DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

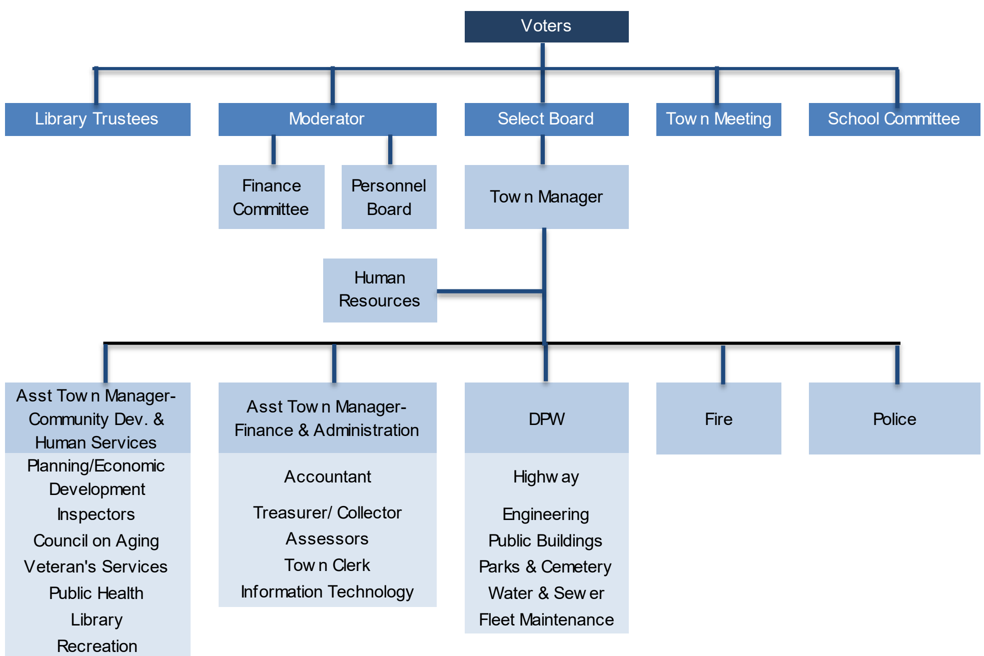
To: Town of Shrewsbury Select Board

From: Division of Local Services, Financial Management Resource Bureau
Melinda Ordway, Senior Analyst & Project Manager
Marcia Bohinc, Senior Project Manager

Date: May 19, 2025

Re: Comparable Communities Analysis

The Division of Local Services (DLS) Financial Management Resource Bureau (FMRB) was requested by the Shrewsbury Select Board to conduct a Comparable Communities Analysis to be used by the town's planned Form of Government Study Committee. This analysis follows the financial management structure review FMRB completed in 2016. After that review, Shrewsbury began its approach to modernizing the organizational structure by creating a department of public works, overseeing highway, engineering, water, sewer, public buildings, parks and cemetery departments. Subsequently, other changes include establishing a human resources department and consolidating the financial offices under the assistant town manager for finance.

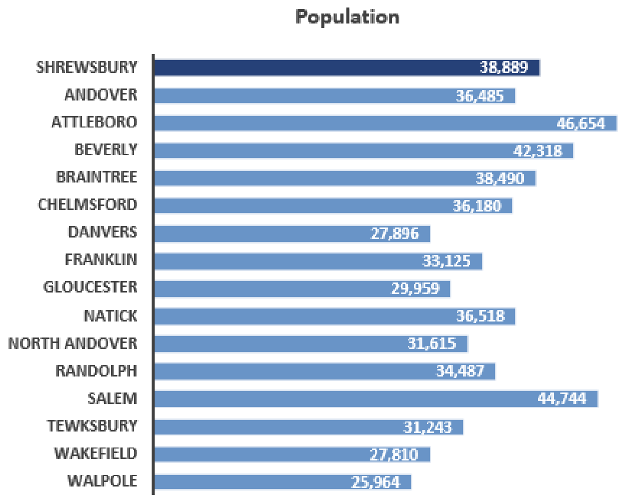


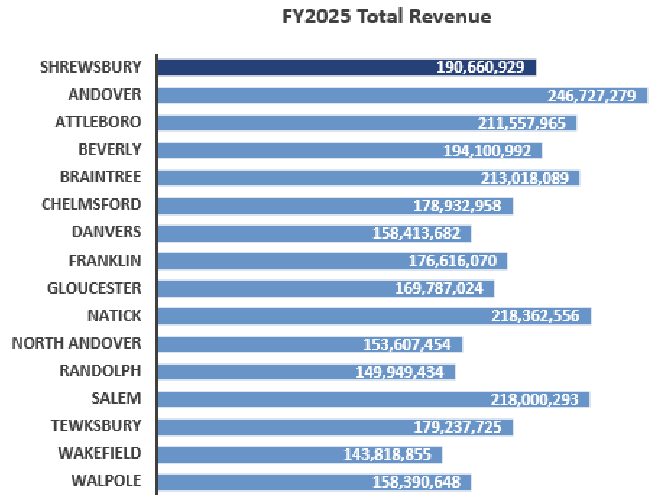
Due to the growth in population, nearly 40,000 now, and the increasing complexities of managing budgets while simultaneously juggling how to provide required and desired services, it is appropriate that the town take the next step in reviewing the town's governance.

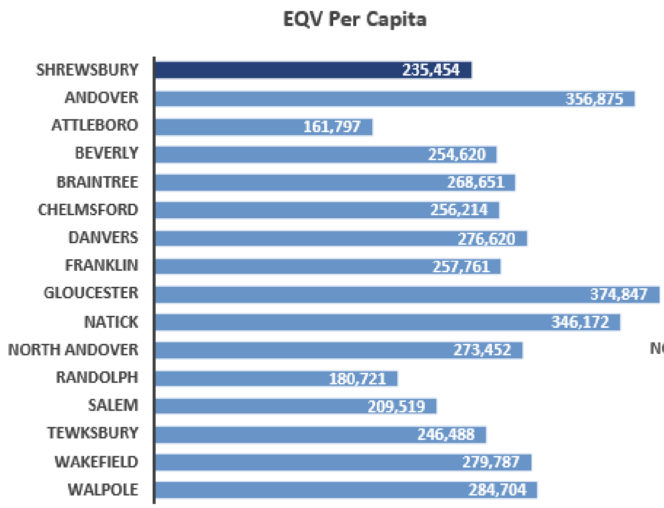
Peer Communities

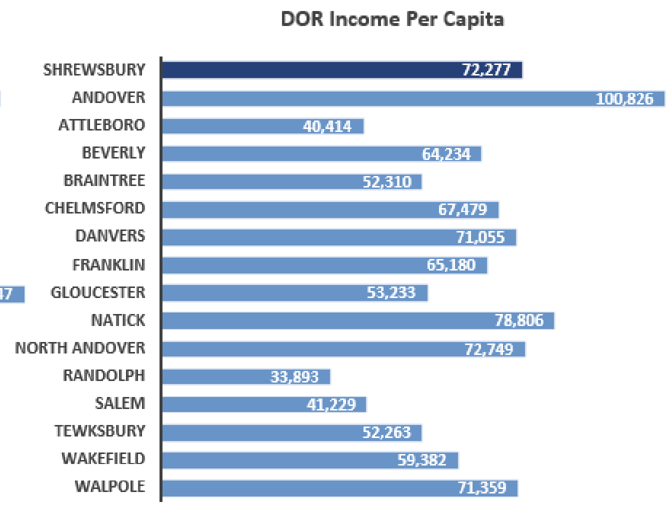
To frame the government structure discussion for Shrewsbury, we offer the following comparison communities. The core criteria used to determine these communities include population, total 2025 revenues, the percentage of residential and open space (R/O) assessed values, and whether they had a full local kindergarten through grade 12 school district. Additional consideration included equalized valuation (EQV) per capita, income per capita, and location relative to major highways that increases the percentage of commercial and industrial development over predominantly residential communities. These criteria resulted in 15 communities with a combination of town and city government structured communities.

Municipality	County	Population	FY2025 Total Revenues	R/O % of Total Value	EQV Per Capita	DOR Income Per Capita
Shrewsbury	WORCESTER	38,889	190,660,929	89.2%	235,454	72,277
Andover	ESSEX	36,485	246,727,279	82.4%	356,875	100,826
Attleboro	BRISTOL	46,654	211,557,965	86.0%	161,797	40,414
Beverly	ESSEX	42,318	194,100,992	87.9%	254,620	64,234
Braintree	NORFOLK	38,490	213,018,089	80.9%	268,651	52,310
Chelmsford	MIDDLESEX	36,180	178,932,958	85.0%	256,214	67,479
Danvers	ESSEX	27,896	158,413,682	78.8%	276,620	71,055
Franklin	NORFOLK	33,125	176,616,070	81.0%	257,761	65,180
Gloucester	ESSEX	29,959	169,787,024	91.6%	374,847	53,233
Natick	MIDDLESEX	36,518	218,362,556	82.9%	346,172	78,806
North Andover	ESSEX	31,615	153,607,454	84.2%	273,452	72,749
Randolph	NORFOLK	34,487	149,949,434	88.7%	180,721	33,893
Salem	ESSEX	44,744	218,000,293	83.9%	209,519	41,229
Tewksbury	MIDDLESEX	31,243	179,237,725	84.5%	246,488	52,263
Wakefield	MIDDLESEX	27,810	143,818,855	89.0%	279,787	59,382
Walpole	NORFOLK	25,964	158,390,648	88.8%	284,704	71,359









In the Appendix, we provide financial and governmental structure information for each peer community. In addition, we offer links to the charter, including any recent studies or reviews recently conducted, and highlights of each peer on their governance and organization structure.

Government Study

When conducting a study of government structure, we offer the following guidance and recommendations:

- Approach the process without biases or predetermined outcomes
- Seek assistance from town counsel or an experienced consultant familiar with governmental organizations, including drafting of the charter
- Set a timeline for key milestones and report progress to the select board
- Meet internally with department heads, employees, and other local officials

- Encourage external local input through surveys and public forums
- Research and review other Massachusetts government structures and documents
- Speak with officials from other communities about their experiences changing government operations and structures

As we previously stated, we recommend that any government study committee be comprised of a mix of seven to 11 residents, including those that have served in various roles in town government and the public at large. All participants should be open-minded and be able to serve without an agenda. We discourage including select board members on the committee as they are the policymakers and should fulfill a separate role in the process. The policymakers should be available as they would be for any major undertaking to communicate goals, progress, and obstacles and as a resource to frame discussions and interact with the community.

Communication throughout the process is important for a successful outcome. If and when decisions are made to make changes, we recommend the town publish a detailed transition plan that presents the current and proposed structures and time frames as a way to keep the public well informed of their role in the process, the effect of the decisions, and expected implementation.

<u>Charter and Bylaws</u>

Shrewsbury's government structure was established in 1953 by special acts of the Massachusetts legislature. The first special act provides for representative town meeting with a second act creating the elected five-member select board-town manager structure. Both acts have been updated throughout the years to modernize and further define the town's operations. It would be appropriate to replace the two special acts with a single modern charter, incorporating current changes to define the administrative and legislative structure, organization, and certain operations and preceding the bylaws.

A community's charter and bylaws are meant to be companion documents that provide the foundation for long-term stability, with the bylaws having greater flexibility to adapt as circumstances warrant. As Shrewsbury undertakes the review of the government structure, we offer the following regarding the charter and bylaws:

- The purpose of a charter is to lay out a community's governmental configuration through broad statements of roles, relationships, and powers, whereas the bylaws serve to provide the codes, policies, and procedures under which the town operates (e.g., personnel rules, health codes, and zoning regulations). As the supplement to the charter, we recommend that charter amendments be identified and drafted before the bylaw review to avoid any bylaw conflicting with the charter.

- The bylaw review can be accomplished by a separate committee appointed by the select board. The goals of a bylaw committee, consisting of a combination of three to five residents and town officials, should be to 1) remove inconsistencies and clarify vagaries, 2) modify bylaws as necessary to reflect the town's governing framework and procedures, especially in light of changes made through the charter, and 3) propose new bylaws that are informative and directive of the town's existing or desired practices, allowances, and prohibitions. This includes identifying any missing positions, boards, and committees, and codifying the current organizational structure (e.g., consolidated finance department). Changes to the general bylaws require the approval of town meeting and validation by the Attorney General's office to become effective.

- Elected and appointed positions, boards, and committees should be clearly defined in the charter and details of the membership, terms, powers and responsibilities provided in the ordinances/bylaws. The current select board-town manager act is written for an elected town clerk and town treasurer but provides the opportunity for both positions to be appointed by bylaw.

- When departments, commissions, boards or offices are reorganized, consolidated or abolished, they should be codified. This should include the establishment of the public works, finance, and human resources departments.

- Communities grow and service needs become more complex compelling governance structures to evolve and transform with these changes. Many communities address these circumstances by requiring periodic charter reviews, typically every five or ten years. Similarly included are provisions for routine ordinance or bylaw reviews. We encourage Shrewsbury to consider such language in any charter change to ensure a scheduled review to address both current and future needs of the community.

<u>Excess Capacity</u>

In addition to traditional peer community criteria, town officials requested a review of excess levy capacity. Excess levy capacity is the difference between the maximum property tax revenue a community can raise under Proposition 2½ and the actual tax levy in a given year. Once the tax rate is set, any excess levy capacity is no longer available in the current year, but it has no impact on subsequent years' levy limit calculation. Communities generally have two approaches to excess capacity: 1) levy taxes up to or close to the maximum amount, leaving minimal excess capacity or 2) maintain or grow excess capacity to be used in future years when faced with budgetary constraints, possibly avoiding requiring an override of Proposition 2½. Shrewsbury's peer communities reflect both ends of this spectrum.

Municipality	FY2025 Maximum Levy Limit	Total Tax Levy	Excess Levy Capacity	Excess as a % of Maximum Levy	Levy Ceiling	Override Capacity	Override Capacity as a % of Levy Ceiling
Shrewsbury	111,941,570	111,879,562	62,008	0.06%	232,308,062	129,632,447	55.8%
Andover	192,422,261	191,831,670	590,591	0.31%	329,429,313	147,498,719	44.8%
Attleboro	99,967,862	99,949,385	18,477	0.02%	186,517,490	93,467,364	50.1%
Beverly	130,560,261	129,833,221	727,040	0.56%	264,922,122	134,361,861	50.7%
Braintree	123,526,167	123,478,835	47,332	0.04%	254,622,118	133,755,050	52.5%
Chelmsford	124,623,577	124,569,867	53,710	0.04%	217,307,823	93,754,830	43.1%
Danvers	95,857,099	95,728,585	128,514	0.13%	189,266,274	93,409,175	49.4%
Franklin	97,805,284	97,738,863	66,421	0.07%	210,281,548	116,271,437	55.3%
Gloucester	105,847,014	105,742,264	104,750	0.10%	271,219,140	171,529,872	63.2%
Natick	145,556,985	145,480,959	76,026	0.05%	304,098,994	167,259,486	55.0%
North Andover	104,488,520	99,369,474	5,119,046	4.90%	207,332,540	103,103,944	49.7%
Randolph	77,071,776	77,013,079	58,697	0.08%	150,382,135	74,193,964	49.3%
Salem	130,115,164	122,087,299	8,027,865	6.17%	232,058,851	101,943,687	43.9%
Tewksbury	114,122,336	114,080,610	41,726	0.04%	189,584,050	86,462,250	45.6%
Wakefield	95,118,926	95,051,344	67,582	0.07%	191,137,217	99,047,897	51.8%
Walpole	95,464,965	95,424,767	40,198	0.04%	178,869,357	87,979,043	49.2%

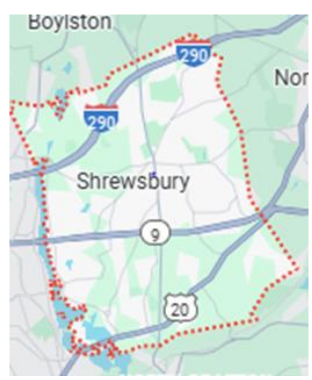
As a policy, excess levy capacity should be considered a restricted revenue with the general purpose of mitigating the financial impact of property taxes. Appropriation of excess levy capacity could be limited to offsetting costs associated with major capital projects or extraordinary expenses that would result in service impacts or are otherwise unforeseen and critical to service delivery.

Shrewsbury

Population	38,889
Assessed Values: RO/CIP	89.2%/10.8%
EQV/capita	235,454
2025 Revenues	190,660,929
CEO	Town Manager
Legislative	Representative Town Meeting
Finance Department	Asst Town Manager-Finance & Administration
Governing Structure	Town Meeting Act: Chapter 553 Acts 1953 Selectmen-Town Manager: Chapter 559 Acts 1953
Recent Activity	Form of Government Study Committee

Charter

§ 1	Select Board
§ 2	Other Elected Officials
§ 3	Appointed Officials
§ 4	Memberships, Terms, Powers, Duties and Responsibilities
§ 5	Multiple Offices
§ 6.	Investigations and Surveys.
§ 7	Appointment of Town Manager
§ 8	Acting Manager
§ 9	Acting Manager
§ 10	Compensation of Manager
§ 11	Powers and Duties of Manager
§ 12	Appointment of Assessors
§ 13	Approval of Warrants
§ 14	Investigation of Claims
§ 15	Certain Officers not to make Contracts with the Town
§ 16	Estimate of Expenditures
§ 17	By-laws, Rules, etc.
§ 18	Contracts
§ 19	Submission of Act and Time of Taking Effect
§ 20	Revocation of Acceptance



Andover

Population	36,485
Assessed Values: RO/CIP	82.4%/17.6%
EQV/capita	356,875
2025 Revenues	246,727,279
CEO	Town Manager
Legislative	Open Town Meeting
Finance Department	CAFO
Governing Structure	Charter: Selectmen-Town Manager Plan c 571 Acts 1956
Recent Activity	Town Governance Study

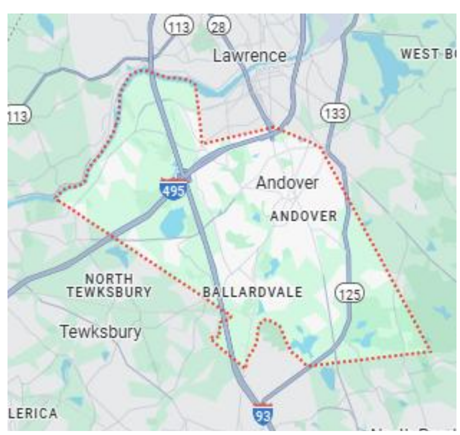
Charter

§ 1	Select Board
§ 2	Other Elected Officials
§ 3	Appointed Officials
§ 4	Memberships, Terms, Powers, Duties and Responsibilities
§ 5	Multiple Offices
§ 6	Appointment of Town Manager
§ 7	Acting Manager
§ 8	Removal of Manager
§ 9	Compensation of Manager
§ 10	Powers and Duties of Manager
§ 11	Investigation of Claims
§ 12	Approval of Warrants
§ 13	Fees paid to Treasure
§ 14	Certain Officers not to make Contracts with the Town
§ 15	Estimate of Expenditures
§ 16	By-Laws, Rules, etc.
§ 17	Contracts
§ 18	Submission of Act and Time of Taking Effect
§ 19	Revocation of Acceptance

Highlights:

Sec 4: Standing committee's membership, term, duties and responsibilities are in bylaw

Sec 15: Budget requires two prior, current and ensuing years' revenues and expenditures and calendar of events in bylaw



Attleboro

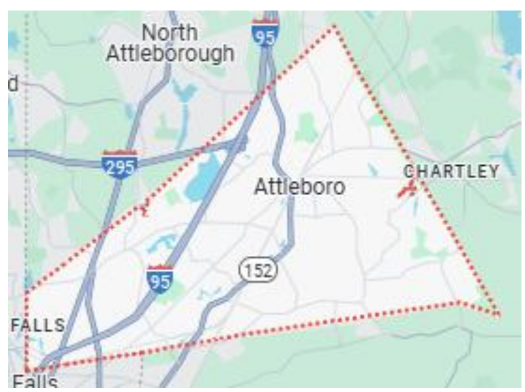
Population	46,654
Assessed Values: RO/CIP	86.1%/13.9%
EQV/capita	161,797
2025 Revenues	211,557,965
CEO	Mayor
Legislative	Municipal Council (11 members)
Finance Department	Not consolidated
Governing Structure	Charter: Home Rule Charter, amended
Recent Activity	2021 amendment

Charter

Article 1	Incorporation; Short Title; Form Of Government; Powers
Article 2	Municipal Council
Article 3	Mayor
Article 4	School Committee
Article 5	Other Elected Officials
Article 6	Financial Procedures
Article 7	Administrative Organization
Article 8	Comprehensive Plan
Article 9	Nominations And Elections
Article 10	Free Petition; Initiative; Referendum
Article 11	General Provisions
Article 12	Transitional Provisions

Highlights:

Art 6	Operating and capital budget content, process and timeline
Art 7-3	Reorganization plans in appendix of ordinances
Art 11-5	Reenactment and Publication of Ordinances in five year intervals
Art 11-9	Definitions



Beverly

Population	42,318
Assessed Values: RO/CIP	87.9%/12.1%
EQV/capita	254,620
2025 Revenues	194,100,992
CEO	Mayor
Legislative	City Council (9 members)
Finance Department	Finance Director/Treasurer
Governing Structure	Charter: Chapter 48 Acts 2023
Recent Activity	Repeal Chapter 230 of the Acts of 1993 Charter Review Committee 2021-2022 minutes

Charter

Article 1	Incorporation; Short Title; Definitions
Article 2	Legislative Branch
Article 3	Executive Branch
Article 4	School Committee
Article 5	Administrative Organization
Article 6	Finance and Fiscal Procedures
Article 7	Elections; and Election Related Matters
Article 8	General Provisions
Article 9	Transitional Provisions

Highlights:

Art 1-7	Definitions
Art 5-4	Department of Municipal Finance
Art 5-5	Department of Planning & Development
Art 5-7	Department of Human Resources
Art 6	Operating and capital budget content, process and timeline; annual audit
Art 8-1	Charter review in years ending with 0
Art 8-5	Ordinance review in years ending in 2 or 7

Braintree

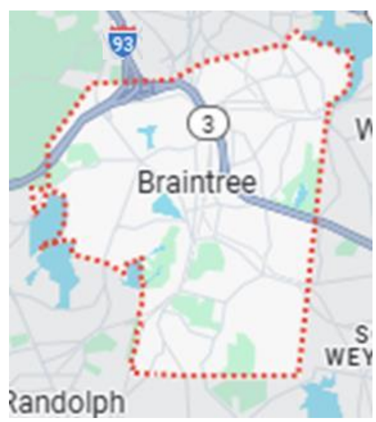
Population	38,490
Assessed Values: RO/CIP	80.9%/19.1%
EQV/capita	268,651
2025 Revenues	213,018,089
CEO	Mayor
Legislative	Town Council (9 members)
Finance Department	Finance Director
Governing Structure	Charter: Chapter 113 Acts 2005
Recent Activity	Charter Review Committee 2020 Ordinance review required for 2025

Charter

Article 1	Incorporation; Short Title; Definitions
Article 2	Legislative Branch
Article 3	Executive Branch
Article 4	School Dept
Article 5	Administrative Organization
Article 6	Finance and Fiscal Procedures
Article 7	Elections; and Election Related Matters
Article 8	General Provisions
Article 9	Transitional Provisions

Highlights:

Art 1-7	Definitions
Art 5-3	Department pf Public Works
Art 5-4	Finance Department
Art 5-5	Dept of Planning and Community Development
Art 5-6	Human Resources
Art 6	Operating and capital budget content, process and timeline; annual audit
Art 8-5	Periodic review of charter (years ending in 9) and ordinances (years ending in 0 or 5)



Chelmsford

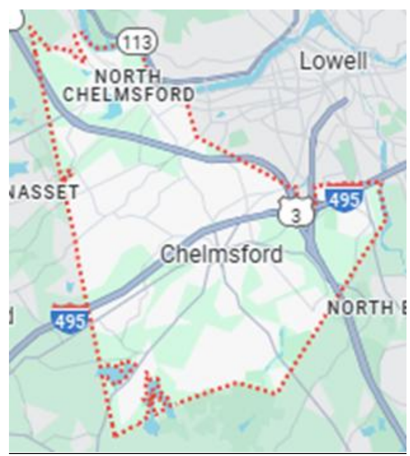
Population	36,180
Assessed Values: RO/CIP	85.0%/15.0%
EQV/capita	256,214
2025 Revenues	178,932,958
CEO	Town Manager
Legislative	Representative Town Meeting
Finance Department	Finance Director/Treasurer/Collector
Governing Structure	Charter: Home Rule Charter
Recent Activity	Charter Review Committee 2017

Charter

Part I	Incorporation and Authority
Part II	Legislative Branch/Representative Town Meeting
Part III	Elected Town Officers
Part IV	Town Manager
Part V	Administrative Organization
Part VI	Financial Provisions
Part VII	General Provisions
Part VIII	Transitional Provisions

Highlights:

Part V-5	Department of Public Works
Part VI	Operating and capital budget content, process and timeline; revenue/expenditure forecast; warrant approval; annual audit
Part VII-4	Definitions



Danvers

Population	37,896
Assessed Values: RO/CIP	78.8%/21.2%
EQV/capita	276,620
2025 Revenues	158,413,682
CEO	Town Manager
Legislative	Representative Town Meeting
Finance Department	Finance Director
Governing Structure	Town Meeting Act: Chapter 294 Acts 1930 Town Manager Act: Chapter 13 Acts 1949
Recent Activity	Town Manager Act Committee - 2024 conclusion for 2025 Town Meeting (see Related Documents)

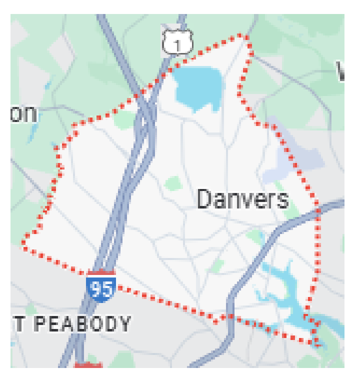
Town Meeting Act:

Section 1	Annual town election & meeting
Section 2	Executive Branch
Section 3	SB appointments and powers
Section 4	School Committee
Section 5	School Committee powers & duties
Section 6	Multiple offices
Section 7	Investigations or Surveys
Section 8	Town Manager
Section 9	Manager vacancy
Section 10	Acting Manager
Section 11	Removal of Manager
Section 12	Compensation of Manager
Section 13	Powers and Duties of Manager
Section 14	Investigation of Claims
Section 15	Planning Board
Section 16	Board of Health
Section 17	Municipal Light Board
Section 18	Board of Assessors

Section 19	Town Clerk
Section 20	Treasurer
Section 21	Collector
Section 22	Water and Sewer Commissioners
Section 23	Commissioners of Trust Funds
Section 24	Tree Warden
Section 25	Town Counsel
Section 26	Chief Fiscal Officer
Section 27	Approval of Warrants.
Section 28	Fees paid to Treasury
Section 29	Employee Compensation
Section 30	Conduct
Section 31	Estimate of Expenditures.
Section 32	Fiscal Procedures
Section 33	Finance Committee
Section 34	c 13 Acts 1949
Section 35	Effect upon passage

Highlights:

Sec 26	Town Manager approves warrant
Sec 31	Operating budget content
Sec 32	SB make budget recommendations and submit to Finance Committee
Sec 33	Finance Committee budget process



Franklin

Population	33,125
Assessed Values: RO/CIP	81.0%/19.0%
EQV/capita	257,761
2025 Revenues	176,616,070
CEO	Town Administrator
Legislative	Representative Town Meeting
Finance Department	CFO
Governing Structure	Charter: Home Rule Charter

Charter

Article 1	Powers Of The Town
Article 2	The Town Council
Article 3	Elected Town Boards And Officers
Article 4	The Town Administrator
Article 5	Town Elections
Article 6	Financial Provisions And Procedures
Article 7	General Provisions
Article 8	Transitional Provisions

Highlights:

Art 2-7-1 Council establishes, alters, or abolishes any town department through bylaw

Art 6 Operating and capital budget content, process and timeline

Gloucester

Population	29,959
Assessed Values: RO/CIP	91.6%/8.4%
EQV/capita	374,847
2025 Revenues	169,787,024
CEO	Mayor
Legislative	City Council (9 members)
Finance Department	CFO/Treasurer/Collector
Governing Structure	Charter: Home Rule Charter, amended

Charter

Article 1	Incorporation, Form of Government, Powers of the City
Article 2	Legislative Branch
Article 3	Executive Branch
Article 4	School Committee
Article 5	Planning and Community Development
Article 6	Financial Procedures
Article 7	Administrative Organization
Article 8	Nominations and Elections
Article 9	Free Petition; Initiative; Referendum; Recall
Article 10	General Provisions

Highlights:

Art 3-7	Chief Financial Officer assists Mayor in preparation of capital improvement program
Art 5	Planning & Community Development
Art 6	Operating budget content, process and timeline; annual audit
Art 10-9	Definitions

Natick

Population	36,518
Assessed Values: RO/CIP	82.9%/17.1%
EQV/capita	346,172
2025 Revenues	$218,362,556
CEO	Town Administrator
Legislative	Representative Town Meeting
Finance Department	Deputy Town Administrator/ Finance Director
Governing Structure	Charter: Home Rule Charter
Recent Activity	Charter and Bylaw Review Committee - 2024 report for 2025 Town Meeting – meeting the at least every 5 year requirement

Charter

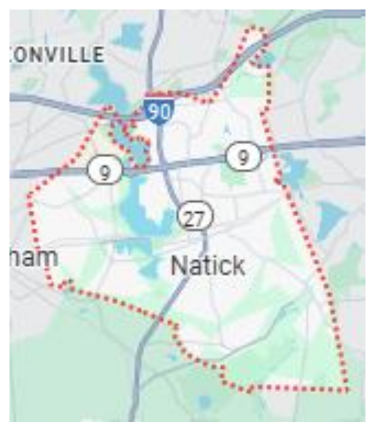
Article 1	Incorporation of Powers
Article 2	Legislative Branch
Article 3	Elected Officers
Article 4	Town Administrator
Article 5	Fiscal Procedures
Article 6	Administrative Organization
Article 7	General Provisions

<u>Highlights:</u>

Art 5 Operating budget content, process and timeline

Art 7-6 Charter and bylaw periodic review done five years after previous committee dissolved

Art 7-7 Definitions



North Andover

Population	31,615
Assessed Values: RO/CIP	84.2%/15.8%
EQV/capita	273,452
2025 Revenues	$153,607,454
CEO	Town Manager
Legislative	Open Town Meeting
Finance Department	Finance Director/Town Accountant
Governing Structure	Charter: Home Rule Charter

[Charter]

Chapter 1	Town Incorporation, Form of Government, and Powers
Chapter 2	Town Meeting
Chapter 3	Select Board
Chapter 4	Town Manager
Chapter 5	Town Administrative Organization
Chapter 6	Elected Town Boards and Officers
Chapter 7	Appointed Town Boards
Chapter 8	Elections
Chapter 9	Financial Provisions and Procedures
Chapter 10	Planning and the Environment
Chapter 11	Transitional Provisions

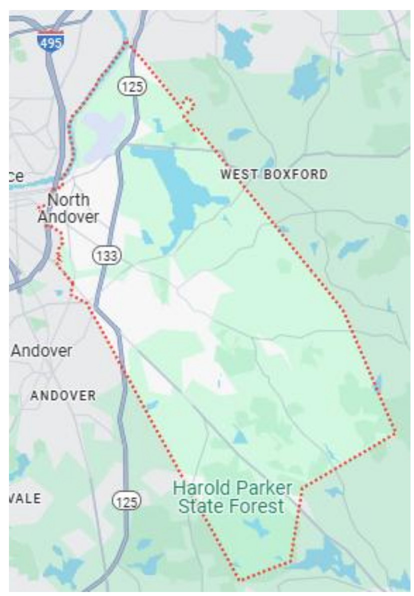
Highlights:

c 4-7-1 Town Manager approves warrants

c 5-3 Division of Planning and Community Development

c 9 Operating and capital budget content, process and timeline; annual audit

c 11-11 Definitions



Randolph

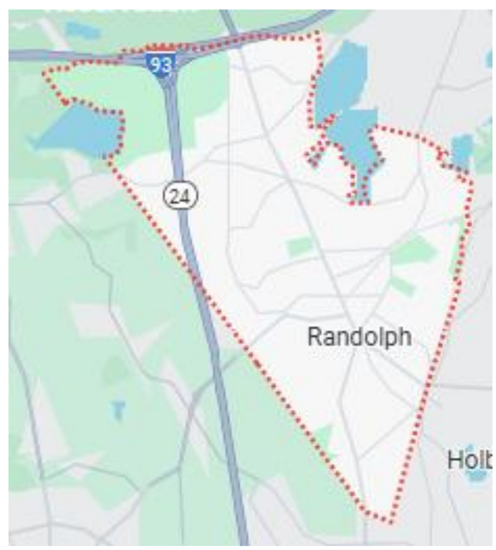
Population	34,487
Assessed Values: RO/CIP	88.7%/11.3%
EQV/capita	180,721
2025 Revenues	$149,949,434
CEO	Town Manager
Legislative	Town Council (9 members)
Finance Department	Not consolidated
Governing Structure	Charter: Chapter 2 Acts 2009
Recent Activity	Council+6 to review every year ending in 0

Charter

Article 1	Incorporation; Short Title; Powers; Definitions
Article 2	Legislative Branch
Article 3	Town Manager
Article 4	Other Elected Offices
Article 5	Financial Procedures
Article 6	Administrative Organization
Article 7	Nominations, Elections, Initiative, and Referendums
Article 8	General Provisions
Article 9	Transitional Provisions

Highlights:

Art 1-9	Definitions
Art 5-5	Operating and capital budget content, process and timeline; annual audit
Art 8-1	Charter review in years ending with 0
Art 8-5	Review ordinances in years ending in 1 and 6



Salem

Population	44,744
Assessed Values: RO/CIP	83.9%/16.1%
EQV/capita	209,519
2025 Revenues	$218,000,293
CEO	Mayor
Legislative	City Council (11 members)
Finance Department	Finance Director/City Auditor
Governing Structure	Charter: Home Rule Charter

Charter

§ 18	City council; powers and duties; quorum, etc.; city clerk, etc.
§ 31	School committee—Membership; term of office
§ 32	Same—Superintendent of schools; selection; appointment of other school employees, etc.
§ 56	Plan B
§ 57	When plan takes effect
§ 58	Mayor as chief executive officer; election; term of office
§ 59	City council; number; election; term of office
§ 59A	Vacancies in office of mayor and council; procedure for filling
§ 60	Appointments by mayor subject to confirmation; exceptions
§ 61	Removals
§ 62	Repealed
§ 63	Approval by mayor of orders, etc.

Highlights:

- Adopted the MGL Chapter 43 "Plan B City Government" with a mayor and eleven city council members in 1916.

Tewksbury

Population	31,243
Assessed Values: RO/CIP	84.5%/15.5%
EQV/capita	246,488
2025 Revenues	$179,237,725
CEO	Town Manager
Legislative	Open Town Meeting
Finance Department	Not consolidated
Governing Structure	Charter: Chapter 275 Acts 1986

Charter

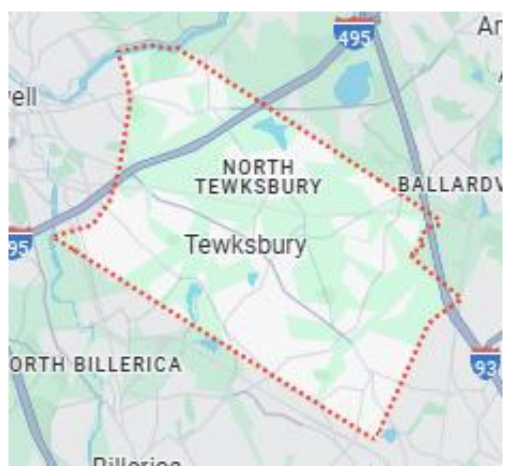
Section 1	Incorporation of Powers
Section 2	Select Board Appointments
Section 3	School Committee
Section 4	Multiple Offices
Section 5	Town Manager Selection
Section 5A	Town Manager
Section 6	Town Manager Vacancy
Section 7	Acting Manager
Section 8	Removal of Manager
Section 9	Compensation of Manager
Section 10	Powers and Duties of Manager
Section 11	Administrative Organization
Section 12	Abolish Board of Public Works
Section 13	Manager Appointment
Section 13A	Manager Appoints Building Commissioner
Section 13B	Manager Appoints Town Clerk
Section 14	Office Compensation
Section 15	Other Elected Offices
Section 15A	Election Process
Section 16	Financial Procedures
Section 17	Select Board Budget Recommendations
Section 18	Town Manager Approval of Warrants
Section 19	Continuation
Section 20	Continuation of contracts
Section 21	Continuation of employment

Highlights:

Sec 16 Operating budget content

Sec 17 Select Board makes budget recommendations and submits to Finance Committee

Sec 18 Town Manager approves warrant



Wakefield

Population	27,810
Assessed Values: RO/CIP	89.0%/11.0%
EQV/capita	279,787
2025 Revenues	$143,818,855
CEO	Town Administrator/Town Council (7 members)
Legislative	Open Town Meeting
Finance Department	Assistant Town Administrator/Finance Director
Governing Structure	Charter: Home Rule Charter
Recent Activity	Committee to review charter at least every year ending in 8 and bylaws every five years ending in 2 and 7

Charter

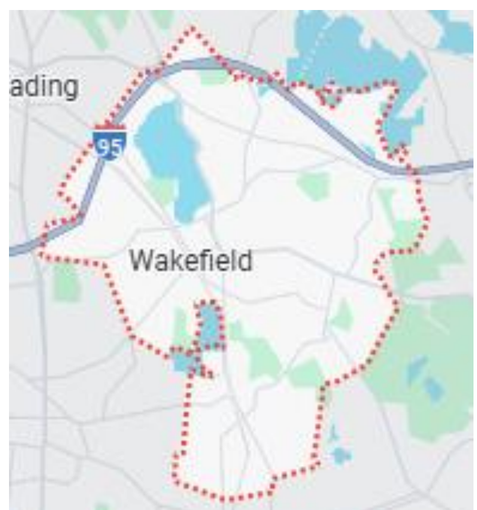
Section 1	Incorporation; Short Title; Powers
Section 2	Legislative Branch/OTM
Section 3	Elected Town Officers
Section 4	Town Administrator
Section 5	Administrative Organization
Section 6	Financial Provisions
Section 7	General Provisions
Section 8	Transitional Provisions

Highlights:

Sec 5-2 Department of Public Works

Sec 6 Operating and capital budget content, process and timeline; revenue and expenditure forecast; annual audit

Sec 7-4 Definitions



Walpole

Population	25,964
Assessed Values: RO/CIP	88.8%/11.2%
EQV/capita	284,704
2025 Revenues	$158,390,648
CEO	Town Administrator
Legislative	Representative Town Meeting
Finance Department	Finance Director/Town Accountant
Governing Structure	Charter: Home Rule Charter
Recent Activity	Bylaw Review Committee 2022

Charter

Section 1	Existence and Authority
Section 2	Legislature Representative Town Meeting
Section 3	Elected Officials
Section 4	Town Administrator
Section 5	Administrative Organization
Section 6	Finances and Fiscal Procedures
Section 7	General Provisions
Section 8	Transitional Provisions

Highlights:

Art 2-9G	Committee review bylaws every 5 years
Art 2-9H	Capital Planning Committee
Art 6	Operating and capital budget process, procedures and timeline; requires annual audit
Art6-10	Finance Department