000
Replace Unit Ventilators at Fire Headquarters				45,000		45,000
Interior renovations at Town Hall				250,000		250,000
John Curtis Library - replace carpet and repair interior finishes					90,000	90,000
Replace 2006 GMC Box truck with lift gate					15,000	15,000
Replace 1994 Ford tractor					25,000	25,000
Category Subtotal	68,000	20,000	500,000	315,000	130,000	1,033,000
School Buildings						
Cedar - repave parking lot areas and vicinity Phase I	110,000					110,000
High School - retrofit kitchen HV unit for cooling	25,000					25,000
High School - convert enclosed void space beneath auditorium seating to storage	27,000					27,000
Middle and Cedar - Replacement of kitchen equipment Phase I	64,000					64,000
Cedar - replace carpet asbestos flooring with VCT tile		300,000				300,000
Cedar - repave parking lot and vicinity - Phase II		200,000				200,000
Middle and Cedar - Replacement of kitchen equipment Phase II		50,000				50,000
Middle School - Roof replacement (possible MSBA shared)			600,000			600,000
Middle School - Electric panel upgrades			150,000			150,000
Middle School - Repave parking lot			190,000			190,000
Middle and Cedar - Replacement of kitchen equipment Phase III			50,000			50,000
Middle School - replace rooftop ventilation units				200,000		200,000
Cedar - Replace masterclock and intercom system				75,000		75,000
Cedar - Replace HVAC units				150,000		150,000
Cedar - Install emergency generator					200,000	200,000
Category Subtotal	226,000	550,000	990,000	425,000	200,000	2,391,000



Capital Improvement Program

DPW						
Replace 1997 International 2500 dump truck	190,000					190,000
Replace Ford tractor	40,000					40,000
Replace 2009 Ford F250 4x4 pickup truck	41,000					41,000
Stormwater Improvements	75,000					75,000
Dam Inspections - Forge Pond and Curtis Crossings	30,000					30,000
Replace 1997 Stone SR2500 Roller	40,000					40,000
Replace 1998 Intl 2500 Dump Truck		190,000				190,000
Replace 2006 Ford F-450 4x4 DRW Dump (Green)		70,000				70,000
Replace Ford F250 XLT Superduty Pickup		35,000				35,000
Stormwater Improvements		75,000				75,000
Replace Ford F450 truck			65,000			65,000
Replace 2014 Ford F250 4x4 pickup truck			44,000			44,000
Stormwater Improvements			75,000			75,000
Dam Repairs - Forge Pond and Curtis Crossings			250,000			250,000
Replace 1997 GMC 7500 truck			190,000			190,000
Replace 2000 Intl 4900 Dump truck				200,000		200,000
Replace 2008 Ford F450 Dump truck				75,000		75,000
Road improvements				400,000		400,000
Replace 2003 John Deere 644H Loader				300,000		300,000
Replace 2001 International 4900 dump truck sander					200,000	200,000
Replace 2015 Ford F250 4x4 pickup					42,000	42,000
Replace 2005 CAT 430 DIT backhoe					120,000	120,000
Category Subtotal	416,000	370,000	624,000	975,000	362,000	2,747,000
Fire						
Replace Ladder 1	1,250,000					1,250,000
IV Infusion Pumps (4)	24,000					24,000
Ambulance		275,000				275,000
Forest Truck/service vehicle		75,000				75,000
Command vehicle			70,000			70,000
Pumper/rescue pumper			600,000			600,000
Cardiac monitors			150,000			150,000
Squad or chassis				200,000		200,000
Forest Truck/service vehicle					75,000	75,000
Utility terrain vehicle					30,000	30,000
Category Subtotal	1,274,000	350,000	820,000	200,000	105,000	2,749,000



Capital Improvement Program

Police						
Replace and equip cruisers	132,000					132,000
Replace and equip cruisers		106,100				106,100
Replace and equip cruisers			106,100			106,100
Replace and equip cruisers				125,000		125,000
Replace and equip cruisers					130,000	130,000
Category Subtotal	132,000	106,100	106,100	125,000	130,000	599,200
Community Services						
COA - Replace 2008 Ford Taurus Wagon (7 passenger)		25,000				25,000
Building - Ford F-150 4x4			25,000			25,000
Category Subtotal	-	25,000	25,000	-	-	50,000
Finance						
New financial software		400,000				400,000
Category Subtotal	-	400,000	-	-	-	400,000
School - Town wide Technology						
Technology upgrades	100,000					100,000
Technology upgrades		100,000				100,000
Technology upgrades			100,000			100,000
Technology upgrades				100,000		100,000
Technology upgrades					100,000	100,000
Category Subtotal	100,000	100,000	100,000	100,000	100,000	500,000
Water						
Media replacement - Broadway WTP	80,000					80,000
Water Treatment Plant upgrades	4,000,000					4,000,000
Water Main Improvements	200,000					200,000
Replace 2009 Water Service Van	35,000					35,000
Water Treatment Plant - Pond Street generator replacement		500,000				500,000
Water Main Improvements		200,000				200,000
Water Main Improvements			200,000			200,000
Water Main Improvements				200,000		200,000
Water tank rehabilitation				500,000		500,000
Replace 2013 Water Service Van				38,000		38,000
Water Main Improvements					300,000	300,000
Replace 2015 water service van					38,000	38,000
Replace 2007 water treatment pickup truck					41,000	41,000
Category Subtotal	4,315,000	700,000	200,000	738,000	379,000	6,332,000
Total 5 Year Capital Requests - All Departments						
	7,031,000	3,121,100	3,865,100	3,378,000	1,906,000	19,301,200



Capital Improvement Program

Town of Hanover - Capital Requests by Fiscal Year					
Department	Request	Cost	Fiscal Year	Category	Funding Source
DPW	Various road projects	500,000	FY18	INFRASTRUCTURE	Ch. 90
DPW	Highway - Replace 1997 International 2500 dump truck	190,000	FY18	DPW	Free Cash
DPW	Replace Ford tractor	40,000	FY18	DPW	Free Cash
DPW	Replace 2009 Ford F250 4x4 pickup truck	41,000	FY18	DPW	Free Cash
DPW	Stormwater Improvements	75,000	FY18	DPW	Free Cash
DPW	Dam Inspections/Design (Forge Pond and Curtis Crossing)	30,000	FY18	DPW	Free Cash
DPW	Replace 1997 Stone SR2500 Roller	40,000	FY18	DPW	Free Cash
DPW	Media Replacement - Broadway WTP	80,000	FY18	WATER	Water
DPW	WTP Upgrades	4,000,000	FY18	WATER	Borrow - Water
DPW	Water Main Improvements	200,000	FY18	WATER	Water
DPW	Replace 2009 Water Service Van	35,000	FY18	WATER	Water
School	Information technology	100,000	FY18	SCHOOL	Free Cash
Facilities	HS Convert Enclosed Void Space Beneath Auditorium Seating to Storage	27,000	FY18	SCHOOL BLDG	Free Cash
Facilities	MS & Cedar School Phased Replacement Plan for Kitchen Equipment	64,000	FY18	SCHOOL BLDG	Free Cash
Facilities	Repave Cedar Parking Lot Areas and Vacinity	110,000	FY18	SCHOOL BLDG	Free Cash
Facilities	HS Retrofit kitchen HV unit for cooling	25,000	FY18	SCHOOL BLDG	Free Cash
Facilities	Town Hall - Replace Office Ventilation Units	68,000	FY18	BLDG	Free Cash
Fire	Aerial Ladder Replacement	1,250,000	FY18	FIRE	Ambulance
Fire	IV Infusion Pumps (4)	24,000	FY18	FIRE	Ambulance
Police	Vehicle Replacement	132,000	FY18	POLICE	Free Cash
Subtotal		7,031,000			
Community Services	Replace 2008 Ford Taurus Wagon (7 passenger COA)	25,000	FY19	COMM SVC	Free Cash
DPW	Various road projects	500,000	FY19	INFRASTRUCTURE	Ch. 90
DPW	Highway - Replace 1998 Intl 2500 Dump Truck	190,000	FY19	DPW	Free Cash
DPW	Highway - Replace 2006 Ford F-450 4x4 DRW Dump (Green)	70,000	FY19	DPW	Free Cash
DPW	Replace Ford F250 XLT Superduty Pickup	35,000	FY19	DPW	Free Cash
DPW	Stormwater Improvements	75,000	FY19	DPW	Free Cash
DPW	WTP Pond Street - Generator Replacement	500,000	FY19	DPW	Borrow - Water
DPW	Water Main Improvements	200,000	FY19	DPW	Water
Facilities	Cedar - Replace carpet asbestos flooring with VCT tile	300,000	FY19	SCHOOL BLDG	Borrow
Facilities	Repave Cedar Parking Lot Areas and Vacinity - Phase II	200,000	FY19	SCHOOL BLDG	Free Cash
Facilities	MS & Cedar School Phased Replacement Plan for Kitchen Equipment	50,000	FY19	SCHOOL BLDG	Free Cash
Facilities	Replace 2001 Ford F350 One ton dump/plow/sander	20,000	FY19	BLDG	Free Cash
School	Information technology	100,000	FY19	SCHOOL	Free Cash
Finance	New financial software	400,000	FY19	FINANCE	Borrow
Fire	Ambulance	275,000	FY19	FIRE	Ambulance
Fire	Forest Truck/Service Vehicle	75,000	FY19	FIRE	Free Cash
Police	Vehicle Replacement	106,100	FY19	POLICE	Free Cash
Subtotal		3,121,100			



Capital Improvement Program

Community Services	Replace Ford F-150 4x4 (Building)	25,000	FY20	COMM SVC	Free Cash
DPW	Various road projects	500,000	FY20	INFRASTRUCTURE	Ch. 90
DPW	Replace Ford F450 Truck	65,000	FY20	DPW	Free Cash
DPW	Replace 2014 Ford F250 4x4 pickup truck	44,000	FY20	DPW	Free Cash
DPW	Stormwater Improvements	75,000	FY20	DPW	Free Cash
DPW	Dam Repairs (Forge Pond and Curtis Crossing)	250,000	FY20	DPW	Free Cash
DPW	Replace 1997 GMC 7500 Truck	190,000	FY20	DPW	Borrow - Equip
DPW	Water Main Improvements	200,000	FY20	DPW	Water
Facilities	Middle - Roof replacement (possible MSBA shared)	600,000	FY20	SCHOOL BLDG	Borrow - Bldg
Facilities	Middle - Electric panel upgrades	150,000	FY20	SCHOOL BLDG	Borrow - Bldg
Facilities	Middle - Repave parking lot	190,000	FY20	SCHOOL BLDG	Free Cash
Facilities	MS & Cedar School Phased Replacement Plan for Kitchen Equipment	50,000	FY20	SCHOOL BLDG	Free Cash
Facilities	Fire HQ rear addition with new emergency operations center including elevator	500,000	FY20	BLDG	Borrow - Bldg
Fire	Command Vehicle	70,000	FY20	FIRE	Free Cash
Fire	Pumper/Rescue Pumper	600,000	FY20	FIRE	Ambulance
Fire	Cardiac monitors	150,000	FY20	FIRE	Free Cash
Police	Vehicle Replacement	106,100	FY20	POLICE	Free Cash
School	Technology Upgrades	100,000	FY20	SCHOOL	Free Cash
Subtotal		3,865,100			
Fire	Squad or Chassis	200,000	FY21	FIRE	Free Cash
Facilities	Replace Unit Ventilators at Fire Headquarters	45,000	FY21	BLDG	Free Cash
Facilities	Replace 2008 Ford Taurus sedan	10,000	FY21	BLDG	Free Cash
Facilities	Replace 2006 Ford High Top Van	10,000	FY21	BLDG	Free Cash
Facilities	Interior Renovations at Town Hall	250,000	FY21	BLDG	Borrow - Bldg
Facilities	Cedar - Replace master clock and intercom system	75,000	FY21	SCHOOL BLDG	Free Cash
Facilities	Middle School - replace rooftop ventilation units	200,000	FY21	SCHOOL BLDG	Borrow - Bldg
Facilities	Replace HVAC Units at Cedar School	150,000	FY21	SCHOOL BLDG	Borrow - Bldg
DPW	Water Main Improvements	200,000	FY21	DPW	Water
DPW	Water Tank Rehabilitation	500,000	FY21	DPW	Borrow - Water
DPW	Replace 2013 Water Service Van	38,000	FY21	DPW	Water
DPW	Replace 2000 Intl 4900 Dump Truck	200,000	FY21	DPW	Borrow
DPW	Replace 2008 Ford F450 Dump Truck	75,000	FY21	DPW	Free Cash
DPW	Various road projects	500,000	FY21	DPW	Ch. 90
DPW	Road Improvements	400,000	FY21	DPW	Borrow
DPW	Replace 2003 John Deere 644H Loader	300,000	FY21	DPW	Borrow
Police	Vehicle Replacement	125,000	FY21	POLICE	Free Cash
School	Technology Upgrades	100,000	FY21	SCHOOL	Free Cash
Subtotal		3,378,000			



Capital Improvement Program

DPW	Replace 2001 International 4900 Dump Truck with Sander	200,000	FY22	DPW	Borrow - Equip
DPW	Various road projects	500,000	FY21	DPW	Ch. 90
DPW	Replace 2015 Ford F250 4x4 Pickup	42,000	FY22	DPW	Free Cash
DPW	Replace 2005 CAT 430 DIT Backhoe	120,000	FY22	DPW	Borrow - Equip
DPW	Water Main Improvements	300,000	FY22	DPW	Water
DPW	Replace 2015 Water Service Van	38,000	FY22	DPW	Water
DPW	Replace 2007 Water Treatment Pickup Truck	41,000	FY22	DPW	Water
Facilities	John Curtis Library - replace carpet and repair interior finishes	90,000	FY22	BLDG	Free Cash
Facilities	Replace 1994 Ford Tractor	25,000	FY22	BLDG	Free Cash
Facilities	Replace 2006 GMC Box Truck with Lift Gate	15,000	FY22	BLDG	Free Cash
Facilities	Cedar - Install Emergency Generator	200,000	FY22	SCHOOL BLDG	Borrow - Equip
School	Technology Upgrades	100,000	FY21	SCHOOL	Free Cash
Fire	Forest Truck/Service Vehicle	75,000	FY22	FIRE	Free Cash
Fire	Utility Terrain Vehicle	30,000	FY22	FIRE	Free Cash
Police	Vehicle Replacement (3)	130,000	FY22	POLICE	Free Cash
Subtotal		1,906,000			
Grant total of all requested projects		19,301,200			



Capital Improvement Program

Proposed Funding Source

Funding Source	FY18	FY19	FY20	FY21	FY22	Totals
Free Cash	\$ 942,000	\$ 946,100	\$ 1,125,100	\$ 640,000	\$ 507,000	\$ 4,160,200
Capital Exclusion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excluded Debt - Proposed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Levy Limit Debt - New	\$ -	\$ 700,000	\$ 1,440,000	\$ 1,500,000	\$ 520,000	\$ 4,160,000
Ambulance Receipt Reserve Fund	\$ 341,619	\$ 275,000	\$ 600,000	\$ -	\$ -	\$ 1,216,619
Aid to Firefighths Grant	\$ 932,381	\$ -	\$ -	\$ -	\$ -	\$ 932,381
Chapter 90	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
Community Preservation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Enterprise Fund Retained Earnings	\$ 315,000	\$ 200,000	\$ 200,000	\$ 238,000	\$ 379,000	\$ 1,332,000
Water Enterprise - new debt	\$ 4,000,000	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 5,000,000
Water Enterprise - State Revolving Fund Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total of All Requests	\$ 7,031,000	\$ 3,121,100	\$ 3,865,100	\$ 3,378,000	\$ 1,906,000	\$ 19,301,200




***Detailed Capital
Project Requests***



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: DPW</p> <p>Project Title: Chapter 90 Road Work</p> <p>Requested Amount: To be determined by State formula: anticipated amount \$500,000</p>	
<p>Description:</p> <p>This project will accept Chapter 90 road funds provided by the Commonwealth of Massachusetts and perform appropriate road work with said funds.</p>	
<p>Project Overview:</p> <p>The project will perform appropriate road maintenance including crack sealing, engineering, pavement preservation, and road overlays using state allocations and in accordance the rules and regulations of the Chapter 90 program of the Massachusetts Department of Transportation (MassDOT).</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>Failure to accept the Chapter 90 funds will force the town to perform road repairs out of general operating funds.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: FACILITIES</p> <p>Project Title: Town Hall: Replace Office Ventilation Units in 1977 Addition</p> <p>Requested Amount: \$ 68,000</p>	
<p>Description:</p> <p>Replace 13 office and conference room HVAC units with new HVAC units.</p>	
<p>Project Overview:</p> <p>In the rear (1977) wing of Town Hall, 13 individual ventilation units provide air conditioning and fresh air to 10 offices and 2 conference rooms. These units are 40 years old and have outlived their design life. Several units no longer work and the others have been breaking down with increasing frequency. (A recent repair of one unit in September 2016 cost \$2800.) The Project replaces 9 cabinet unit ventilators and 4 unit ventilators.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>Project will replace broken HVAC ventilation units serving the 2nd floor conference room and the basement interior offices. Will also replace the 9 obsolete cabinet ventilation units in the offices and the ventilation unit for the Hearing Room. This will result in improved HVAC performance, better cooling, and reduced maintenance expenses.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: FACILITIES</p> <p>Project Title: Cedar: Repave Parking Lot Areas and Vicinity</p> <p>Requested Amount: \$ 110,000</p>	
<p>Description:</p> <p>Grind existing paving, repair sub-base, and re-pave; and restore painted lines.</p>	
<p>Project Overview:</p> <p>Parking lot paving is old, cracked in many areas, and broken up in many other areas. Project will grind existing paving, prepare sub-base at damaged areas, then re-pave and restore painted lines.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>No impact on department's budget; small benefit to DPW budget due to eliminated need to perform pavement patching.</p> <p>Primary impact is a greatly improved aesthetic appearance of the school property and elimination of many tripping hazards. Also, this continues the high quality appearance of the high school parking lot into the connecting travel and parking areas of Cedar School. This lot is also the overflow lot for many activities at the high school, including Town Meeting, elections and graduation.</p>	



Capital Improvements FY18

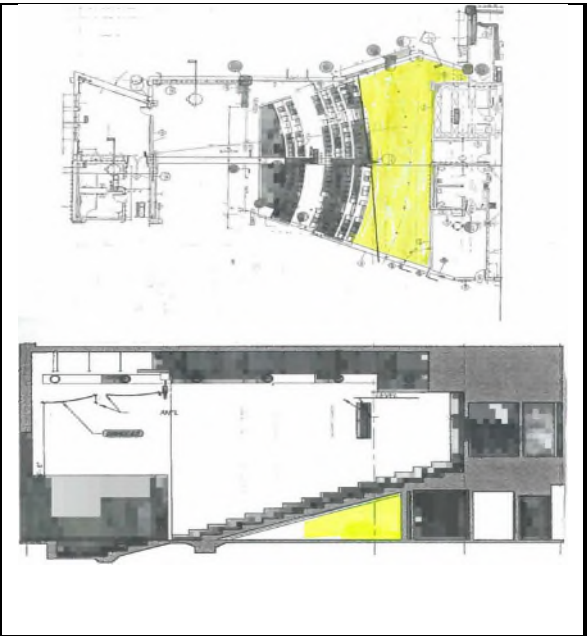
PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: FACILITIES</p> <p>Project Title: High School, Upgrade Kitchen HV Ventilation Unit for Cooling</p> <p>Requested Amount: \$ 25,000</p>	
<p>Description:</p> <p>Retrofit Kitchen ventilation unit (HV-1) with new cooling coil along with associated condenser, providing 5 tons of air conditioning to cool Kitchen, Teacher Dining Room and two offices.</p>	
<p>Project Overview:</p> <p>Contractor to provide and install air-conditioning upgrade into existing rooftop ventilation unit (HV-1) which supplies fresh air and heat to the Kitchen, Teacher Dining Room and two offices. Also make modifications to the existing BMS system to control HV-1 cooling operation.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>During the warm days of September/October and April/June the temperature in the High School Kitchen reaches over 90F as staff prepares and serves food. The Staff Dining Room and 2 adjacent offices also reach temperatures in the upper 80's. The added cooling load would add slightly to the High School's energy bill.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: FACILITIES</p> <p>Project Title: High School: Convert Enclosed Void Space Beneath Auditorium Seating into Storage Room</p> <p>Requested Amount: \$ 27,000</p>	
<p>Description:</p> <p>Install access door in corridor wall to provide access into the open area under the Auditorium seating. Install required fire and other systems to comply with code. Install shelving system. Will provide school with approximately 2,000 square feet of additional storage space.</p>	
<p>Project Overview:</p> <p>The high school has insufficient storage space, particularly for the Drama Program which has no space for storage of large sets constructed for drama programs which could be re-used. Large sets recently constructed had to be broken down and stored at Salmond. However, there is a very large enclosed space of approximately 2,000 square feet under the inclined seating in the Auditorium. By merely building an access door into the wall along the Auditorium corridor (inside the Cafeteria entrance) and adding fire safety systems (sprinkler system, etc.) in the newly created storage area, the school would have an enormous increase in valuable storage space.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>No financial impact on this department's budget. This measure enhances the high school's ability to store materials that would otherwise have to be stored off-site (or often stored in unauthorized locations in the school in violation of fire code). With this new space, the school will have sufficient storage for the drama program and many other needs. The high school principal has submitted an enthusiastic letter of support for this proposal.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: FACILITIES</p> <p>Project Title: Middle & Cedar: Kitchen Capital Equipment, Phased Replacement Plan</p> <p>Requested Amount: \$ 64,000</p>	
<p>Description:</p> <p>Replace obsolete major appliances and refrigeration equipment.</p>	
<p>Project Overview:</p> <p>In Middle and Cedar schools, the Kitchen appliances including walk-in refrigerators and freezers, dishwashers, and ovens are nearing 20 years old and in poor operating condition. This proposal implements year 1 of a new 5-year replacement plan for capital kitchen equipment.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>Facilitates the functions of the Food Services program. Will reduce food losses due to failure of refrigeration equipment.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: DPW</p> <p>Project Title: Large Dump Truck and Sander Replacement</p> <p>Requested Amount: \$ 190,000</p>	
<p>Description:</p> <p>This project will purchase and equip a large 37,000 GVW dump truck/sander, replacing a 20 year old vehicle that is at the end of its useful life.</p>	
<p>Project Overview:</p> <p>This project is a planned replacement of a 20 year old International 2500 37,000 GVW dump truck/sander with an equivalent vehicle. The vehicle is one of the larger DPW dump trucks used to haul material to and from job sites. It supports the repair of water breaks and is a front line sander and heavy plow used extensively for snow and ice removal. The vehicle in question has significant corrosion to the body and frame.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>The loss of the vehicle would require additional outsourcing and or an emergency purchase of a used vehicle and would reduce the department's ability to perform emergency work in the winter months. Keeping the existing vehicle in service will impact the department's operating budget by requiring costly repairs on a vehicle that has outlived its useful life.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018	
Department: DPW	
Project Title: Tractor Replacement	
Requested Amount: \$ 40,000	
Description: <p>This project will purchase and equip a tractor for the cemetery, replacing an existing Ford tractor that is at the end of its useful life.</p>	
Project Overview: <p>This project is a planned replacement of a general purpose tractor for the public grounds division. The vehicle is a specialty vehicle, used to perform general maintenance work in the cemeteries and ball fields.</p>	
Financial impact of this project on the department's operating budget: <p>The loss of the tractor would hamper normal operations, especially at the cemetery, slowing down jobs for an already small crew. It would also increase maintenance costs over time as the existing machine leaks oil and repeated costly attempts to solve this problem have had limited success over the past 10 years.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: DPW</p> <p>Project Title: 4x4 Pickup Truck with Plow – Public Grounds Foreman</p> <p>Requested Amount: \$ 41,000</p>	
<p>Description:</p> <p>This project will purchase and equip a 4x4 pickup truck with plow for the Public Grounds foreman, rotating the Public Grounds foreman's existing 2009 Ford F250 4x4 to the Water Treatment Plant staff. An existing 2006 F250 4x4 pickup truck used by the water treatment staff will be taken off of the road.</p>	
<p>Project Overview:</p> <p>This project is a planned replacement of a 9 year old F250 4x4 pickup with an equivalent vehicle. The vehicle is used by the Public Grounds foreman during his daily and after hours job duties. The Public Grounds Foreman plays a lead role in the Town's snow and ice operation and this vehicle is used extensively both to plow and troubleshoot snow and ice operations during plowing and sanding events. The existing vehicle will be rotated down in the fleet, replacing an existing pickup truck that has reached the end of its useful life.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>The failure to replace this vehicle will result in reduced reliability of the existing vehicles as well as increased maintenance costs to keep the treatment vehicle on the road. There will be a direct increase in snow and ice costs as the treatment vehicle that will be retired currently plows parking lots and will not likely last another winter.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018 Department: DPW Project Title: Stormwater Management Requested Amount: \$ 75,000	
Description: This project will provide for stormwater improvements, mapping, engineering services, and field work in response to requirements in the 2016 General Permit extension of the Stormwater Phase II program of the Federal Clean Water Act.	
Project Overview: This project will provide for stormwater improvements, engineering services, outfall sampling, and field work to meet the Town's obligations as an operator of a municipal separate stormwater system (MS4) under the 2015 General Permit of the Stormwater Phase II program of the Federal Clean Water Act.	
Financial impact of this project on the department's operating budget: The impact of not funding the work will require the operating budget to pick up the full cost of said work	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018 Department: DPW Project Title: Dam Inspection and Design Requested Amount: \$ 30,000	
Description: This project will provide funds for the design of necessary improvements to the Curtis Crossing Dam and or the Forge Pond Dam, as is required to bring the structures up to compliance with current State Dam Safety standards.	
Project Overview: The 2006 phase I inspections of the Forge Pond Dam and Curtis Crossing Dam outlined a series of deficiencies with both structures that need correction. The 2016 update to the Phase I inspections is expected to continue to call for these improvements. Work on these two dams was deferred while the Town focused on the Hackett's Pond Dam and Factory Pond Dam, both of which are now compliant with the regulations. This project will pay for the necessary design to the other two dams. It is expected that the Town of Pembroke will assist in the design and repair costs for the Curtis Crossing Dam as they share ownership.	
Financial impact of this project on the department's operating budget: The impact of not funding the work will require the operating budget to pick up the full cost of said work	



Capital Improvements FY18

PROJECT DETAIL SHEET

Fiscal Year: 2018	
Department: DPW	
Project Title: Roller Replacement	
Requested Amount: \$ 40,000	
Description: <p>This project will purchase and equip a 2.5 ton vibratory roller for the highway division, replacing an existing 1997 Stone SR2500 roller that is nearing the end of its useful life.</p>	
Project Overview: <p>This project is a planned replacement of a 21 year old roller with an equivalent piece of equipment. The vehicle is a specialty vehicle, used to compact utility patches and pothole repairs. The Department's acquisition of a used hot box trailer and this new roller will allow the department to perform hot mix repairs to small roadway deficiencies. This roller is essential to properly compacting these repairs.</p>	
Financial impact of this project on the department's operating budget: <p>The loss of the existing roller would hamper the DPW's ability to make hot mix repairs. The alternative would be to rent equipment on an as needed basis, but this is likely to exceed the cost of purchase over the 20-year projected life of the new roller.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: Fire</p> <p>Project Title: Aerial Ladder Replacement</p> <p>Requested Amount: \$317,619* Total project cost of \$1,250,000. An Aid to Firefighters Grant (AFG) award of \$932,381 has been awarded to the Town. Town's share to complete this project is \$317,619.</p>	
<p>Description:</p> <p>Purchase and equip a new tower ladder to replace a 1989 aerial ladder.</p>	
<p>Project Overview:</p> <p>This project seeks to replace Ladder 1, a 1989 straight aerial ladder with a NFPA 1901 compliant tower ladder. The new tower ladder will greatly enhance the department's ability to provide fire & rescue services to our community. It will also greatly enhance the safety of our firefighters by providing a stable platform to conduct rescue and suppression operations. Unlike the current straight aerial ladder, the tower ladder would have a pre-piped waterway and on-board pump that will allow the rapid application of water.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>The replacement of the 1989 aerial ladder with a new aerial tower will provide an estimated savings of 10,000 in first year maintenance costs as the new apparatus will be covered under a warranty. Failure to provide the matching funds in this fiscal year will result in the forfeiture of the \$932,381 AFG award.</p>	



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: Fire</p> <p>Project Title: IV Infusion Pumps</p> <p>Requested Amount: \$ 24,000</p>	
<p>Description:</p> <p>Purchase 3 IV Infusion Pumps, one for each ambulance.</p>	
<p>Project Overview:</p> <p>In order to comply with changes to the Statewide Treatment Protocols, v. 2016.1, infusion pumps will be required on all paramedic-level ambulances effective December 31, 2017. The medication Norepinephrine may only be administered via infusion pump.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>Funds for this project are available from the Ambulance Fund. Failure to purchase the infusion pumps will jeopardize licensing of the Town's ambulances.</p>	



Capital Improvements

PROJECT DETAIL SHEET

Fiscal Year: 2018 Department: Police Project Title: Replace-Equip Police Cruisers Requested Amount: \$ 132,000	
Description: Purchase two (1) 2017 marked police cruisers for \$43,556.00 (Qualified Bid) Purchase one (1) 2017 unmarked police cruiser for \$33,500.00 (Qualified Bid) Purchase one (1) 2017 marked police cruiser command vehicle for \$55,944 (Qualified Bid)	
Project Overview: Replacement of cruisers on a scheduled basis to defray repair costs. Replacement of older fleet vehicles on a yearly basis ensures that the vehicles are on-line and available for police use and emergencies. This purchase will allow the department to upgrade the present fleet to utility style all-wheel drive marked cruisers. The vehicles require the initial purchase of equipment specific to the body style. The equipment is anticipated to be removed and reinstalled in subsequent vehicles.	
Financial impact of this project on the department's operating budget: Decreased repair costs, less mileage on other cruisers when existing cruisers are down for repair. Ensures rotation of vehicles for future years. This fleet purchase will allow for the front line emergency response vehicles readiness. This scheduled replacement program has been in place for a significant number of years and has served the department well.	



Capital Improvements


PROJECT DETAIL SHEET

Fiscal Year: 2018 Department: School Department-Technology Project Title: Town Wide Technology Upgrades Requested Amount: \$ 103,580												
Description: Funds to upgrade or replace obsolete hardware including, but not limited to, firewalls, switches, wireless access points, servers, desktops, and laptops for Town and School operations.												
Project Overview: Funds are required in FY2018 for the following projects: <ul style="list-style-type: none"> - Chromebooks to replace obsolete School staff laptops - Town-Wide WiFi Upgrades - School Server Replacements/Upgrades - PC upgrades for obsolete Town computers. 		<table> <tr> <td></td> <td style="text-align: right;">\$8,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$15,580</td> </tr> <tr> <td></td> <td style="text-align: right;">\$65,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$15,000</td> </tr> <tr> <td>Grand Total</td> <td style="text-align: right;">\$103,580</td> </tr> </table>		\$8,000		\$15,580		\$65,000		\$15,000	Grand Total	\$103,580
	\$8,000											
	\$15,580											
	\$65,000											
	\$15,000											
Grand Total	\$103,580											
Financial impact of this project on the department's operating budget: Maintain overall technology budget from FY 2017.												



Capital Improvements


PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: DPW</p> <p>Project Title: Media Replacement and Related Filter Work – Broadway WTP</p> <p>Requested Amount: \$ 80,000</p>	
<p>Description:</p> <p>This project will replace filter media and perform related repairs to the filters at the Broadway Water Treatment Plant.</p>	
<p>Project Overview:</p> <p>This project will replace the filter media in the six filters at the Broadway Water Treatment Plant. Filter media typically lasts 10-14 years. As media ages, the sharp edges of the media become rounded, reducing the filtering capability of the media and increasing the frequency of backwashes. Replacing the media restores the filter to like-new efficiency. In addition, the project will repair and or replace several filter valves and repair internal components within the filters as needed.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>The impact of not funding the work will result in increased backwash costs at the Broadway WTP and will simply defer replacement of the filter media to a future year.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018 Department: DPW Project Title: Water Treatment Plant Upgrades and related work – Phase I Requested Amount: \$ 4,000,000	
Description: This project will provide for improvements to the town's water treatment plants and water storage tanks.	
Project Overview: This project will perform phase I upgrades to water treatment plants as recommended by the Town's water treatment capital improvement plan. Improvements include building system repairs, life safety upgrades, process control upgrades, filter improvements, site improvements, and related work. The project will also install mixing systems in the water storage tanks to reduce the formation of disinfection byproducts in the stored water.	
Financial impact of this project on the department's operating budget: The impact of not funding the work will result in increased maintenance costs within the water operating budget and simply defer replacement of equipment and repairs to building systems to a future year.	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018	
Department: DPW	
Project Title: Water Main Replacement	
Requested Amount: \$ 200,000	
Description: <p>This project is the first phase of a multi-year project to reinforce the water main on Main Street from Plain Street to the center of Town.</p>	
Project Overview: <p>This project will start the process of reinforcing the existing water mains on Main Street with a 12-inch ductile iron water main, directly linking the Town Hall and school buildings in the center of Town with the Union Street standpipes, providing increased fire flow capacity to protect these buildings. This work was recommended in the 2001 Water Master Plan and will be performed in advance of a planned overlay of Main Street.</p>	
Financial impact of this project on the department's operating budget: <p>The impact of not funding the work will require the operating budget to pick up the full cost of said work at some point.</p>	



Capital Improvements FY18


PROJECT DETAIL SHEET

Fiscal Year: 2018	
Department: DPW - water	
Project Title: Replacement of Service Van	
Requested Amount: \$ 35,000	
Description: <p>This project will purchase and equip a new service van for the water distribution division.</p>	
Project Overview: <p>This purchase will continue the practice of replacing water service vans on a scheduled basis.</p> <p>The existing van, a 2009 Econoline van, is used daily in support of maintenance to the water distribution system.</p>	
Financial impact of this project on the department's operating budget: <p>Failure to purchase and equip this vehicle will require the DPW to keep an existing truck beyond its scheduled life, resulting in higher maintenance costs over time.</p>	



Capital Improvements

PROJECT DETAIL SHEET

<p>Fiscal Year: 2018</p> <p>Department: DPW - Water</p> <p>Project Title: One-ton Dump Truck Replacement</p> <p>Requested Amount: \$ 70,000</p>	
<p>Description:</p> <p>This project will purchase and equip a one-ton dump truck for the water division, replacing an existing 2007 dump truck with compressor.</p>	
<p>Project Overview:</p> <p>This project is a planned replacement of a 10 year old Ford one-ton dump truck with compressor with an equivalent vehicle. The vehicle is one of the smaller DPW dump trucks used to maintain the water distribution system. The vehicle has a built in air compressor with jack hammers and is used on all water breaks or whenever pavement needs to be cut. This work includes adjustments to water valve boxes, new service installations and the repair of fire hydrants. In addition, the vehicle is a front line snow plow.</p>	
<p>Financial impact of this project on the department's operating budget:</p> <p>The loss of the vehicle would require additional outsourcing and or an emergency purchase of a used vehicle and would reduce the department's ability to perform emergency work on the water distribution system.</p>	



Capital Improvements

PROJECT DETAIL SHEET

Fiscal Year: 2018

Department: DPW

Project Title: One Dump Truck
Replacement - Cemetery

Requested Amount: \$ 70,000



Description:

This project will purchase and equip a one ton dump truck for the Cemetery, replacing a 13 year old vehicle that is at the end of its useful life.

Project Overview:

This project is a planned replacement of a 13 year old Ford F350 dump truck with an equivalent vehicle. The vehicle is use daily by the cemetery staff to maintain the Town's three cemeteries.

Financial impact of this project on the department's operating budget:

Keeping the existing vehicle in service will impact the department's operating budget by requiring costly repairs on a vehicle that is reaching the end of its useful life.



APPENDICES



"Hanover, Honoring Yesterday As We Build For Tomorrow"



Reserves



Reserves

Reserves

Free Cash

This reserve provides for the temporary financing of unforeseen opportunities or needs and as a funding source for the Town's capital plan. It is generated from actual receipts exceeding estimated amounts and unspent appropriations within departmental budgets at the end of the fiscal year plus the amount of remaining free cash from the previous year. The Department of Revenue recommends that under sound financial practices the Town should strive to generate free cash in an amount equal to 3-5% of its annual budget. Further, free cash would not be depleted in any year and as a non-recurring revenue source it should be used for one-time expenditures, a capital purpose or to replenish other reserves.

The Town of Hanover has been successful in maintaining its free cash within the recommendations set forth above.

Total Budget Year	Total Budget	Free Cash Certified	Free Cash as a % of Total Budget
2010	\$ 52,567,918	\$ 1,710,066	3.25%
2011	\$ 51,927,923	\$ 2,394,387	4.61%
2012	\$ 54,974,075	\$ 2,204,388	4.01%
2013	\$ 55,922,763	\$ 3,049,716	5.45%
2014	\$ 57,315,304	\$ 2,074,285	3.62%
2015	\$ 59,046,245	\$ 2,784,497	4.72%
2016	\$ 62,934,759	\$ 1,734,005	2.76%
2017	\$ 64,751,718	\$ 2,543,589	3.93%

The Town has struggled in past years with funding the municipal and school operations of the General Fund and historically has used free cash to assist in funding the budget. This was at an all-time high in FY11 and FY12 when the Town had to rely on 100% of its free cash to help cover the costs of the operations. Since that time, a commitment to conservative budgeting practices and forecasting revenues has been embraced and a positive trend toward zero reliance on the use of free cash was established. The FY16 adopted budget completely eliminated the practice of using one-time revenue to fund the budget. The Town has been successful in keeping with this trend through the proposed FY18 budget. The Town is able to now use this source to fund capital needs.



Reserves

FY Budget	Amount in Operating Budget	% Used in Budget	Amount in Annual Articles	Amount in Special Articles	Total Used	Overall % Used
FY18	\$ -	0%	\$ 1,749,000.00	\$ -	\$ 1,749,000.00	69%
FY17	\$ -	0%	\$ 1,075,612.00	\$ 195,350.00	\$ 1,270,962.00	73%
FY16	\$ -	0%	\$ 1,977,100.00	\$ 164,650.00	\$ 2,141,750.00	77%
FY15	\$ 250,000.00	12%	\$ 956,923.43	\$ 320,000.00	\$ 1,526,923.55	74%
FY14	\$ 460,166.00	15%	\$ 1,022,960.00	\$ 441,295.00	\$ 1,924,421.15	63%
FY13	\$ 840,682.00	38%	\$ 1,226,556.00		\$ 2,067,238.38	94%
FY12	\$ 1,447,366.00	60%	\$ 947,021.00	\$ -	\$ 2,394,387.60	100%
FY11	\$ 1,598,827.00	93%	\$ 111,239.00	\$ -	\$ 1,710,066.93	100%
FY10	\$ 1,248,929.00	81%	\$ 227,647.00	\$ 30,578.00	\$ 1,507,154.81	97%
FY09	\$ 1,557,020.00	57%	\$ 405,096.00	\$ 38,515.00	\$ 2,000,631.57	73%

Stabilization

This fund is governed by Chapter 40 Section 5B of the Massachusetts General Laws and may be used for any lawful purpose. This fund requires a two-thirds affirmative vote by Town Meeting to appropriate from it. The purpose of this fund is to provide long term financial stability for the Town while improving the Town's credit worthiness and flexibility.

Total Budget Year	Total Budget	Stabilization Year	Stabilization Balance	Stabilization as a % of Total Budget
2011	\$ 51,927,923	2010	\$ 1,666,319	3.21%
2012	\$ 54,974,075	2011	\$ 1,676,753	3.05%
2013	\$ 55,922,763	2012	\$ 1,696,777	3.03%
2014	\$ 57,315,304	2013	\$ 1,864,218	3.25%
2015	\$ 59,046,245	2014	\$ 1,897,839	3.21%
2016	\$ 62,934,759	2015	\$ 1,868,785	2.97%
2017	\$ 64,751,718	2016	\$ 2,093,950	3.23%

Capital Stabilization

The FY14 Annual Town Meeting established a Capital Stabilization Fund allowed under Chapter 40 Section 5B of the Massachusetts General Laws and appropriated \$100,000 to it. The creation of this fund encourages the Town to think long-term for its capital needs. It also helps the Town manage its debt. A plan to accumulate cash over time and pay outright for a moderate range capital expenditure helps preserve debt capacity for major, high dollar purchases or projects. An



Reserves

approach that balances debt with pay-as-you-go practices, and protects against unforeseen costs is viewed in a positive light by credit rating agencies. This fund gives residents assurance that the money appropriated for a particular purpose will be used for only that purpose. This fund requires a two-thirds affirmative vote by Town Meeting to appropriate from it.

The goal is to accumulate at least \$500,000 in the fund before using it as a funding source for the Capital Plan.

Fiscal Year	Appropriation	Interest	Expenditures	Balance
2015	\$ 200,000	\$ 404	\$ -	\$ 200,404
2016	\$ 300,000	\$ 2,681	\$ -	\$ 503,085
2017	\$ -	\$ 2,591	\$ -	\$ 505,676
2018	\$ -	\$ -	\$ -	\$ 505,676

Special Education Stabilization

As a means to address unpredictable and continuing pressures of special education expenses, the Town is proposing the establishment of a special education stabilization fund that will provide an ongoing buffer for annual fluctuations in this state mandated expense. This fund is allowed under Chapter 40 Section 5B of the Massachusetts General Laws. This fund requires a two-thirds affirmative vote by Town Meeting to appropriate from it.

OPEB Liability Trust Fund

The purpose of this fund is to provide for funding the other post-employment benefit liability. The State Legislature authorized a local meals tax of 0.75 percent as part of its FY11 budget. The fund, here in Hanover, was established formerly at the May 2014 Special Town Meeting. Prior to that, the Town had intended to create the fund during the 2013 Annual Town Meeting when the adoption of the local meals excise tax was passed. The meals tax revenue received from the State is the dedicated revenue source to fund this reserve. The taxes are collected by each affected establishment and remitted to the State. The State then distributes each community's taxes on a quarterly basis. The following calendar is used for the tax collections and payments.



Reserves

FY Quarter	Quarter Start Date	Months Tax Assessed by Establishment	Months Tax Revenue Collected by Department of Revenue	Distribution Date
1	July 1st	May, Jun, Jul	Jun, Jul, Aug	Sep 30th
2	October 1st	Aug, Sep, Oct	Sep, Oct, Nov	Dec 31st
3	January 1st	Nov, Dec, Jan	Dec, Jan, Feb	Mar 31st
4	April 1st	Feb, Mar, Apr	Mar, Apr, May	Jun 30th

The following chart shows the contributions and interest, received and earned, by fiscal year. The FY2017 amounts reflect activity through December 31st.

Fiscal Year	Meals Tax Contributions	Interest Earned	Balance
			\$ -
FY2013	\$ 257,667	\$ -	\$ 257,667
FY2014	\$ 315,789	\$ 9,892	\$ 583,348
FY2015	\$ 317,526	\$ 29,497	\$ 930,371
FY2016	\$ 339,341	\$ 21,237	\$ 1,290,949
FY2017	\$ 192,988	\$ 28,345	\$ 1,512,281

Town and School Sick Leave Buyback Funds

The purpose of these funds is to set aside money for the future payment of accrued liabilities for compensated absences due to any employee upon their retirement from the Town or School. The creation of these funds is permissible under Chapter 40 Section 13D of the Massachusetts General Laws.

School Sick Leave Buyback Fund

This is a summary of activity the School Sick Leave Buyback Fund by fiscal year.



Reserves

Fiscal Year	Appropriation	Expenditures	Balance
			\$ 372,040
2012	\$ 124,000	\$ (217,569)	\$ 278,471
2013	\$ 124,000	\$ (167,768)	\$ 234,703
2014	\$ 110,000	\$ (104,337)	\$ 240,366
2015	\$ 100,000	\$ (129,169)	\$ 211,197
2016	\$ 200,000	\$ (54,337)	\$ 356,860
2017	\$ 100,000	\$ (64,114)	\$ 392,746
2018	\$ 50,000	\$ -	\$ 442,746

Town Sick Leave Buyback Fund

This is a summary of activity the Town Sick Leave Buyback Fund by fiscal year.

Fiscal Year	Appropriation	Expenditures	Balance
			\$ 453,339
2012	\$ 175,000	\$ (141,424)	\$ 486,915
2013	\$ 175,000	\$ (70,102)	\$ 591,813
2014	\$ 100,000	\$ (79,321)	\$ 612,492
2015	\$ 100,000	\$ (112,576)	\$ 599,916
2016	\$ 75,000	\$ (63,798)	\$ 611,118
2017	\$ 10,000	\$ (45,461)	\$ 575,657
2018	\$ 50,000	\$ -	\$ 625,657

Municipal Building Insurance Fund

At the 2013 Annual Town Meeting, the Town voted to create a Municipal Building Insurance Fund permissible under Chapter 40 Section 13 of the Massachusetts General Laws. Expenditures



Reserves

such as costs associated with property damaged, destroyed or lost by fire, lightning, vandalism, burglary, theft or otherwise, may be repaired, rebuilt or replaced by other buildings or property to be used in place thereof.

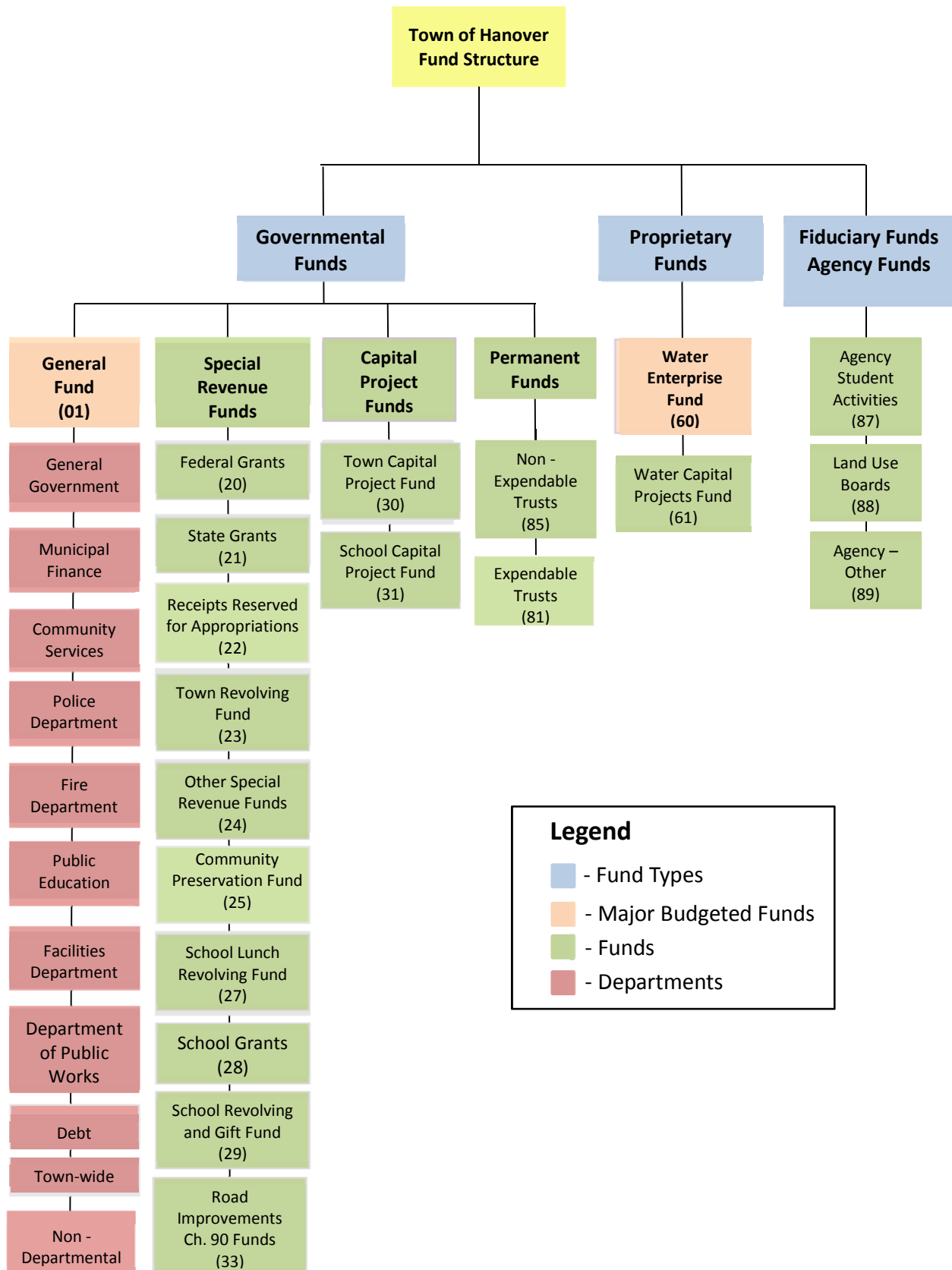
Fiscal Year	Appropriation	Expenditures	Balance
2013	\$ 20,000		\$ 20,000
2014	\$ 10,000		\$ 30,000
2015	\$ 10,000		\$ 40,000
2016	\$ -		\$ 40,000
2017	\$ -		\$ 40,000
2018	\$ -		\$ 40,000



***Fund Descriptions
and Balances***



Fund Structure





Fund Relationship

Fund to Department Relationship

Department	GOVERNMENTAL				PROPRIETARY	FIDUCIARY & AGENCY		
	General Fund	Special Revenue	Capital Project	Permanent	Water Enterprise	Student Activities	Land Use Boards	Other Agency
General Government	<input checked="" type="checkbox"/>							
Town Manager		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
Legal Services								
Central Office Supply								
Municipal Finance	<input checked="" type="checkbox"/>							
Accounting								
Assessors								
Treasurer/Collector		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Payroll/Benefits								
Town Clerk								
Registrars								
Community Services	<input checked="" type="checkbox"/>							
Municipal Inspections		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	
Visiting Nurse Association								
Council on Aging		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
Veterans' Services								
John Curtis Library		<input checked="" type="checkbox"/>						
Parks & Recreation		<input checked="" type="checkbox"/>						
Police Department	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Animal Control								
Communications		<input checked="" type="checkbox"/>						
Fire Department	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Emergency Management		<input checked="" type="checkbox"/>						
Public Education	<input checked="" type="checkbox"/>							
Hanover Public Schools		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		
South Shore Vocational								
Facilities	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
Public Works	<input checked="" type="checkbox"/>							
Administration								
Highway			<input checked="" type="checkbox"/>					
Snow & Ice								
Street Lighting								
Public Grounds			<input checked="" type="checkbox"/>					
Transfer Station								
Town Gas Pump								
Water					<input checked="" type="checkbox"/>			

Fund Descriptions

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities. These entities are funds and are based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. The Town of Hanover utilizes all of these fund types.

Governmental Fund Types

Governmental Fund Types are subdivided into four sections: ***General Fund, Special Revenue Funds, Capital Projects Funds and Permanent Funds.***

General Fund -The General Fund is the major operating fund of the Town and is used to account for most financial resources and activities governed by the normal Town Meeting appropriation process. The General Fund is supported by revenues from real estate and personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, and fees and charges. All Town departments, including the Hanover Public Schools, are supported in whole or in part by the General Fund.

Special Revenue Funds - Special Revenue Funds account for revenues that are legally restricted to specific purposes. These revenues are accounted for separately from the General Fund for both legal and practical purposes, as the accounts often span multiple fiscal years.

Capital Project Fund - The Capital Projects Fund is used to account for expenditures on the acquisition or construction of major capital facilities as well as items related to the Town's Capital plan. The fund does not include projects funded by other dedicated funds, such as the Community Preservation Fund or Chapter 90 Highway Funds. This fund is generally funded through the issuance of bonds.

Permanent Funds – Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used to support the government and its citizens. The acceptance of such funds generally involves action by the Board of Selectmen for each fund's individual specifications and/or requirements. There are two accounts associated with each permanent fund: the expendable income and the non-expendable principal.

- **Fund 01: General Fund**

The General Fund of a municipal organization serves as the primary reporting mechanism for day to day governmental operations. The General Fund is supported by revenues from real estate and personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, and fees and charges. The departments funded within the General Fund include: General Government, Department of Municipal Finance, Department of Community Services, Police Department, Fire Department, Hanover Public Schools, South Shore Vocation School, Facilities Department, Department of Public Works, Debt Service, Town Wide Expenses and Non-departmental expenses such as State and County assessments.

- **Fund 20: Federal Grants**

This fund accounts for all Federal Grants received for the municipal side of the Town of Hanover. The Town has received grants from various Federal Agencies for various purposes.

- Federal Emergency Management Agency (FEMA) grant to assist with the costs of recovery from the severe winter storms in January and February of 2015.
- Assistance to Firefighters grant for the installation of a sprinkler system in the Fire Headquarters building.
- Hazardous Materials Emergency Preparedness (HMEP) grant allows the fire department to buy supplies and equipment to support the local Emergency Planning Committee.
- Citizen Corp Program grant funds are used for purchase of equipment and to help in training the Community Emergency Response Team.
- Emergency Management Performance grant for purchase of equipment to support emergency situations. Some items that have been purchased with this grant are electronic displays, communications and monitoring equipment.
- Bulletproof Vest grant helps provide bulletproof vests, a critical resource, to local law enforcement.
- Governor's Highway Safety Bureau grant helps the police department to focus on specific types of enforcement in order to increase highway safety in areas such as impaired driving, texting while driving, seatbelt compliance and aggressive driving.

- **Fund 21: State Grants**

This fund accounts for all State Grants received for the municipal side of the Town of Hanover. The Town has received grants for various reasons.

- Formula grant monies allow for a wide variety of costs to promote, enhance and/or support the health, well-being and independence of seniors

in the community. Funds may be used for salary, direct services such as outreach, transportation, health screening and fitness instruction, site and program operating costs, equipment/furnishings, volunteer development, newsletters, web-site development and other related items.

- E-911 Training Grant for the continued operation of an E-911 Emergency Dispatch and Emergency Medical Dispatch (EMD) Center. The funds are applied for and awarded based on compliance with state regulations and the quality assurance mandates of this service. The grant funding is generated from the mandatory surcharge on cellular phone services.
- Support & Incentive Grant for the continued operation of an E-911 Emergency Dispatch and Emergency Medical Dispatch (EMD) Center. The funds are applied for and awarded to assist the Town with support of the operation of the E-911 Center. The grant funding is generated from the mandatory surcharge on cellular phone services.
- Bulletproof Vest grant helps provide bulletproof vests, a critical resource, to local law enforcement.
- Clean Energy Grant is a state funded competitive grant awarded to communities who pursue renewable energy improvements.
- Green Communities Grant is a program through the State Department of energy resources that provides funding for communities for sustainable improvements to facilities and vehicles through a competitive grant process. Hanover has been one of the most successful communities in the commonwealth for pursuing these grants and has made more than two million dollars of improvements, upgrading our buildings and facilities, setting the stage for significant future savings in energy costs.
- MEG Grant is awarded to encourage municipalities to maintain minimum levels of public library services and resources.
- Cultural Council Grant is used to support community-based projects in the arts, humanities and sciences. Individuals, schools and cultural organizations are eligible to apply for project support from the local Cultural Council.

- **Fund 22: Receipts Reserved for Appropriation**

This fund accounts for revenue that is generated by specific fees and restricted to a specific use by statute and require appropriation by Town Meeting.

- Insurance Proceeds Greater than \$20,000 accounts for all insurance claims received in excess of \$20,000. Any costs for the replacement or repair of items damaged are appropriated in the General Fund and a transfer is

voted by Town Meeting to move the funds to the General Fund to support the appropriation.

- Waterways Improvement accounts for 50% of the boat excise tax collected by the Town. These funds may be used for maintenance, dredging, cleaning and improvement of harbors, inland waters and great ponds of the commonwealth, the public access thereto, the breakwaters, retaining walls, piers, wharves and moorings thereof and the law enforcement and fire prevention.
- Wetlands Protection receipts collected in this fund may only be used for the costs associated with the review and approval of requests under General Law Chapter 131 Section 40 related to the removal, fill, dredging or altering of land bordering waters.
- Ambulance receipts collected in this fund may only be used for purchasing, hiring, maintaining, and operating ambulances. This includes maturing debt and interest related to the ambulance operation.
- Sale of cemetery lots receipts collected in this fund are for the purchase of a numbered burial lot and may be used to reimburse the Town for the cost of the land, its care, improvement and embellishment, or the enlargement of the cemetery.
- Graves and foundation receipts are funds collected for the installation of the numbered marker for each burial lot. These funds may be used to reimburse the Town for the cost of the land, its care, improvement and embellishment, or the enlargement of the cemetery.

- **Fund 23: Town Revolving Funds**

Revolving Funds allow the Town to raise revenues from a specific Town function and use those revenues to support that function without appropriation. Revolving Funds are established by statute and may require reauthorization each year at Town Meeting.

- Insurance Proceeds Under \$20,000 accounts for all insurance claims that are under \$20,000 in total. The proceeds may be used for the replacement or repair of the damaged items.
- Police State Forfeiture accounts for the funds awarded to the police department upon the successful completion of civil proceedings brought by the Commonwealth of Massachusetts on proceeds which are forfeited from illegal drug activity.
- Police Federal Forfeiture accounts for the receipts awarded to the police department under the equitable sharing program for local police departments based on the proceeds which are forfeited from illegal drug activity.

- Recreation Revolving Fund accounts for the receipts collected for program fees. The funds are then used for salaries, benefits, facility upkeep and all other related expenses in direct support of the recreation programs.
- Cable Services Revolving Fund accounts for the fees related to the cable license agreements. These funds may be used for salaries, benefits, facility upkeep and all other related expenses in direct support of Public, Educational and Government (PEG) access and programs.
- Forge Pond Park Revolving Fund accounts for the fees collected from the Hanover Youth Athletic Association (HYAA) for use of the fields, concessions revenue and tournament fees. These funds may be used for salaries, benefits, facility upkeep and all other related expenses in direct support of maintaining Forge Pond Park.
- Flu Clinic Revolving Fund accounts for the receipts received from the Flu Clinic Medicare/Medicaid billing. These funds may be used for salaries, benefits, facility upkeep and all other related expenses in direct support of what is needed to run the flu clinic.
- GATRA Revolving Fund accounts for fees collected from the transportation program and funds may be used for salaries, benefits, facility upkeep and all other related expenses in direct support of the GATRA program.

- **Fund 24: Other Special Revenue Funds**

These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, gifts made to specific departments, and payments from developers for infrastructure improvements related to proposed projects.

- **Fund 25: Community Preservation Fund**

This fund is established by a vote of the legislative body of the Town and approved by the votes at referendum as allowed under M.G.L. Chapter 44B. The fund has three purposes: the purchase of open space, the preservation of historic resources and the establishment of affordable housing. The primary source of revenue is a property tax surcharge of 3% which is assessed on each parcel of taxable real estate. A second source of revenue is state matching funds provided by a surcharge on recording fees at the Registry of Deeds.

- **Fund 27: School Lunch Revolving Fund**

This fund accounts for the operation and maintenance of the school lunch programs. The revenue for this fund is derived from three principal sources: meal charges (lunch receipts), state grants and federal grants. The charges to this fund are for both personnel and items needed to support the lunch program.

- **Fund 28: School Grants**

This fund accounts for both federal and state grants received by the Hanover School District.

- Improving Educator Quality grant, also known as Title IIa, is used to increase academic achievement by improving teacher quality. The program provides funding toward teacher salaries to minimize class size.
- SPED IDEA is an entitlement grant that provides funds to ensure that eligible students receive a free and appropriate public education that includes special education and related service designed to meet their individual needs.
- SPED Early Childhood grant provides funds to school districts to build capacity and to ensure that eligible 3, 4 and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services designed to meet their individual needs in accordance with the Individuals with Disabilities Education Act of 2004 and Massachusetts Special Education laws and regulations.
- SPED Program Improvements grant supports preschool district activities to ensure that eligible children with disabilities, ages 3-5, receive a free and appropriate public education that includes special education and related services designed to meet their individual needs, and that is provided in natural/least restrictive environments. It is intended to further district-level early childhood special education practices that align with priorities identified by the Department of Elementary and Secondary Education and the Department of Early Education and Care.
- Title I grant provides financial assistance to districts and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. These funds are allocated based on statutory formulas that are based primarily on census poverty estimates and the cost of education in each state.
- Academic Support Services grant enhances academic support services so that all eligible students will meet the state's competency determination required for high school graduation.

- SPED Circuit Breaker grant is the state special education reimbursement program to provide additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times that state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying 75% of the costs above that threshold.

- **Fund 29: School Revolving & Gift Funds**

This fund accounts for all school revolving funds allowed by statute and gifts donated to the Hanover School District for specific purposes and use.

- Athletic Revolving Fund accounts for participation fees and entrance fees to sporting events. These funds may be spent on any School Committee sponsored athletic and extracurricular program, award, equipment and facilities.
- School Building Rental Revolving Fund accounts for fees associated with the rental of school property and supports the costs of the facility upkeep, custodial costs, utilities and routine repairs and maintenance.
- Library Revolving Fund accounts for the proceeds from the annual Scholastic Book fair conducted in each of the schools. These funds are used to support the libraries at each level.
- Drama Revolving Fund accounts for the ticket sales and concession proceeds generated from the after school enrichment drama program. The program offers a theatrical presentation at each level 1-12. Students are able to participate in all aspects of the drama production including lights, sounds, stage management and acting roles. The funds collected directly support the productions.
- Preschool Revolving Fund accounts for the preschool tuitions received. The Hanover Schools special education preschool program for children ages 3-5 encourages typical children to join on a tuition basis. The tuitions partially offset the salaries of the preschool staff and provide for routine preschool expenses.
- Full Day Kindergarten Revolving Fund accounts for the Full Day Kindergarten programs at Cedar and Center Schools. Parents pay tuition to allow their kindergarten age students to remain for the full day. Tuition proceeds are used to support the salaries of the Full Day teachers and staff as well routine expenses for the program.

- Enrichment Program Revolving Fund accounts for the year round academic, creative and recreational programs offered to students across the district by the Office of Family & Community Engagement. The programs are fees based and facilitated by a blend of HPS teachers and staff, community business partners and state and local vendors. All funds collected directly support the programs.
 - Before & After School Program Revolving Fund accounts for the fees collected for the optional extended day care. These programs are designed to assist families with before and/or after school care for students Kindergarten through Grade 8 on a regular basis. In addition to care, these programs provide students with positive social peer interactions and extended learning opportunities beyond the traditional school day. The funds collect are used directly to support these programs.
 - Special Education (SPED) Revolving Fund accounts for the revenue collected in the form of specialized parent arrangements and rebates from Special Education providers depending on the situation. Expenses are incurred through unanticipated Special Education expenses that are not accounted for in the regular operating budget.
- **Fund 30: Town Capital Projects Fund**
This fund accounts for all Town capital projects approved by Town Meeting as part of the capital plan and is generally funded by the issuance of bonds.
- **Fund 31: School Capital Projects Fund**
This fund accounts for all School capital projects approved by Town Meeting as part of the capital plan and is generally funded by the issuance of bonds. The current activity in this fund is the feasibility study voted related to the Center/Sylvester School.
- **Fund 81: Expendable Trust Fund**
This fund accounts for the expendable income portion of the trust fund. This fund also is used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be spent on a restricted basis for the benefit of the Town or its citizens.
- **Fund 85: Non-Expendable Trust Fund**
This fund accounts 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.

Proprietary Funds (Enterprise)

Proprietary Funds refer to the Town's "business-type" activities and are used to separate them from Governmental Funds in financial statements. This fund is financed and operating in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds account for their own fixed assets and long term liabilities. Although long term debt of these enterprise funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Water Enterprise Fund.

- **Fund 60: Water Enterprise Fund**

This fund accounts for the daily operation and maintenance of the Town's public water system.

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. These funds are referred to as *Agency Funds*.

Agency Fund – This fund accounts for and reports the resources where the Town is acting as an agent for the funds. These funds are not part of the government and are not considered revenue or expenses of the Town.

- **Fund 87: Student Activities Funds**

This fund accounts for receipts collected as fees for participation in student activity sponsored events. The School Committee authorizes principals to receive funds and deposit them into the agency fund. The principal, when bonded, establishes a checking account for expenditures. The School Committee imposes a maximum balance on deposits into the checking account. Through the warrant process, the principal requests transfers from the initial funds from the agency fund into the checking account.

- **Fund 88: Land Use Boards Funds**

The fund accounts for receipts collected as insurance that the requirements of the Land Use Boards are met. If the applicant fails to meet any requirement, the Town may use the funds to complete the work.

- **Fund 89: Other Agency Funds**

This fund accounts for all other agency funds including police and fire details, amounts owed to the Deputy Collector and unclaimed funds. The unclaimed funds are payroll and vendor checks that have not been cashed within a reasonable amount of time and have been reclassified to this account.

Basis of Accounting

The day to day method of accounting used by the Town of Hanover is the Uniform Massachusetts Accounting System (UMAS). This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue for local government entities and is intended to demonstrate compliance with state statutes and local near term decisions (e.g. the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred.

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. These 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. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

The Town adopts an annual budget for the General Fund and the Water Enterprise Fund. Although Town Meeting approval is required for capital projects, borrowing authorizations and other special warrant articles, annual budgets are not prepared for any other fund. The spending for purposes related to the Capital Plan and the Community Preservation Fund are presented as separate articles from the annual consolidated budget at Town Meeting.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts and it differs in some aspects 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 deferred revenue when levied (budgeted), 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.

The following three tables are excerpts 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, 2013. There is 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 those funds.

Under GASB Statement 34, and further by Statement 54, "Major Funds" are defined as individual funds that have 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 "Non-major" category for the purpose of financial statements. The third table displayed is the statement for the "Non-major" Governmental Funds.

TOWN OF HANOVER, MASSACHUSETTS
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015

	Total General Fund	High School Capital Project Fund	Community Preservation Fund	Ambulance Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 38,436,058	\$ -	\$ 881,253	\$ -	\$ -	\$ 39,317,311
Excises	2,514,965	-	-	-	983	2,515,948
Penalties, interest, and other taxes	525,763	-	-	-	300	526,063
Charges for services	331,186	-	-	1,049,010	2,711,958	4,092,154
Licenses and permits	439,668	-	-	-	-	439,668
Fines and forfeitures	107,736	-	-	-	-	107,736
Intergovernmental	9,614,614	2,212,125	320,797	-	2,043,687	14,191,223
Investment income	54,469	-	370	-	27,264	82,103
Miscellaneous	1,270,746	-	-	-	641,135	1,911,881
Total Revenues	53,295,205	2,212,125	1,202,420	1,049,010	5,425,327	63,184,087
Expenditures:						
Current:						
General government	2,468,033	-	132,817	-	473,862	3,074,712
Public safety	7,106,848	-	-	-	800,263	7,907,111
Education	27,535,974	13,133	-	-	3,441,187	30,990,294
Public works	3,263,385	-	-	-	2,746,526	6,009,911
Health and human services	469,794	-	-	-	114,904	584,698
Culture and recreation	616,719	-	-	-	288,753	905,472
Employee benefits	6,581,223	-	-	-	-	6,581,223
Miscellaneous	-	-	-	-	281,777	281,777
Debt service	5,091,245	-	-	-	-	5,091,245
Intergovernmental	562,748	-	-	-	-	562,748
Total Expenditures	53,695,969	13,133	132,817	-	7,947,272	61,789,191
Excess (deficiency) of revenues over expenditures	(400,764)	2,198,992	1,069,603	1,049,010	(2,521,945)	1,394,896
Other Financing Sources (Uses):						
Proceeds of bonds	-	6,025,000	-	-	4,785,000	10,810,000
Transfers in	1,707,954	-	-	-	310,000	2,017,954
Transfers out	(210,000)	-	(566,375)	(675,095)	(174,894)	(1,626,364)
Total Other Financing Sources (Uses)	1,497,954	6,025,000	(566,375)	(675,095)	4,920,106	11,201,590
Change in fund balance	1,097,190	8,223,992	503,228	373,915	2,398,161	12,596,486
Fund Equity, at Beginning of Year, as restated	10,244,222	(6,934,690)	2,420,105	1,417,424	2,777,515	9,924,576
Fund Equity, at End of Year	\$ 11,341,412	\$ 1,289,302	\$ 2,923,333	\$ 1,791,339	\$ 5,175,676	\$ 22,521,062

TOWN OF HANOVER, MASSACHUSETTS
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2015

	Business-Type Activities <u>Enterprise Funds</u> Water <u>Fund</u>
Operating Revenues:	
Charges for services	\$ 3,386,205
Other	<u>37,730</u>
Total Operating Revenues	3,423,935
Operating Expenses:	
Operating expenses	2,582,784
Depreciation	379,552
Employee benefits	<u>81,827</u>
Total Operating Expenses	<u>3,044,163</u>
Operating Income (Loss)	379,772
Nonoperating Revenues (Expenses):	
Intergovernmental revenue	2,333
Investment income	289
Interest expense	<u>(162,425)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(159,803)</u>
Income (Loss) Before Transfers	219,969
Transfers:	
Transfers out	<u>(391,590)</u>
Change in Net Position	(171,621)
Net Position at Beginning of Year	<u>6,398,210</u>
Net Position at End of Year	<u><u>\$ 6,226,589</u></u>



Changes in Fund Balance

Changes in Fund Balance

General Fund

It is important to note that while the General Fund's fund balance on the preceding GAAP based statements is a measure of resources that are available to the Town on a long-term basis, the full amount is not available for appropriation in its entirety on a statutory basis. Under Massachusetts General Law, the Massachusetts Department of Revenue (DOR) certifies the amount available, which is referred to as "Free Cash". This certified amount is available for appropriation by the legislative body. The Town is currently awaiting certification.

The Department of Revenue recommends that under sound financial practices the Town should strive to generate free cash in an amount equal to 3-5% of its annual budget. Further, free cash would not be depleted in any year and as a non-recurring revenue source it should be used for one-time expenditures, a capital purpose or to replenish other reserves.

The Town of Hanover has been successful in maintaining its free cash within the recommendations set forth above. The last certified amount was \$2,543,589 and was 3.93% of the total budget. The use of free cash in the operating budget was a practice in Hanover for many years and within just a few years it is no longer used at all. This was a joint effort and commitment not only by the Town Manager and Finance Director, but also the Board of Selectmen and the Advisory Committee.

The historic use of free cash is shown below.

Amount Available	FY Budget	Amount in Operating Budget	% Used in Budget
\$ 2,543,589.00	FY18	\$ -	0%
\$ 1,734,005.00	FY17	\$ -	0%
\$ 2,784,497.00	FY16	\$ -	0%
\$ 2,074,285.00	FY15	\$ 250,000.00	12%
\$ 3,049,716.00	FY14	\$ 460,166.00	15%
\$ 2,204,388.00	FY13	\$ 840,682.00	38%
\$ 2,394,387.00	FY12	\$ 1,447,366.00	60%
\$ 1,710,066.00	FY11	\$ 1,598,827.00	93%
\$ 1,546,768.00	FY10	\$ 1,248,929.00	81%
\$ 2,739,686.00	FY09	\$ 1,557,020.00	57%

Since FY14, the Town has not formally adopted, but has practiced and adhered to using no more than approximately 75% of free cash in any given year. The proposed budget has free cash being



Changes in Fund Balance

utilized to fund capital purchases and other town meeting articles which will include allocations to other reserve funds.

The following schedule depicts the amounts certified, allocated and percentage used for each of the fiscal years shown. The Town has demonstrated that it adheres to its practice of not using more than approximately 75% of its free cash in any given year. The proposed use of free cash for FY18 will not result in a significant change in fund balance from the previous year.

Proposed Budget	FY16	FY17	FY18
Certified Free Cash as of June 30 prior year	2,784,497	1,734,005	2,543,589
Proposed use for upcoming year	2,141,750	1,270,962	1,749,000
Unappropriated Certified Free Cash	642,747	463,043	794,589
% of Free Cash Used	77%	73%	69%

The Town, through conservative fiscal policies, has been able to remain consistent in its ability to produce free cash and preserving a healthy level as compared to the total budget. As mentioned above, the Department of Revenue recommends maintaining between 3-5% of free cash as compared to total budget as shown below.

Total Budget Year	Total Budget	Free Cash Certified	Free Cash as a % of Total Budget
2010	\$ 52,567,918	\$ 1,710,066	3.25%
2011	\$ 51,927,923	\$ 2,394,387	4.61%
2012	\$ 54,974,075	\$ 2,204,388	4.01%
2013	\$ 55,922,763	\$ 3,049,716	5.45%
2014	\$ 57,315,304	\$ 2,074,285	3.62%
2015	\$ 59,046,245	\$ 2,784,497	4.72%
2016	\$ 62,934,759	\$ 1,734,005	2.76%
2017	\$ 64,751,718	\$ 2,543,589	3.93%

Enterprise Fund

The retained earnings, for an Enterprise Fund, is the portion of Net Assets Unrestricted that is certified by the Department of Revenue as available for appropriation. Certification requires submission of a June 30 balance sheet. Once certified, retained earnings may be appropriated through the following June 30.



Changes in Fund Balance

Retained earnings may be appropriated to:

1. Fund direct costs of the enterprise for the current fiscal year;
2. Fund costs appropriated in the General Fund operating budget and allocated to the enterprise fund for the current fiscal year;
3. Reimbursement to the General or other funds for subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior, fiscal years.

The Town has upheld its practice of not utilizing retained earnings to fund the Enterprise Fund budget as it has with free cash for the General Fund and has remained well under the threshold of utilizing 75% of retained earnings in any given year. This is shown below.

Proposed Budget	FY16	FY17	FY18
Certified Retained Earnings as of June 30 prior year	439,527	359,550	191,007
Proposed use for upcoming year	134,841	235,000	35,000
Unappropriated Certified Retained Earnings	304,686	124,550	156,007
% of Retained Earnings Used	31%	65%	18%

During the previous fiscal year, the Town increased the water rates in order to support future capital items and begin to return to higher retained earnings in the next few years.

Position Comparison



Position Comparison

Department	FY2016 FTE	FY2017 FTE	FY2018 FTE	Change
Executive Office	3.00	3.00	3.00	-
Community Services	34.33	33.83	34.33	0.50 ¹
Facilities Department	32.29	33.04	33.04	-
Finance Department	13.00	18.00	17.50	(0.50) ²
Fire Department	27.00	27.00	27.00	-
Police Department	42.50	42.50	42.50	-
Public Works Department	19.33	19.33	19.33	-
Water Division	20.40	18.40	22.40	4.00 ³
Total	191.85	195.10	199.10	4.00

1 Community Services

The FY2018 budget includes a reduction in the Department of Municipal Inspections staff by creating the Planning & Conservation Director position, leaving the Assistant Conservation Agents and Assistant Planners in place and we will be reallocating the Part Time Administrative Assistant hours from the Health Office to other departments. Additional hours have been added to the Administrative Assistant position in the COA with funding to come from the GATRA account for administrative and transportation work. Changes have been made to accurately reflect the staffing at the John Curtis Library with the technology reference librarian fully funded from the general fund budget. Lastly, a new creative programming coordinator has been added to the PEG Access staff to assist with creating new programming and assist with teaching the four segments of classes that we offer at the High School. All of the PEG Access positions are funded using the PEG Access revolving fund which is funded from cable TV revenues paid by Verizon and Comcast. All of these changes have resulted in a 0.5 overall FTE count.

2 Finance Department

Net one reduction in head count due to the elimination of a previously proposed, but not yet filled, Senior Clerk position in the Treasurer/Collector's office and the addition of a part-time administrative support position within the Town Clerk's office.

3 Water Division

Although the FTE amount increases significantly in this comparison, the actual net increase in staffing is less than 1 FTE, as two positions are being transferred from the Public Works - Water Department, two positions are being shared with the School Department and one part time administrative assistant is proposed to increase to full time.

Measuring Up...
How Hanover Compares
to Other Communities

Measuring Up...



How Hanover Compares to Other Communities

Troy B.G. Clarkson
Town Manager

This Community Comparison report compares Hanover's expenditures by category with a select group of towns. All expenditure data was obtained from the Massachusetts Department of Revenue (DOR) using the most recent data available.

Town of Hanover
550 Hanover Street
Hanover, MA
781-826-5000

January 17, 2017

More detailed information, including the Town's long range financial plan can be found in the FY17 Budget link on Board of Selectmen's page:
<http://www.hanover-ma.gov/board-of-selectmen/pages/budgets>

This Community Comparison report compares the Town of Hanover expenditures by category with a select group of towns. All expenditure data was obtained from the Massachusetts Department of Revenue (DOR) using the most recent (FY2015) records available. The list of comparable towns was selected based on four metrics:

- Population
- Average Single Family Tax Bill
- Income per-capita
- Equalized Valuation per-capita

In the first screening only municipalities that were between 90 and 110% of Hanover's value for each economic metric were selected. To increase the sampling; municipalities with three metrics falling within that range were included. This produced a **Core-Group** of four towns (*highlighted in green*):

1. Holliston
2. Ipswich
3. Medway
4. Northborough

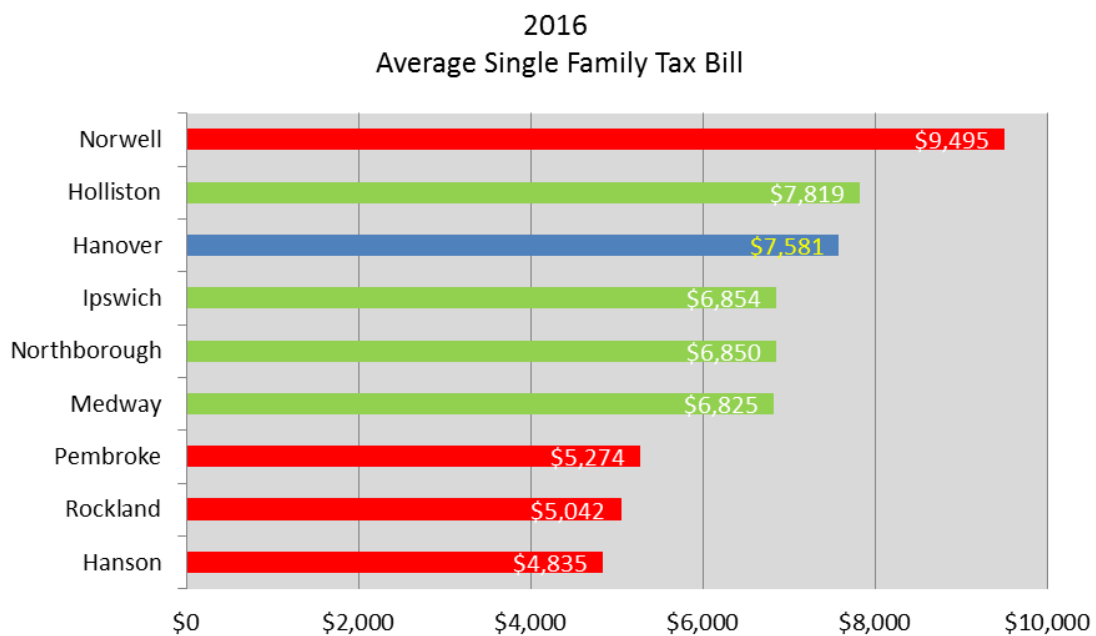
In addition to the core-group, we added the remaining towns which directly **border** Hanover to see how we compare with our neighbor (*highlighted in red*):

1. Hanson
2. Norwell
3. Pembroke
4. Rockland

Municipality	2013 Population	2016 Average Single Family Tax Bill	2011 DOR Income Per Capita	2014 EQV Per Capita
Hanover	14,280	\$7,581.00	\$45,776	\$166,913.00
Holliston	14,162	\$7,819.00	\$49,993	\$148,110.00
Ipswich	13,574	\$6,854.00	\$48,321	\$183,580.00
Medway	13,053	\$6,825.00	\$44,616	\$132,197.00
Northborough	14,762	\$6,850.00	\$48,470	\$180,907.00
Hanson	10,324	\$4,835.00	\$31,241	\$111,691.00
Norwell	10,723	\$9,495.00	\$79,043	\$219,745.00
Pembroke	18,097	\$5,274.00	\$35,539	\$131,693.00
Rockland	17,632	\$5,042.00	\$26,391	\$98,609.00

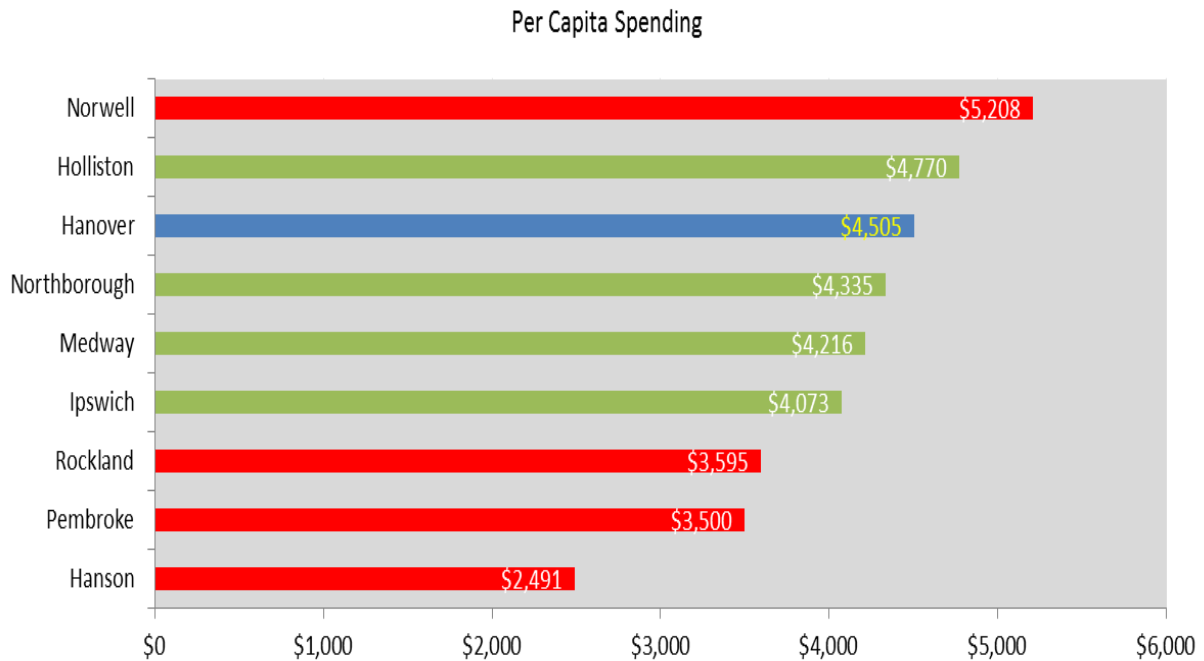
Core-Group Communities = Green

Border Communities = Red



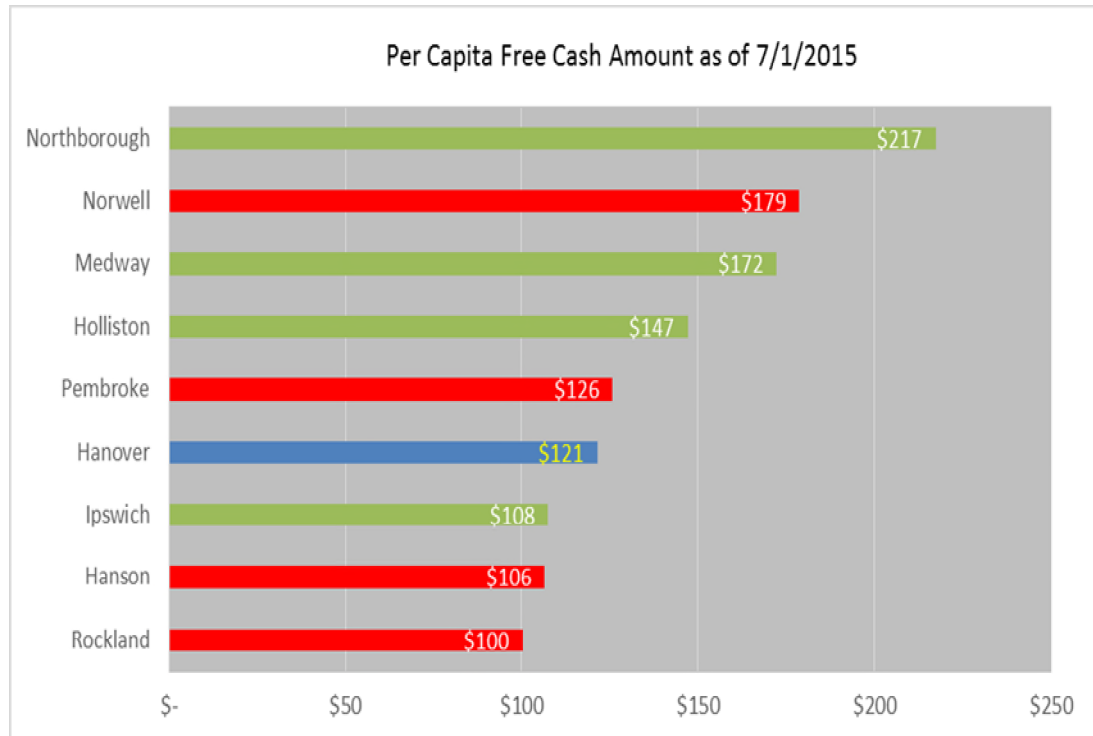
The **Average Single Family Tax Bill** is the average home value in a community multiplied by that community's property tax rate. While individual tax bills may vary according to individual home value, the Average Tax Bill is a good indicator of what the property tax burden is on residential taxpayers.

Hanover is in the top third in terms of its comparable communities, and is significantly lower than neighboring Norwell.



Per Capita Spending is calculated from the Town's total expenditures budget divided by its population, which provides a point of comparison for how much the Town spends proportionate to its size. This makes it possible to compare spending between Towns while accounting for population.

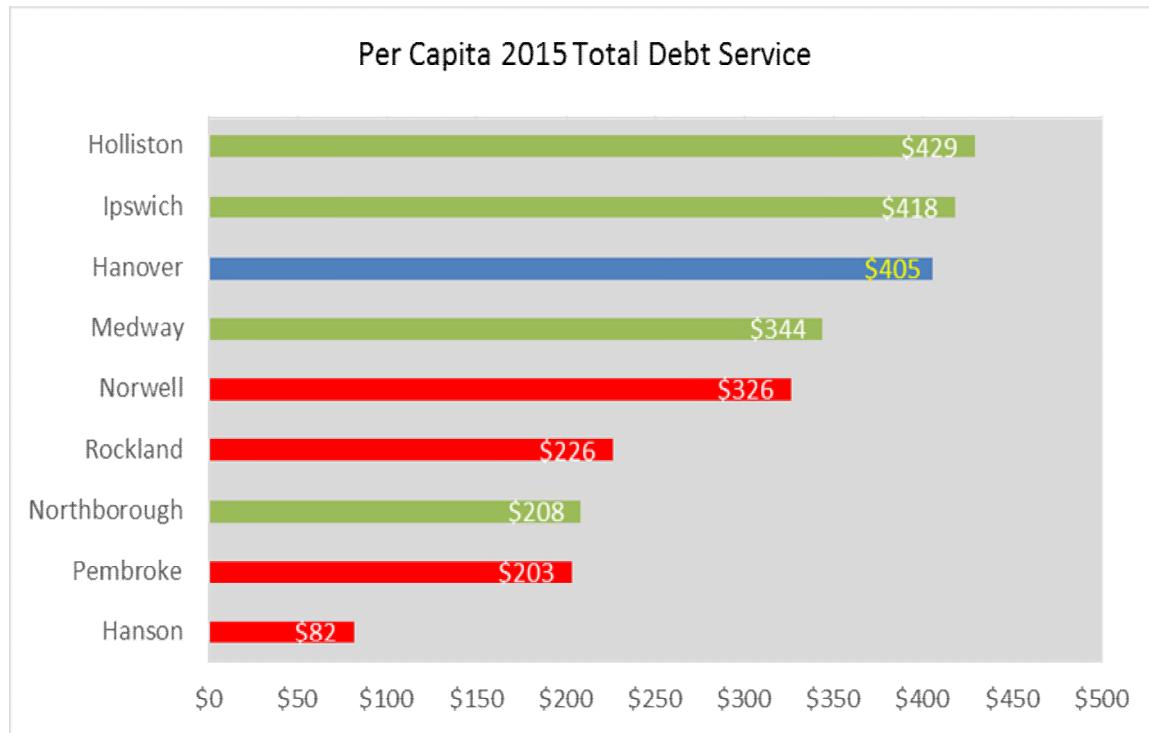
Hanover is in the top third of *per capita spending* relative to its Core-Group communities. It is also higher than the state average of \$3,930.



Hanover ranks 6th of nine communities in its total **Free Cash** *per capita* amount.

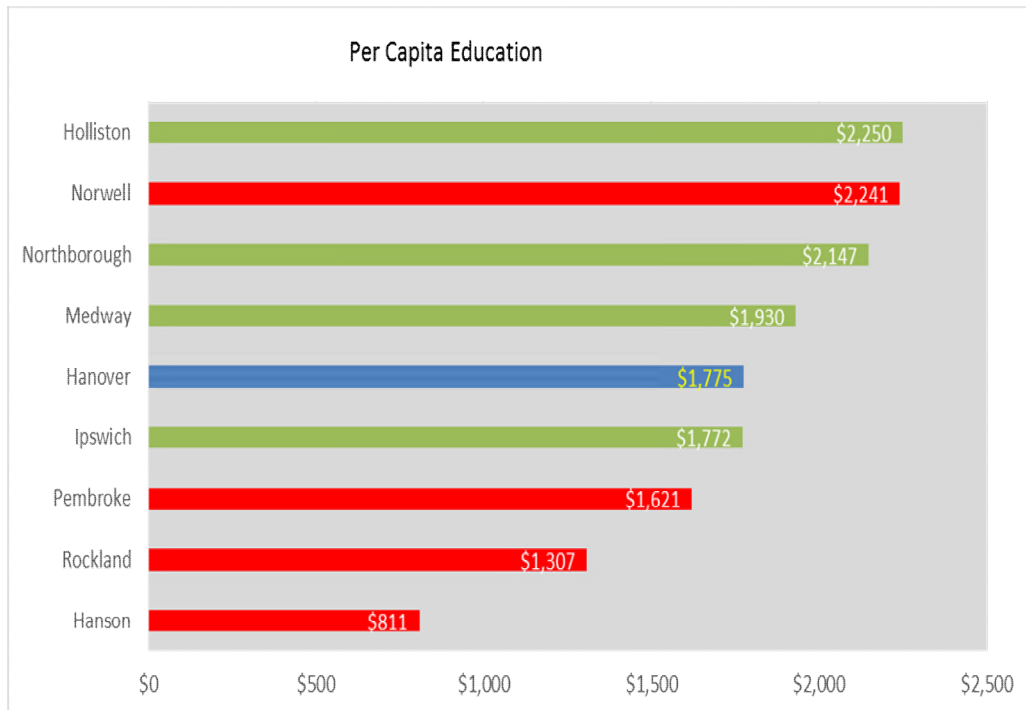
Hanover ranks 3rd of five in Free Cash *per capita* when compared to the neighboring communities.

Hanover's \$121 per capita is lower than the state average of \$209.



For **Debt Services** Hanover's *per capita expenses* rank 3rd of nine towns and 1st of five among neighboring communities.

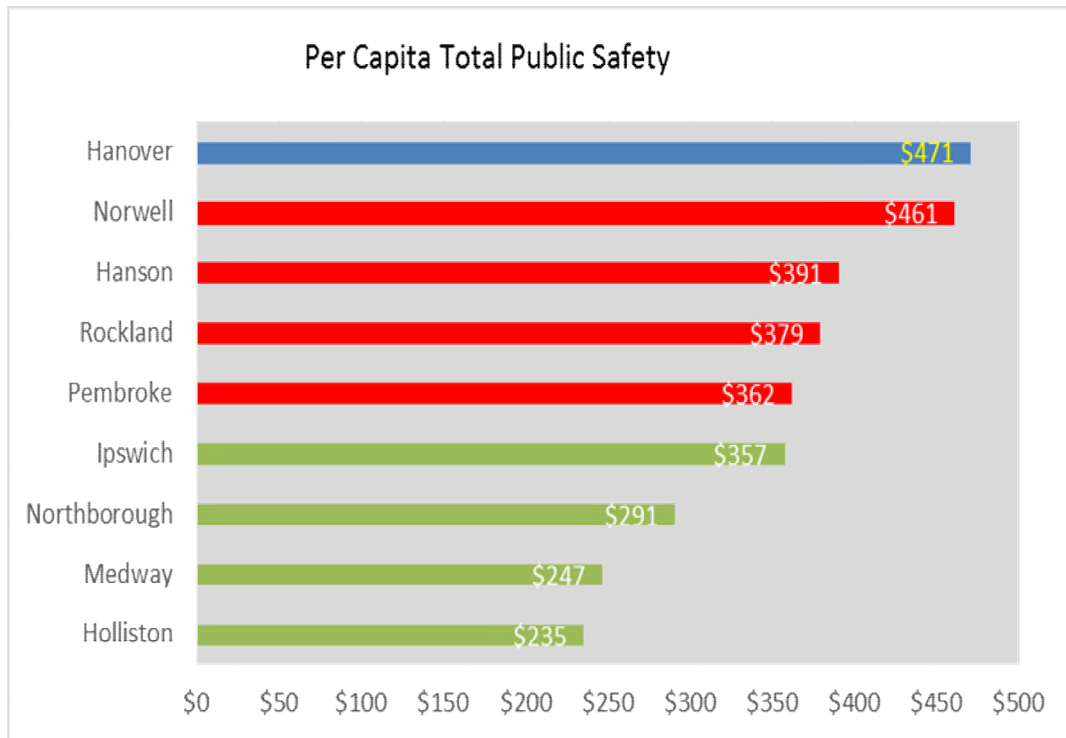
The state average for Debt Services per capita is \$327.



Hanover's *total spending* on **Education** ranks 4th of nine and 2nd among neighboring communities.

Hanover's *per capita spending* on education ranks 5th of nine and 2nd of five among neighboring communities.

The state average for per capita spending on education is \$1,480.



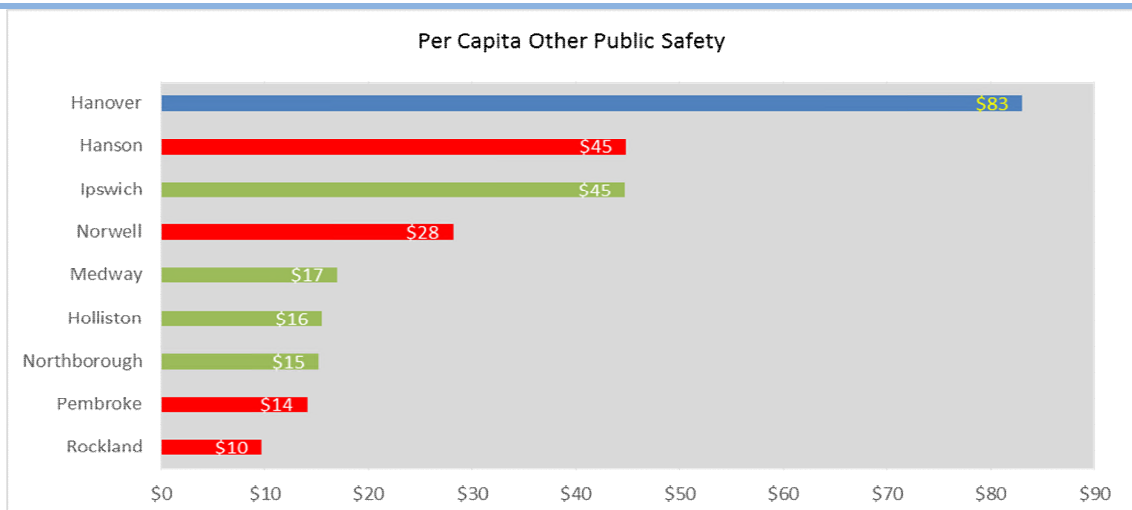
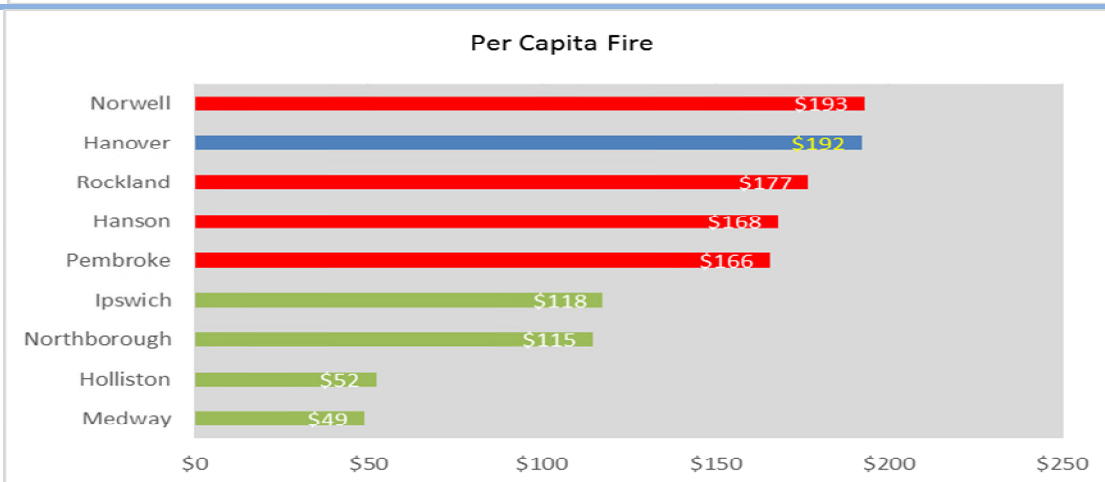
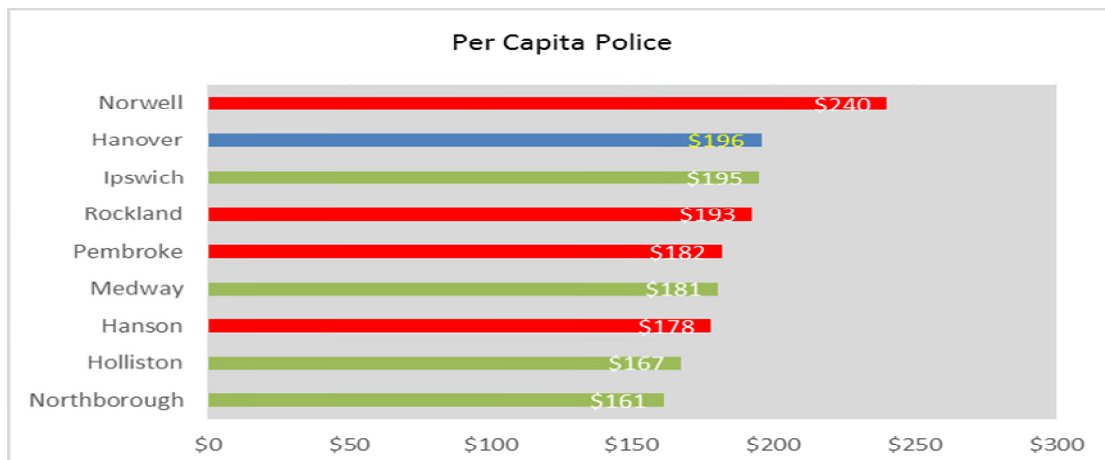
Hanover's *per capita spending* on **Total Public Safety** ranks 1st among the nine communities.

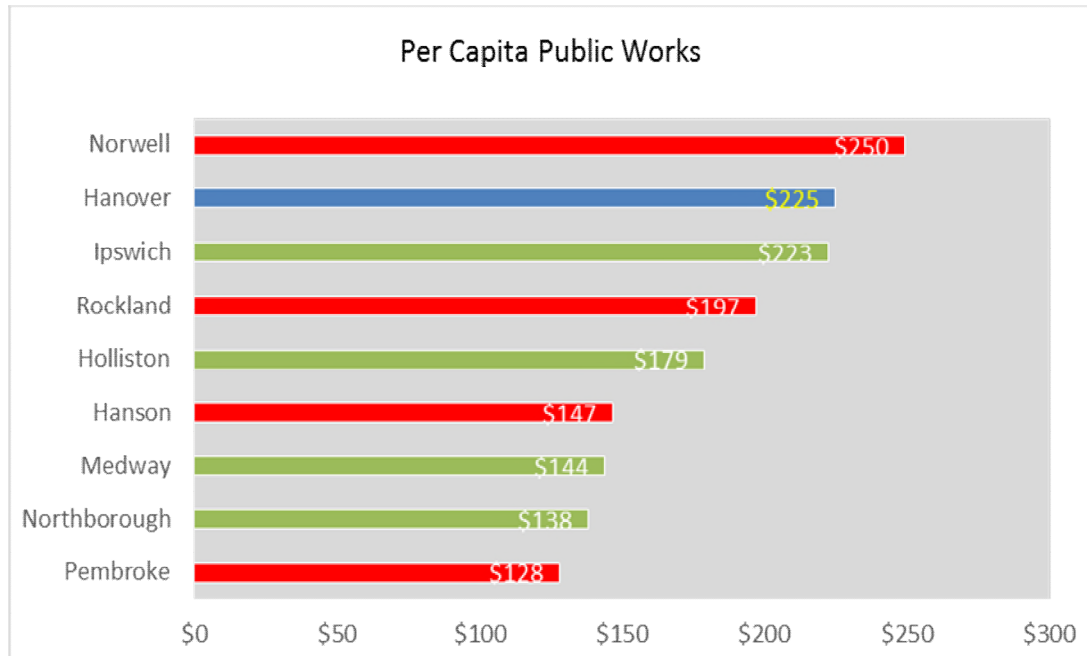
Hanover's *total spending* on **Police** ranks 3rd of nine and 3rd of five among neighboring communities. Hanover's *per capita spending* for Police ranks 2nd of nine and 2nd of five among neighboring communities.

The state average for per capita spending on police is \$231.

Hanover's **Fire** *total spending* ranks 3rd of nine and 3rd of five among neighboring communities. Hanover's *per capita spending* for Fire ranks 2nd of nine and 2nd of five among neighboring communities.

The state average for per capita spending on fire is \$176

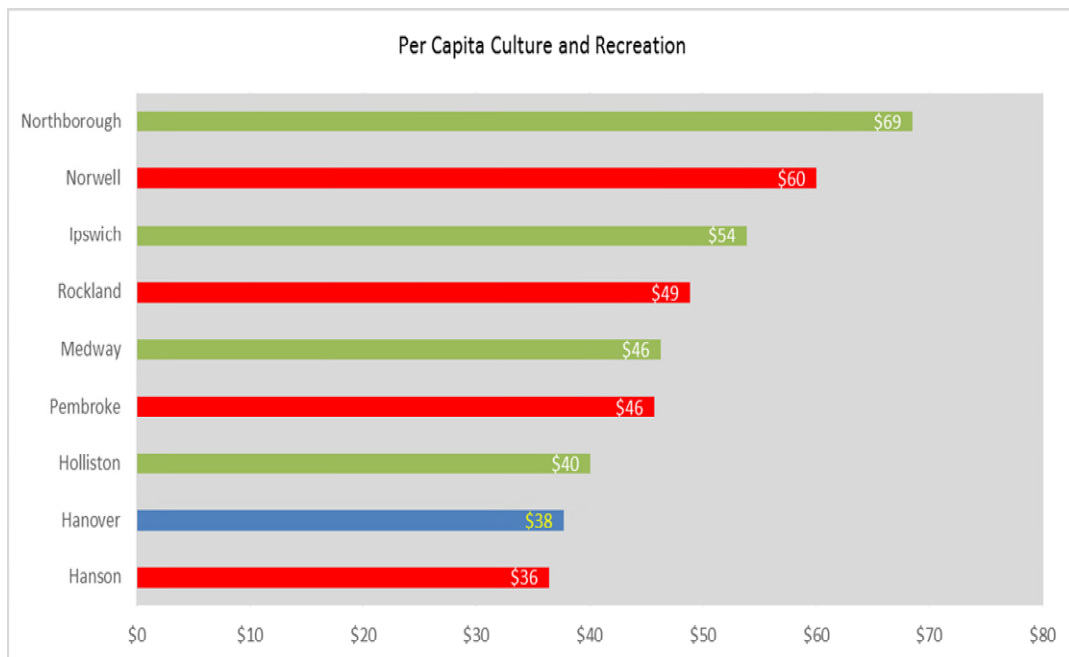




Hanover's *total spending* on **Public Works** ranks 2nd of nine and 2nd of five among neighboring communities.

Hanover's *per capita spending* ranks 2nd of nine and 2nd of five among neighboring communities.

The state average for per capita public works spending is \$189.



Hanover's *total spending* on **Culture and Recreation** ranks 8th of nine and 4th of five among neighboring communities.

Hanover's *per capita spending* ranks 8th of nine and 4th of five among neighboring communities.

The state average for per capita Culture and Recreation spending is \$59.

*Table of
Abbreviations
&
Acronyms*



Table of Abbreviations and Acronyms

Admin	Administrative
Asst or Assist	Assistant
AFSCME	American Federation of State, County and Municipal Employees
AP	Accounts Payable
ATB	Appellate Tax Board
BAN	Bond Anticipation Note
BLA	Bureau of Local Assets
BOA	Bureau of Accounts
BoS or BOS	Board of Selectmen
CD	Certificate of Deposit
CPA	Community Preservation Act
CERT	Community Emergency Response Team
CI&P	Commercial, Industrial & Personal
CIP	Capital Improvement Program
COA	Council on Aging
CORI	Criminal Offender Record Information
CPA	Community Preservation Act
CPR	Cardiopulmonary Resuscitation
DET	Department of Employment and Training
DLS	Division of Local Services
DMI	Department of Municipal Inspections
DOCS	Director of Community Services
DOE	Department of Education
DOER	Department of Energy Resources
DOR	Department of Revenue
DPW	Department Public Works
DRA	Library, as noted in the DRA Building Study
DUA	Division of Unemployment Assistance
ECC	Emergency Communication Center
E&D	Excess and Deficiency
EMA	Emergency Management Agency
EMD	Emergency Medical Dispatch
EOC	Emergency Operations Center
Equip	Equipment
EQV	Equalized Valuation
F/T	Full Time
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FFCV	Full and Fair Cash Value
FICA	Federal Insurance Contributions Act



Table of Abbreviations and Acronyms

FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GATRA	Greater Attleboro-Taunton Regional Transit Authority
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GVW	Gross Vehicle Weight
HMEP	Hazardous Materials Emergency Preparedness
HMO	Health Maintenance Organization
HMS	Hanover Middle School
HPS	Hanover Public School
HYAA	Hanover Youth Athletic Association
HQ	Headquarters
IGR	Informational Guideline Release
IOD	Injured On Duty
ISO	Insurance Service Organization
ISR	Internal Revenue Service
LEPC	Local Emergency Planning Committee
MassDOT	Massachusetts Department of Transportation
MBTA	Massachusetts Bay Transit Authority
MCI	Mass Casualty Incident
MGL	Massachusetts General Law
MHD	Massachusetts Highway Department
MIIA	Massachusetts Interlocal Insurance Association
MMHG	Mayflower Municipal Health Group
MQGE	Medicare Qualified Government Employees
MS4	Municipal Separate Stormwater System
MSBA	Massachusetts School Building Authority
MTRS	Massachusetts Teachers Retirement System
MWPAT	Massachusetts Water Pollution Abatement Trust
NSS	Net School Spending
OCPAC	Old Colony Police Anti-Crime Task Force
OPEB	Other Post-Employment Benefits
Ops	Operations
P/T	Part Time
PEG	Public, Educational, Government
PERAC	Public Employee Retirement Administrative Commission
PM	Preventive Maintenance
PPO	Preferred Provider Organization
PRG	Program



Table of Abbreviations and Acronyms

PVC	Poly Vinyl Chloride
RMV	Registry of Motor Vehicles
ROPS	Roll Over Protection Structure
SHINE	Serving the Health Insurance Needs of Everyone- state health insurance assistance program
SOL	State Owned Land
SPED	Special Education
STAS	Statutory System
UAAL	Unfunded Actuarial Accrued Liability
UMAS	Uniform Massachusetts Accounting System
UTMC	Unemployment Tax Management Corporation
UTV	Utility Task Vehicle
VAT	Vinyl Asbestos Tile
VCT	Vinyl Composition Tile
VNA	Visiting Nurses Association
WTP	Water Treatment Protection Plant

Glossary of Terms



Glossary of Terms

Abatement	A reduction or elimination of a real or personal property tax, motor vehicle excise, a 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. (See Commitment)
Accounting System	The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.
Accrued Interest	The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)
Adopted Budget	The version of the budget that has been approved by a vote of Town Meeting.
Additional Assistance	This state aid program provides unrestricted, general fund revenue to a certain number of communities through the Cherry Sheet. Additional Assistance evolved from the old resolution aid formula of the 1980s, but following state budget cuts, it was level funded beginning in FY92 and then subsequently reduced.
Amortization	The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.
Appellate Tax Board (ATB)	Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.
Appropriation	An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)
Arbitrage	As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.
Assessed Valuation	A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.
Audit	An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.
Audit Management Letter	An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls and other matters.



Glossary of Terms

Audit Report	Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.
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 onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).
Balance Sheet	A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.
Balanced Budget	A budget in which estimated receipts are greater than or equal to proposed appropriations. This is a requirement for all Massachusetts cities and towns.
Betterments (Special Assessments)	Whenever part of a community benefits from a public improvement, or betterment (<i>e.g.</i> , water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which may be paid in full, or apportioned over a period of up to 20 years. In this case, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
Boat Excise	In accordance with MGL Chapter 60B, this is an amount levied on boats and ships in lieu of a personal property tax for the privilege of using the Commonwealth's waterways. Assessed annually as of July 1, the excise is paid to the community where the boat or ship is usually moored or docked.
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. (See Note).
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 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. (See Bond Issue)



Glossary of Terms

Bond Counsel	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
Bond Issue	The actual sale of the entire, or a portion of, the bond amount authorized by a town meeting or city council.
Bond Premium	The difference between the market price of a bond and its face value (when the market price is higher). A premium will occur when the bond's stated interest rate is set higher than the true interest cost (the market rate). Additions to the levy limit for a Proposition 2 1/2 debt exclusion are restricted to the true interest cost incurred to finance the excluded project. Premiums received at the time of sale must be offset against the stated interest cost in computing the debt exclusion. If receipt of the premium and the payment of interest at maturity of an excluded debt occur in different fiscal years, reservation of the premium for future year's debt service is required at the end of the fiscal year when the premium was received. (See DOR Bulletin 2003-20B)
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 and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.
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.
Budget	A plan for allocating resources to support particular services, purposes and functions over a specified period of time.
Budget Calendar	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message	A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.
Budget Unit	A board or department to which the municipality's legislative body appropriates funds.
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. (See Fixed Asset)



Glossary of Terms

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. (See Capital Asset, Fixed Asset)
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 of the community's needs should be identified in the program, there is a set of criteria that prioritizes the 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.
Cash	Currency, coin, checks and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
Cash Management	The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.
Cemetery Perpetual Care	Funds donated by individuals for the care of gravesites. According to MGL Ch. 114 §25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.
Certification	Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Revaluation)
Certificate of Deposit (CD)	A bank deposit evidenced by a negotiable or non-negotiable instrument that provides on its face that the amount of such deposit, plus a specified interest, is payable to the bearer or to any specified person on a certain date specified in the instrument, at the expiration of a certain specified time, or upon notice in writing.
Chapter 70 School Aid	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.



Glossary of Terms

Chapter 90 Highway Funds	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 percent) derived the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the grant.
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. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls . (See Cherry Sheet Assessments, Estimated Receipts)
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. (See Offset Receipts)
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 property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (See Classification of the Tax Rate)
Classification of the Tax Rate	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.
Commitment	This establishes the liability for individual taxpayers. For example, the assessors' commitment of real estate taxes fixes the amount that the collector will bill and collect from property owners.



Glossary of Terms

Community Preservation Act (CPA)	Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)
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.
Compensated Absences	Time off, with pay, made available to employees for vacation leave, sick leave, and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that is attributable to services already rendered, and is not contingent on a specific event (such as illness) that is outside the control of the employer and employee.
Compensating Balance Agreement	An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.
Conservation Fund	A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.
Cyclical Inspection Program	A cyclical reinspection program involves completing an interior and exterior inspection of all property over a multi-year period, not exceeding nine years.
Data Collection	Process of inspecting real and personal property and recording its attributes, quality, and condition.
Debt Authorization	Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.



Glossary of Terms

Debt Exclusion	An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ^{1/2} . By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2 ^{1/2} , then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
Debt Limit	The maximum amount of debt that a municipality may authorize for qualified purposes under state law.
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.
Debt Statement	Reference to a report, which local treasurers are required to file with the DOR, showing authorized and issued debt, debt retired and interest paid by a community during the prior fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."
Deficit	The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.
Encumbrance	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.
Enterprise Fund	An enterprise fund, authorized by MGL Ch. 44 §53F ^{1/2} , is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR <u>IGR 08-101</u>
Equalized Valuations (EQVs)	The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.



Glossary of Terms

Estimated Receipts	A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)
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 liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR 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. Important: E&D is not available for appropriation until certified by the Director of Accounts.
Excess Levy Capacity	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.
Exemption	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	An outlay of money made by municipalities to provide the programs and services within their approved budget
Fiduciary Funds	Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
Financial Advisor	An individual or institution that assists municipalities in the issuance of tax exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.



Glossary of Terms

Financial Statement	A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.
Fiscal Year (FY)	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Fixed Costs	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
Foundation Budget	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.
Free Cash (Also Budgetary Fund Balance)	Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)
Full and Fair Cash Value (FFCV)	Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))
Full Faith and Credit Obligations	A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full-faith-and-credit bonds.
Fund	An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
Fund Accounting	Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.



Glossary of Terms

General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.
General Ledger	The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.
General Obligation Bonds	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Governing Body	A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.
Government Finance Officers Association (GFOA)	A nationwide association of public finance professionals.
Governmental Accounting Standards Board (GASB)	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.
Hotel/Motel Excise	A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4 percent of the charge for stays of less than 90 days at hotels, motels and lodging houses. The convention center legislation imposed an additional 2.75 percent charge in Boston, Cambridge, Springfield and Worcester.
Indirect Cost	Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.
Interest	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.
Interest Rate	The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
Investments	Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.
Judgment	An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.
Law Enforcement Trust Fund	A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C §47. Funds from this account may be expended by the police chief without further appropriation.



Glossary of Terms

Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ^{1/2} provisions.
Levy Ceiling	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2 ^{1/2}). It states that, in any year, the real and personal property taxes imposed may not exceed 2 ^{1/2} 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 2 ^{1/2}). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2 ^{1/2} 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.
Local Appropriating Authority	In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.
Local Receipts	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)
Lock Box Service	A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day, the community receives payment information on disk or other medium, which can be automatically posted to the collectors' cash receipts software. Printed reports are also provided.
Long-Term Debt	Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)
Maturity Date	The date that the principal of a bond becomes due and payable in full.
Massachusetts School Building Authority (MSBA)	Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. Projects that received their first reimbursement payment prior to July 26, 2004 will continue to get annual state payments to offset the related annual debt service. Thereafter, cities, towns, and regional school districts will receive a lump sum amount representing the state's share of the eligible project costs. (See DOR IGR 06-101)
Minimum Required Local Contribution	The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).



Glossary of Terms

Modified Accrual Basis of Accounting	A method of accounting that recognizes revenues in the accounting period in which they become available and measurable.
Motor Vehicle Excise (MVE)	A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.
Municipal(s)	(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (<i>i.e.</i> , municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.
Municipal Revenue Growth Factor (MRGF)	An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).
Net School Spending (NSS)	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)
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 the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.
Note	A short-term loan, typically with a maturity date of a year or less.
Official Statement	A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.
Offset Receipts	A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.



Glossary of Terms

OPEB (Other Postemployment Benefits)	Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
Other Amounts to be Raised (Tax Recapitulation Sheet)	Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (<i>e.g.</i> , overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.
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.
Overlay Deficit	A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.
Overlay Surplus	Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten 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, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.
Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.
Override Capacity	The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.



Glossary of Terms

Payments in Lieu of Taxes	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Permanent Debt	Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-Term Debt)
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government for its citizenry. An example is a cemetery perpetual care fund.
Personal Property	Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Personnel Costs	The cost of salaries, wages and related employment benefits.
Preliminary Tax	The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.
Principal	The face amount of a bond, exclusive of accrued interest.
Private-Purpose Trust Funds	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.
Proposition 2^{1/2}	A state law enacted in 1980, Proposition 2 ^{1/2} regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.
Proprietary Funds	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are the enterprise fund and the internal service fund.
Purchase Order	An official document or form authorizing the purchase of products and services.
Purchased Services	The cost of services that are provided by a vendor.
Raise and Appropriate	A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.
Real Property	Land, buildings and the rights and benefits inherent in owning them.
Receipts Reserved for Appropriation	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.
Refunding of Debt	Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.



Glossary of Terms

Reserve Fund	An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.
Revaluation	The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)
Revenues	All monies received by a governmental unit from any source.
Revolving Fund	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E ^{1/2} stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Sale of Cemetery Lots Fund	A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.
Short-Term Debt	Outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less. (See Note)
Sick Leave Buyback	A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.



Glossary of Terms

Special Revenue Fund	Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.
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). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)
Surcharge	An additional sum added to a particular, already existing charge such as a tax, a fee, a fine or penalty.
Surety Bond	A performance bond that protects the municipality against any financial loss arising from a breach of public trust by an employee who collects money on behalf of the community.
Surplus Revenue	The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.
Temporary Debt	Borrowing by a community in the form of notes and for a term of one year or less. (See Short-Term Debt)
Triennial Certification	The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).
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 non-expendable trust funds, only interest (not principal) may be expended as directed.
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 DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).



Glossary of Terms

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).
Undesignated Fund Balance	Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.
Unfunded OPEB Liability	This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)
Unfunded Pension Liability	Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is predetermined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.
Uniform Municipal Accounting System (UMAS)	UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.
Unreserved Fund Balance (Surplus Revenue Account)	The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)
Valuation (100 percent)	The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



Glossary of Terms

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.
Waterways Improvement Fund	An account into which fifty percent of boat excise tax and mooring fees imposed under MGL Chapter 91 §10A receipts are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in MGL Ch. 40 §5G.
Zero Based Budget	A budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.

