

TOWN OF  
**WHITMAN** *Massachusetts*



# Fiscal Year 2020 Budget

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# Overview



# Budget Message

## HIGHLIGHTS

- ✓ Total GF budget up 3.5%
- ✓ Total Schools budget up 7.7%
- ✓ GF municipal budget (non-schools) down 0.4%
- ✓ EF budget up 8.5% and covered 100% by user fees

On May 6, 2019, Town Meeting voted on a FY2020 General Fund operating budget which totals \$33,440,972, a 3.5% increase over the prior year. This budget reflects reductions in many municipal departments and an 8.4% increase in the Town's assessment to the Whitman Hanson School District. The GF municipal budget (non-schools) overall dropped \$66,014 or 0.4% from the prior fiscal year. The approved Water/Sewer Enterprise Fund

budget totals \$4,851,112, with user fees and charges covering all expenses.

A significant challenge this year was the School District's original request for a 16.4% increase over last year's assessment. The 8.4% increase which was approved, although less than originally requested, is still a substantial increase for the Town which forced reductions in municipal department budgets in many cases.

Due to a lack of funds for capital needs, the Board of Selectmen voted to call for a debt exclusion to pay for the bond that funded the construction of the Police Station and the repairs to Town Hall and the Fire Station. That debt has been serviced by Free Cash, and a debt exclusion would allow Free Cash to be reallocated to other necessary capital expenses. The debt exclusion was approved at the ballot box on May 18, 2019.

The Town, through the Collins Center at UMass Boston, is currently conducting an analysis of present and future capital needs. While those needs are substantial, the Town currently has no reliable source of revenue to support capital expenditures, putting a strain on resources for operations. It is expected that when the Capital Improvement Plan (CIP) is complete the Town will develop a long range plan to fund operating and capital expenditures with an operational override at a fall Town Meeting or at the May 2020 Annual Town Meeting.

The FY2020 operating budget summary and capital spending are summarized on the following pages.

## FY2020 Budget Summary

Annual Town Meeting voted to approve the FY2020 budget on May 6, 2019.

	FUNDED FY2018	VOTED FY2019	VOTED FY2020	CHANGE	% CHANGE	% OF GF BUDGET
TOWN MEETINGS AND ELECTIONS	15,000	35,000	25,000	(10,000)	-28.6%	0.07%
TOTAL SELECTMEN	301,137	313,403	314,293	890	0.3%	0.94%
TOTAL FINANCE COMMITTEE	4,142	4,142	4,142	-		0.01%
RESERVE FUND	50,000	50,000	50,000	-		0.15%
TOTAL ACCOUNTANT	108,636	110,770	111,733	963	0.9%	0.33%
ANNUAL AUDIT	45,000	45,000	45,000	-		0.13%
TOTAL ASSESSORS	173,443	178,957	180,681	1,724	1.0%	0.54%
TOTAL TREASURER.COLLECTOR	337,773	348,960	349,219	259	0.1%	1.04%
TOTAL LAW ACCOUNT	165,000	165,000	205,000	40,000	24.2%	0.61%
TOTAL TECHNOLOGY	311,277	318,455	317,718	(737)	-0.2%	0.95%
TOTAL TOWN CLERK	152,649	158,157	160,361	2,204	1.4%	0.48%
TOTAL REGISTRARS	12,813	12,983	12,743	(240)	-1.8%	0.04%
TOTAL CONSERVATION COMMISSION	1,920	1,920	1,920	-		0.01%
TOTAL PLANNING BOARD	7,205	7,205	7,205	-		0.02%
TOTAL BOARD OF APPEALS	5,600	5,702	5,702	-		0.02%
TOTAL MAINTENANCE	223,750	230,484	198,696	(31,788)	-13.8%	0.59%
FACILITIES MANAGER	13,422	13,690	13,690	-	0.0%	0.04%
TOWN REPORTS	7,000	7,000	6,000	(1,000)	-14.3%	0.02%
TOTAL MAILING & DUPLICATING	52,200	52,000	53,232	1,232	2.4%	0.16%
TOWN TELEPHONE SYSTEM	36,000	36,000	35,000	(1,000)	-2.8%	0.10%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,023,967</b>	<b>2,094,828</b>	<b>2,097,335</b>	<b>2,507</b>	<b>0.1%</b>	<b>6.27%</b>
TOTAL POLICE DEPARTMENT	3,113,747	3,258,931	3,204,133	(54,798)	-1.7%	9.58%
TOTAL FIRE DEPARTMENT (\$518,213 from Ambulance)	3,106,298	3,614,537	3,557,336	(57,201)	-1.6%	10.64%
TOTAL INSPECTION SERVICES DEPARTMENT	154,658	162,883	157,320	(5,563)	-3.4%	0.47%
TOTAL SEALER OF WEIGHTS & MEASURES	5,201	5,542	5,635	93	1.7%	0.02%
TOTAL EMERGENCY MANAGEMENT AGENCY	14,542	14,817	14,317	(500)	-3.4%	0.04%
<b>TOTAL PUBLIC SAFETY</b>	<b>6,394,446</b>	<b>7,056,710</b>	<b>6,938,741</b>	<b>(117,969)</b>	<b>-1.7%</b>	<b>20.75%</b>
TOTAL VOCATIONAL EDUCATION	1,744,657	1,899,878	1,948,382	48,504	2.6%	5.83%
TOTAL WHRSD (School Request \$15,365,589)	12,467,816	13,690,569	14,835,563	1,144,994	8.4%	44.36%

	FUNDED FY2018	VOTED FY2019	VOTED FY2020	CHANGE	% CHANGE	% OF GF BUDGET
<b>TOTAL ALL SCHOOLS</b>	<b>14,212,473</b>	<b>15,590,447</b>	<b>16,783,945</b>	<b>1,193,498</b>	<b>7.7%</b>	<b>50.19%</b>
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>	<b>2,641,994</b>	<b>2,135,481</b>	<b>2,214,790</b>	<b>79,309</b>	<b>3.7%</b>	<b>6.62%</b>
TOTAL HEALTH DEPARTMENT	155,603	182,228	181,233	(995)	-0.5%	0.54%
TOTAL COUNCIL ON AGING	222,781	227,101	231,280	4,179	1.8%	0.69%
TOTAL VETERANS DEPARTMENT	222,600	232,500	238,500	6,000	2.6%	0.71%
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>600,984</b>	<b>641,829</b>	<b>651,013</b>	<b>9,184</b>	<b>1.4%</b>	<b>1.95%</b>
TOTAL LIBRARY DEPARTMENT	408,610	428,637	427,388	(1,249)	-0.3%	1.28%
TOTAL RECREATION DEPARTMENT	31,895	35,460	32,674	(2,786)	-7.9%	0.10%
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>440,505</b>	<b>464,097</b>	<b>460,062</b>	<b>(4,035)</b>	<b>-0.9%</b>	<b>1.38%</b>
<b>TOTAL UNCLASSIFIED BUDGETS</b>	<b>4,005,791</b>	<b>4,330,097</b>	<b>4,295,086</b>	<b>(35,011)</b>	<b>-0.8%</b>	<b>12.84%</b>
<b>TOTAL BUDGET INSIDE LEVY (GENERAL FUND)</b>	<b>30,320,160</b>	<b>32,313,488</b>	<b>33,440,972</b>	<b>1,127,484</b>	<b>3.5%</b>	<b>100.00%</b>
<b>WATER-SEWER ENTERPRISE FUND</b>						
TOTAL EF EXPENDITURES	4,533,500	4,522,500	4,885,238	362,738	8.0%	
<b>TOTAL WARRANT ARTICLE 2</b>	<b>34,853,660</b>	<b>36,835,988</b>	<b>38,326,210</b>	<b>1,490,221</b>	<b>4.0%</b>	

## Capital Spending by Source

Capital articles were approved at the continued Town Meeting on June 17, 2019.

Source & Description	Cost
<b>From Tax Levy</b>	
Whitman Hanson High School Debt	451,316
Debt Payment 1998 Bond Authorization (see also "From Ambulance Fund" below)	41,050
Police, Town Hall, Fire Debt (see also "From Free Cash" below)	154,683
Auto Lease Purchase and Motorcycle (see also "From Other Sources" below)	3,164
Pay Debt ATM A8	532,342
Install LED Lighting in Conley & Duval Schools	40,479
Lease Purchase Police Vehicles	43,915
Purchase DPW Vehicle 2018 K2500 4x4	39,291
Thumb Latches in High School Classrooms	20,937
Repair Fire Lane Roadway at High School	14,955
<b>Total from Tax Levy</b>	<b>1,342,132</b>
<b>From Free Cash</b>	
Reimburse WHRSD for Conley School Roof Top Unit	7,899
Reimburse WHRSD for Middle School Boiler Stack	11,716
Phase II Assessment Harding Pond	52,000
Police, Town Hall, Fire Debt (see also "From Tax Levy" above)	532,430
Payment 3 for Snow Plow	42,111
Install Gymnasium Curtain at Middle School	14,000
Replace Exterior Doors at Schools	25,000
Install Thumb Latches on School Doors	45,000
Resurface Gym Floor at High School	17,946
Install Handicap Ramp at High School	41,874
<b>Total from Free Cash</b>	<b>789,976</b>
<b>From Capital Stabilization Fund</b>	
Repair Roads	100,000
Purchase Dump Truck	130,807
Repair Outdoor Track at HS	134,595
<b>Total from Capital Stabilization Fund</b>	<b>365,402</b>
<b>From Ambulance Fund</b>	
Debt Payment 1998 Bond Authorization (see also "From Tax Levy" above)	100,000
Make 3d of 5 Lease Payments for 2016 Ambulance	39,600
Make 5th of 7 Lease Payments for Pumping Engine	70,927
Purchase Protective Equipment	42,000
Upgrade Public Safety Radio Equipment	85,000
<b>Total Ambulance Fund</b>	<b>337,526</b>
<b>From Sewer-Water Enterprise Fund</b>	
Purchase Mini-excavator	120,000
Purchase Generator for Belcher Drive	36,000
Update SCADA Pump Station Monitoring	36,600
Repair Manholes in Sewer/Water System	34,220
Repairs to Sough Ave Pump Station	200,000
Repairs to Auburn Street Pump Station	200,000
Replace Cast Iron Water Main-Raynor Ave	315,000
<b>Total Enterprise Fund</b>	<b>941,820</b>



**From Other Sources**

Motor Vehicle Fine Account- Auto Lease Purchase and Motorcycle (see also "From Tax Levy" above)	29,664
Cemetery Funds - Purchase Lawn Mower	8,300
Chapter 90 Funds - Repair Roads	388,036
Green Communities Grant - Street Light Purchase/Debt	105,262
<b>Total Other Sources</b>	<b>531,262</b>
<b>Total Capital Included in Warrant including Debt</b>	<b>4,308,118</b>

# Revenue Detail



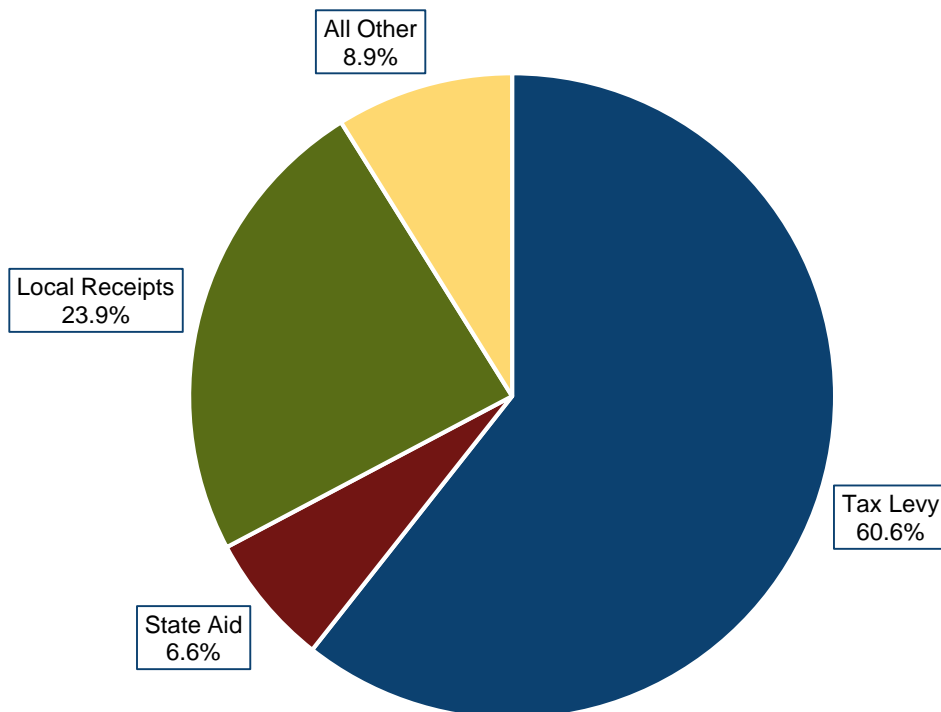
# Revenue Detail

## Overview

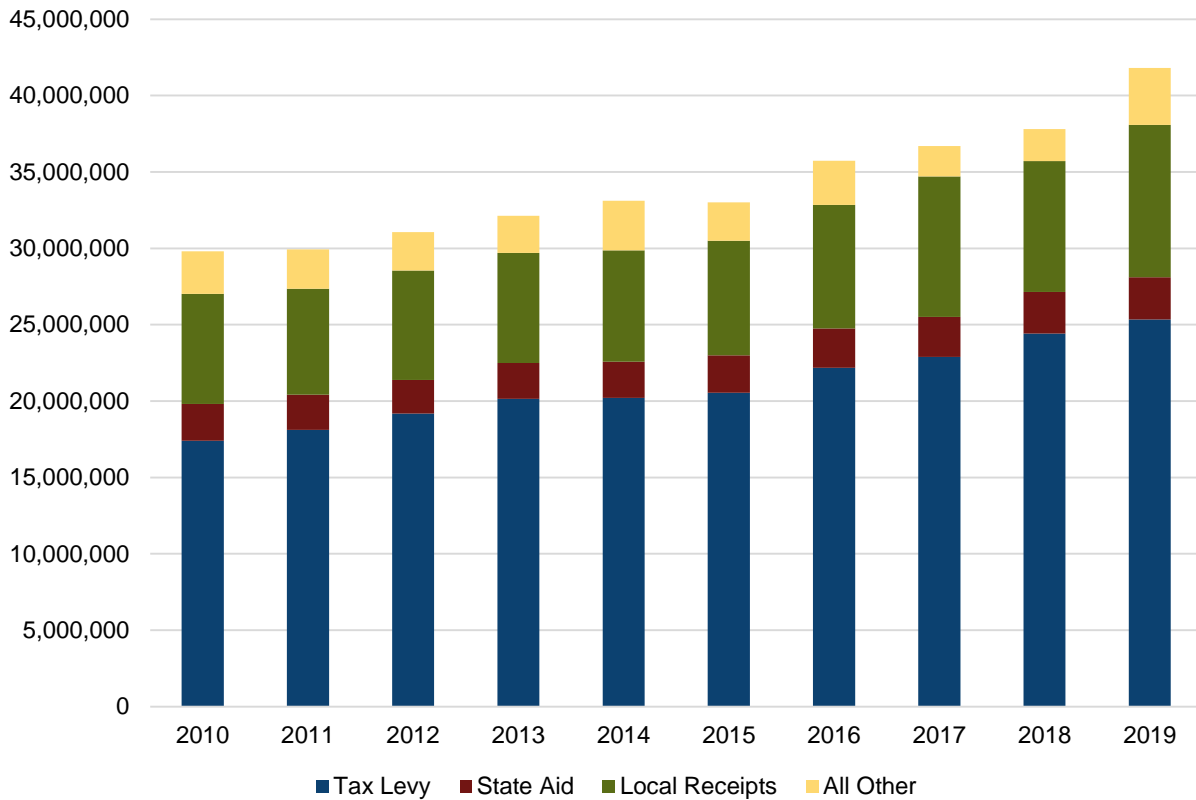
The Town of Whitman receives revenue from a variety of sources, including property taxes, motor vehicle excise taxes, license and permit fees, and from the Commonwealth of Massachusetts in the form of State Aid. Over the past five years, property tax revenue has accounted for between 60-65% of total revenue. The next largest share is local receipts (including Water/Sewer Enterprise Fund revenue) at about one-quarter of the total. State Aid has been approximately 6-8% while Other Sources have been 5-9%.

Revenue projections for the FY2020 budget are built upon analysis of these historical trends, as well as other information about the Town, especially housing development and economic activity. Generally, the Town takes a conservative approach to projecting revenues as part of its budgeting process.

FY2019 Revenue by Major Source



## Revenue by Major Source, FY10-FY19



1

Fiscal Year	Total Receipts	Tax Levy as % of Total	State Aid as % of Total	Local Receipts as % of Total	All Other as % of Total
2010	29,798,954	58.40	8.08	24.19	9.32
2011	29,924,753	60.53	7.72	23.19	8.56
2012	31,056,114	61.79	7.04	23.07	8.10
2013	32,139,011	62.69	7.27	22.46	7.58
2014	33,110,706	61.04	7.16	21.98	9.82
2015	33,003,736	62.22	7.47	22.71	7.59
2016	35,739,703	62.09	7.21	22.60	8.10
2017	36,695,827	62.39	7.15	25.05	5.41
2018	37,817,809	64.60	7.19	22.66	5.56
2019	41,803,501	60.62	6.63	23.86	8.88

<sup>1</sup> The data source is the Town's Tax Recapitulation Sheet submitted by the Board of Assessors. These data may be found on the Massachusetts Department of Revenue, Division of Local Services interactive webpage: <https://dls.gateway.dor.state.ma.us>



## Major Revenue Sources

**Property Tax:** Property taxes make up the majority of the Town's annual revenue. This is typical of many cities and towns in Massachusetts. Property taxes are assessed on real property (e.g. land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax. The Assessor is responsible for assessing the full and fair cash value of real and personal property in Whitman. Every five years, a full revaluation must be performed in accordance with State law.

Whitman has a single tax rate for all property classes. It was \$15.38 per \$1,000 value in FY2019. Residential properties make up slightly more than 89% of the total value of property. Commercial/Industrial properties make up more than 6.6%, while Personal Property represents just over 4%.

Annual tax levy growth is constrained by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in the Town or changes to properties that result in higher assessed value; it does not include increased value due to revaluation. New growth is heavily influenced by economic factors.

A second, overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality's total assessed valuation. This limit is referred to as the "levy ceiling." The Town of Whitman is not close to hitting its levy ceiling.

State law also allows a city or town to increase taxes beyond the levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. An expenditure or debt exclusion may also be approved by voters to increase the levy limit temporarily until the particular need or project is fully paid.

**Local Receipts:** Local receipts are locally-generated revenues, other than real and personal property taxes, and including Water/Sewer Enterprise Fund revenues. These made up nearly a quarter of Whitman's revenue. Examples include motor vehicle excise, investment income, payments in lieu of taxes, penalties and interest on taxes, departmental revenue, fines, and license and permit fees. The Town has a practice of conservatively budgeting these items and typically collects more than was budgeted. As a result, local receipts in excess of estimates have been a primary factor in the Town's positive year end results and free cash certifications.

Local Receipt Category	FY2018 Actual	FY2019 Est. Amount
Motor Vehicle Excise	2,072,470	2,067,000
Meals Excise	168,900	165,000
Penalties and Interest on Taxes and Excises	175,788	170,000
Charges for Services – Solid Waste Fees	1,155,232	1,150,000
Other Charges for Services	61,167	56,000
Fees	194,815	190,000
Rentals	20,527	17,000
Other Departmental Revenue	6,755	5,000
Licenses and Permits	293,910	290,000
Investment Income	16,216	14,000
Misc. Recurring	21,600	19,000
Misc. Non-Recurring	15,229	14,000
<b>Total Non-Allocated* Local Receipts</b>	<b>4,202,609</b>	<b>4,157,000</b>

<b>Enterprise Fund Revenue (Water/Sewer Fees and Charges)</b>	<b>5,817,611</b>
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<b>Total All Local Receipts</b>	<b>9,974,611</b>
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\*All categories are considered General Fund revenue except the Enterprise Fund revenue. This revenue is considered a local receipt, but it is allocated to supporting water and sewer operations.

**State Aid:** There are a number of categories of State Aid, including Unrestricted State Government Aid (UGGA) as well as specific allocations for veterans' benefits, property tax exemptions for veterans and the blind, elderly, etc., and reimbursement for state-owned land, to name a few.

**Other Sources (including Free Cash):** This category, which is typically dominated by Free Cash, is a catch-all for all other revenue sources.

# Department Detail



# Assessor's Office



Kathleen Keefe  
MAA Principal Assessor



781-618-9761  
keefek@whitman-ma.gov



Whitman Town Hall  
Lower Level Room 10  
54 South Avenue

## Department Description

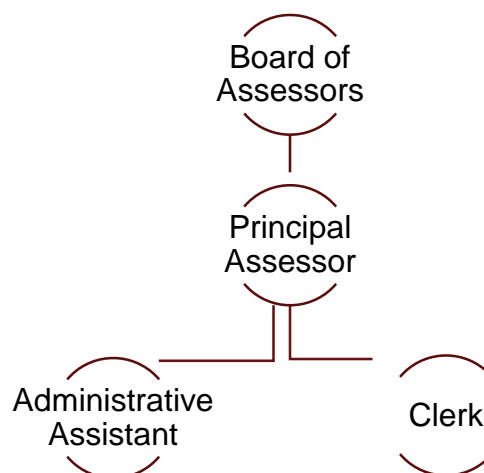
The primary function of the Assessor's Office is to value all property in the community annually at full market value as outlined in Chapter 59 of the Massachusetts General Laws. The Assessor's Office maintains records relating to deeds, plot plans, and property record cards. It is the responsibility of this office to process motor vehicle and boat excise abatements as well as real estate tax exemptions.

## FY2019 Accomplishments

1. Set valuation of all real estate and personal property
2. Collaborated to set FY19 Tax Rate
3. Created billing file for FY19 Real Estate and Personal Property
4. Committed bimonthly excise billing files
5. Processed Real Estate Tax Exemptions and Abatements

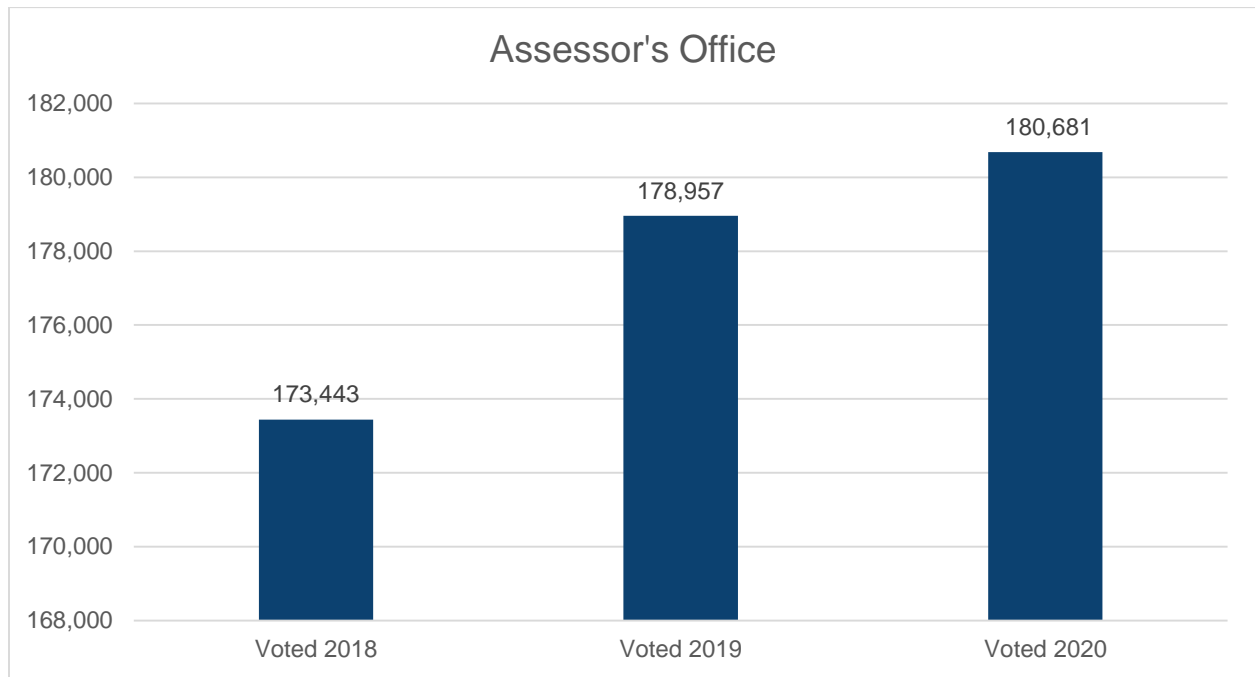
## Organizational Chart

The Principal Assessor reports to a three-member elected Board of Assessors.





## Budget History



# Facilities and Maintenance



Francis J. Lynam  
Town Administrator



781-618-9701  
FJL@whitman-ma.gov

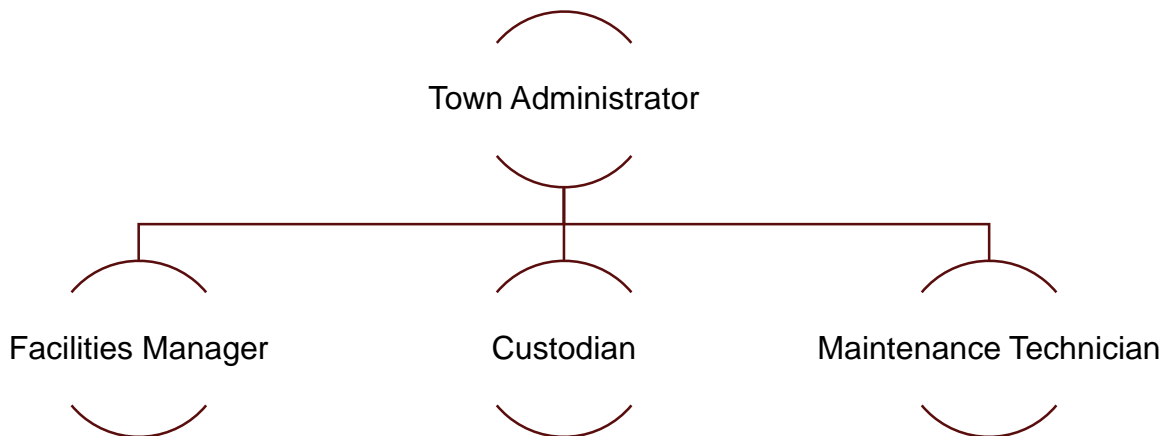


Whitman Town Hall  
Room 1  
54 South Avenue

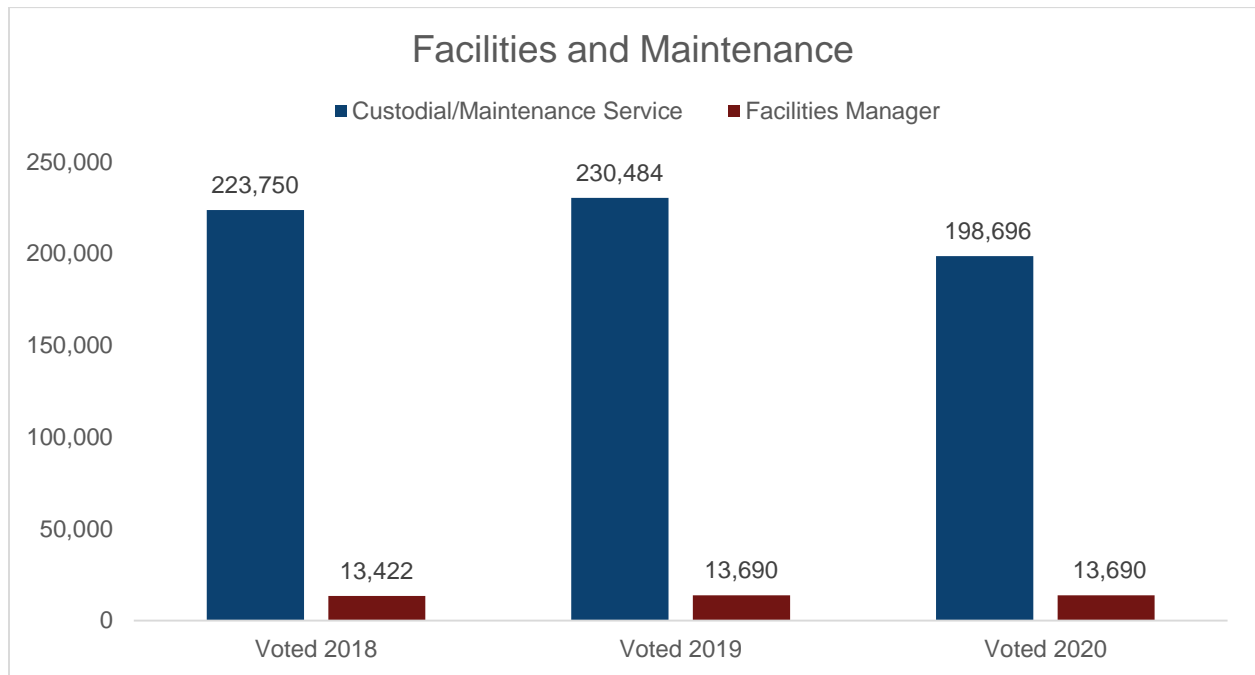
## Department Description

This unit is comprised of a part-time Facilities Manager, a full-time custodian, and a part-time maintenance technician. All work under the direction of the Town Administrator. The Facilities Manager serves in an advisory capacity to the Town Administrator. He visits each town facility monthly and identifies immediate and long range needs for each facility. The custodian and maintenance technician are responsible for routine maintenance and repairs to all town facilities.

## Organizational Chart



## Budget History



# Technology Services



Josh MacNeil  
Director of Technology



781-618-9780  
jmacneil@whitman-ma.gov



Police Station  
20 Essex Street

## Department Description

The Technology Department's primary responsibility is to deliver technology and support services to internal and external users to enable them to achieve their goals and objectives. We work to improve the Town's ability to function efficiently and effectively through continual review of standard processes and automation of tasks where appropriate. In supporting technology operations for the Town, the Department is also responsible for budgeting and improving the cost structure of the Town's technology without reducing or eliminating services.

## FY2019 Accomplishments

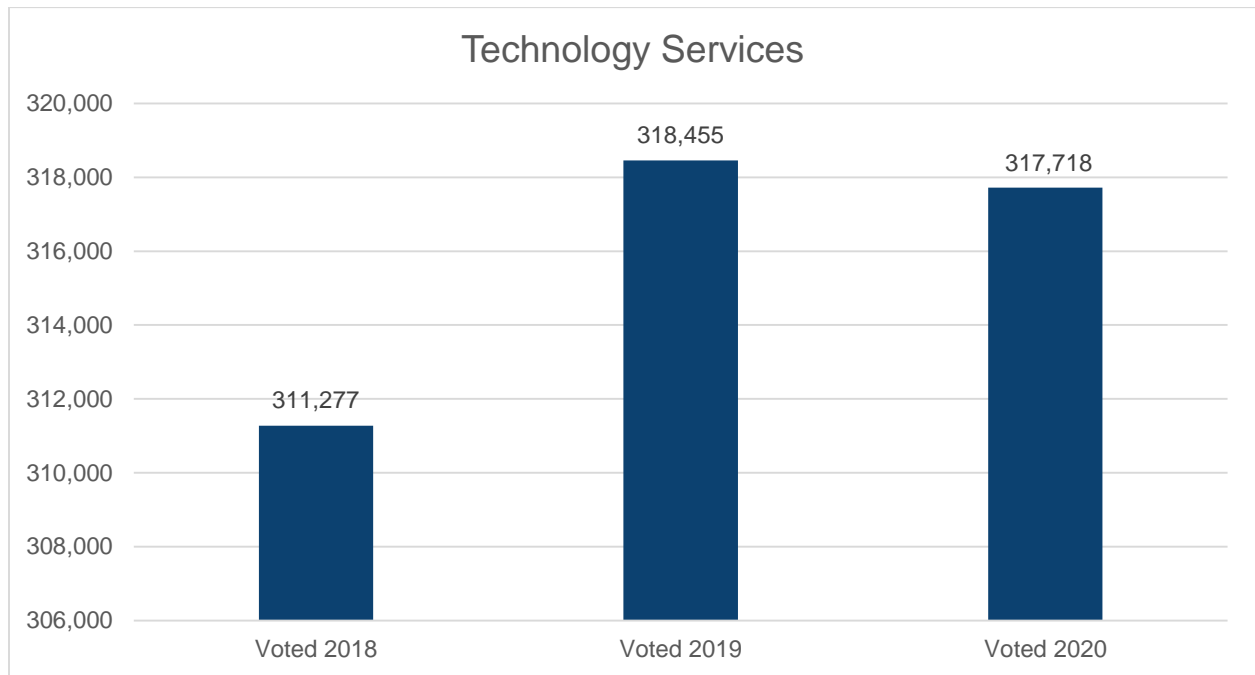
1. Prepared Community Compact IT grant application in which the Town was awarded \$200,000 to replace failing public safety radio communications equipment
2. Replaced two copiers to increase efficiency
3. Upgraded Microsoft Office applications on all Police Department computers
4. Installed surveillance cameras at Town Hall entrances
5. Started migration to thin client computing to increase security, reduce administration overhead, and lower support costs

## Organizational Chart

The Director of Technology is the only staff member in this department.



## Budget History



# Town Accountant



Kenneth Lytle  
Town Accountant



781-618-9743  
KLytle@whitman-ma.gov



Whitman Town Hall  
Second Floor Room 20  
54 South Avenue

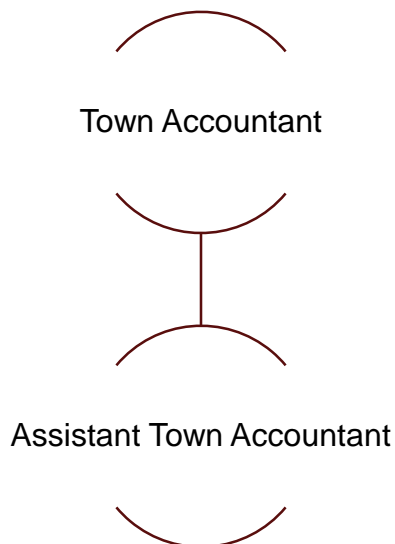
## Department Description

The Town Accounting office is responsible for payment of municipal bills, approval of payroll, posting of cash receipts, ensuring budgeted expense line items are not exceeded, as well as adhering to GASB (Governmental Accounting Standards Board) and Massachusetts General Law (MGL) standards when completing and submitting necessary forms for the MA Department of Revenue.

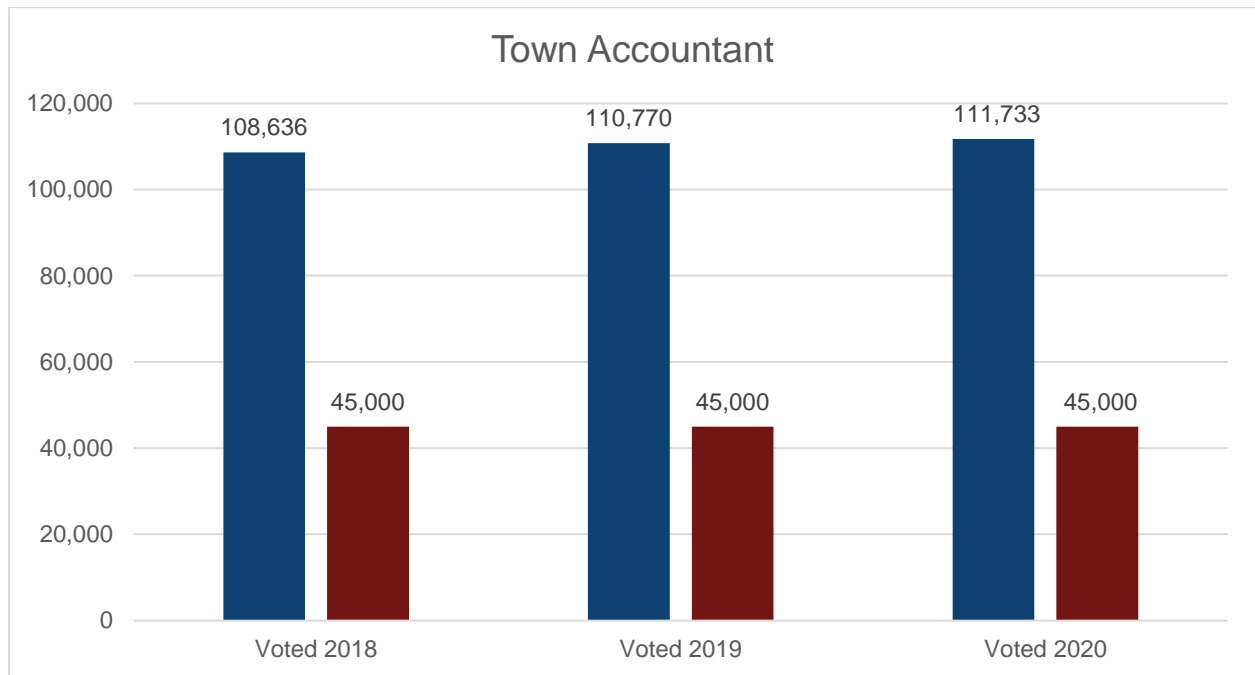
## FY2019 Accomplishments

1. Fully audited Town finances for the fiscal year
2. Assisted Town Administrator and relevant staff in preparing the FY20 Budget
3. Compiled database to enhance recording of fixed assets

## Organizational Chart



## Budget History



# Town Administrator – Board of Selectman



Francis J. Lynam  
Town Administrator



781-618-9704  
Flynam@whitman-ma.gov



Whitman Town Hall  
Upper Level Suite 1  
54 South Avenue

## Department Description

The Board of Selectmen serves as the Executive Board for the Town of Whitman, and sets policies and direction for the Town. The Board consists of five members elected over a three-year cycle of 2-2-1. Each member is elected for a period of three years.

Current members include:

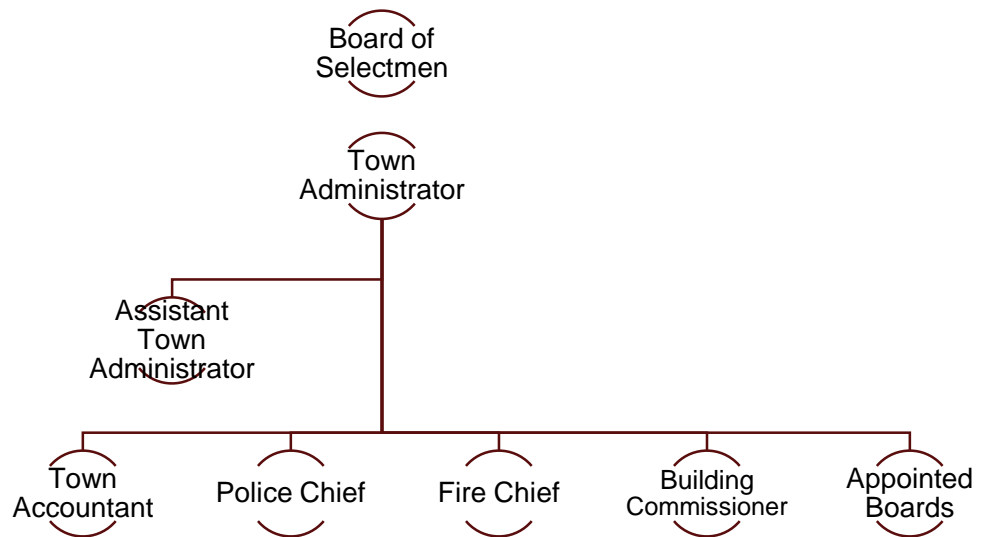
	<u>Elected</u>	<u>Term Expires</u>
Dr. Carl F. Kowalski	May 20, 2017	May 16, 2020
Randolph G. Lamattina, Jr.	May 20, 2017	May 16, 2020
Daniel L. Salvucci	May 19, 2018	May 15, 2021
Brian J. Bezanson	May 18, 2019	May 19, 2022
Justin Evans	May 18, 2019	May 19, 2022

The Town Administrator serves as the Chief Municipal Officer, coordinating Town operations with various departments and serving as liaison for the Selectmen to the public.

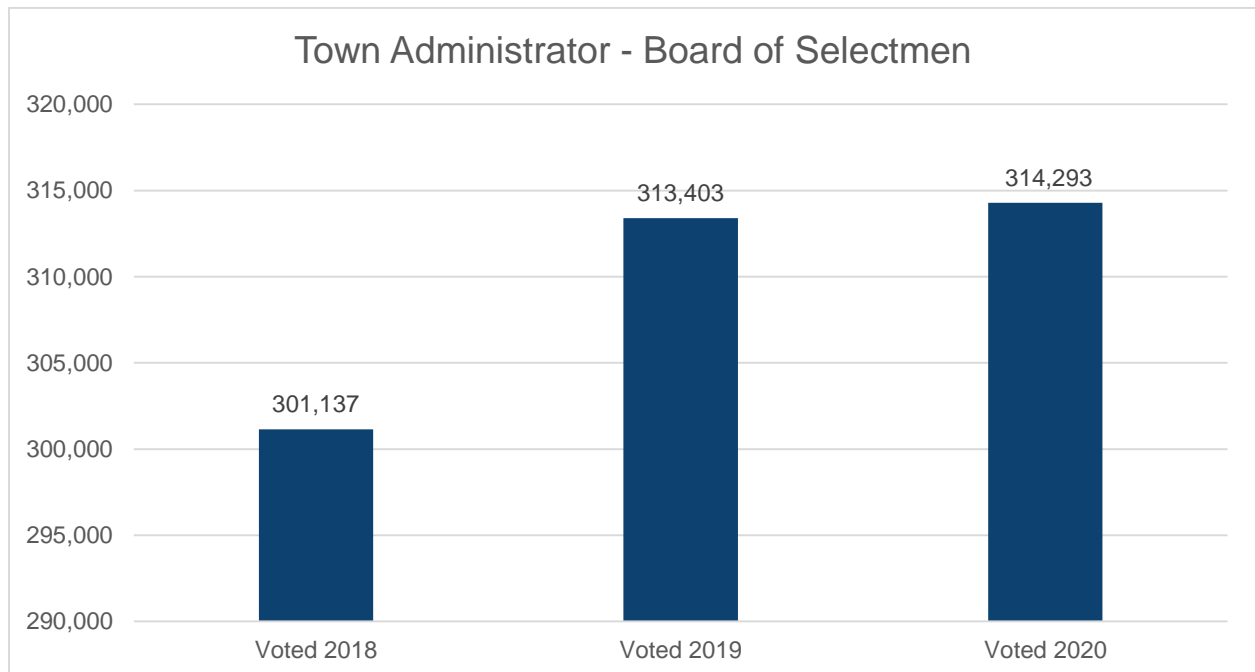
## FY2019 Accomplishments

1. Secured grant for \$280,000 to purchase and convert streetlights to LED
2. Became Green Community; Upgraded to LED lights in Town buildings including Town Hall, Police Station, Fire Station, Senior Center, and Conley and Duval Schools
3. Maintained daily operation of town services
4. Provided continual oversight of budgeted spending
5. Hired new Town Accountant
6. Supported hiring efforts for multiple departments

## Organizational Chart



## Budget History



# Town Clerk / Board of Registrars



Dawn M Varley  
Town Clerk



781-618-9710  
dawn.varley@whitman-  
ma.gov



Whitman Town Hall  
First Floor  
54 South Avenue

## Department Description

The Office of the Town Clerk is the direct link between residents and their local government. The office is responsible for the maintenance and keeping of vital public records, ethics training and compliance, conducting an annual census, the administration of elections, the licensing of dogs and certain domestic animals, issuing business certificates, and other legal matters.

In accordance with Massachusetts General Law Chapter 51, Section 15, every Town must have a Board of Registrars which has four members, one of whom is the Town Clerk. The remaining members are appointed by the Board of Selectmen. The members serve three year terms.

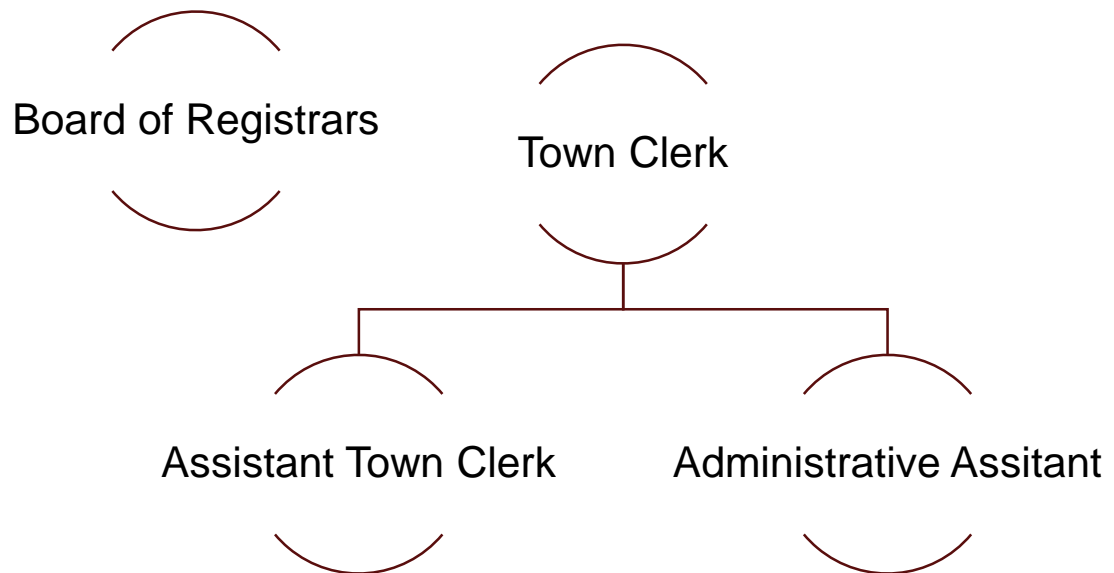
Responsibilities include registering voters; making a local listing of residents; certifying nomination papers and petitions for local, state, and federal offices; processing absent voter applications; administering election recounts and assisting in various other needs of the Town Clerk's office during elections and town meetings.

## FY2019 Accomplishments

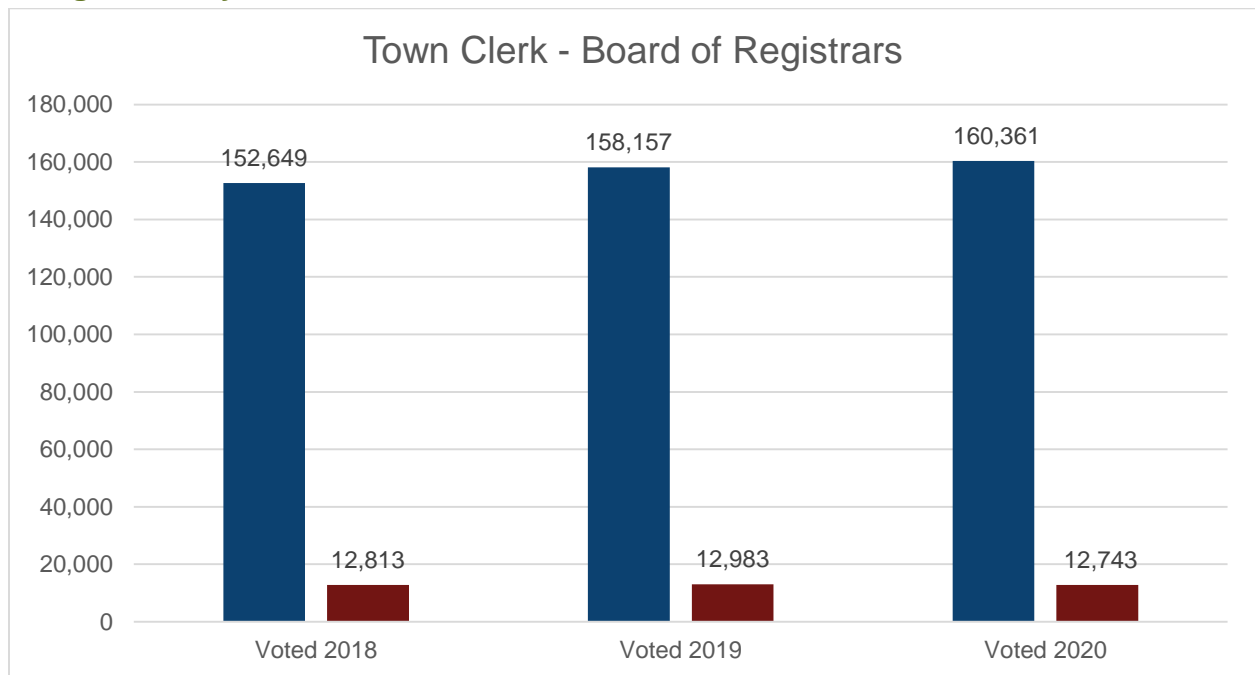
1. Maintained and provided vital records for the Town
2. Provided information to the general public and other departments
3. Conducted municipal elections
4. Provided services to all Town Departments



## Organizational Chart



## Budget History



# Treasurer – Collector's Office



Mary Beth Carter  
Treasurer-Collector



781-618-9721  
Marybeth.carter@whitman-  
ma.gov



Whitman Town Hall  
Lower Level  
54 South Avenue

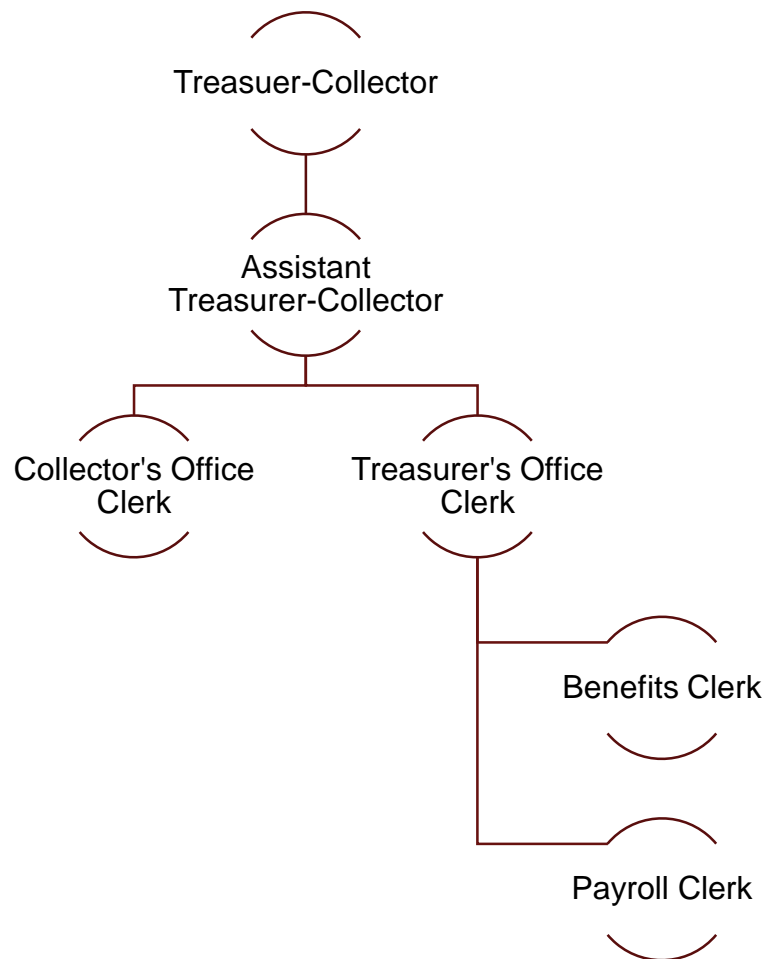
## Department Description

The Treasurer-Collector is responsible for the collection of all monies owed to the Town, as well as the deposit, investment, and disbursement of all municipal funds. The Treasurer-Collector is also charged with Town investments, borrowing, managing accounts receivable/payable, payroll and collections process and in directing and coordinating the activities of the Department.

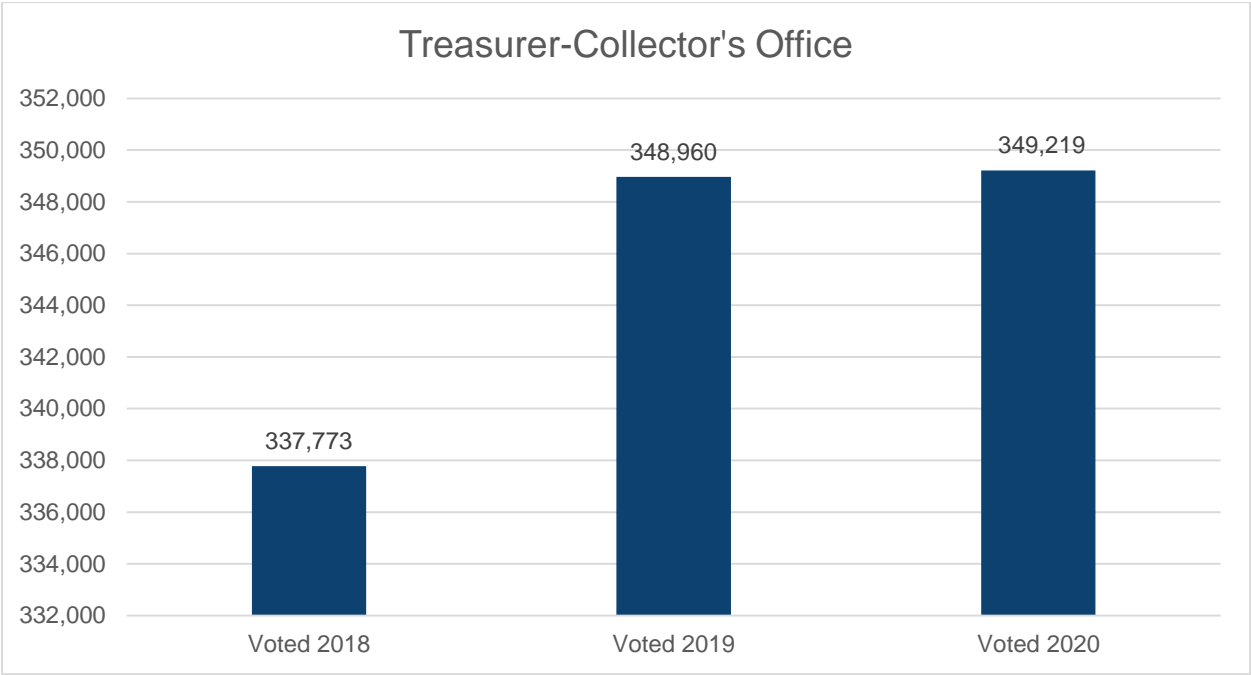
## FY2019 Accomplishments

1. Initiated the conversion of all tax title accounts from Excel to new Springbrook software
2. Adopted a Cash Receipt and Petty Cash Handling Policy with the Town Administrator
3. In the process of researching and adopting E-Billing for several bill types to increase efficiency and reduce operating costs
4. Initiated implementation of two coupon real estate bill and personal property bill mailings to reduce operating costs
5. Working to increase demand fees for Collector's Office charges to increase revenues

## Organizational Chart



Budget History



# Fire / Emergency Medical Services Department



Timothy Grenno  
Fire Chief



781-618-9863  
tgrenno@whitman-ma.gov



Fire Station  
56 Temple Street

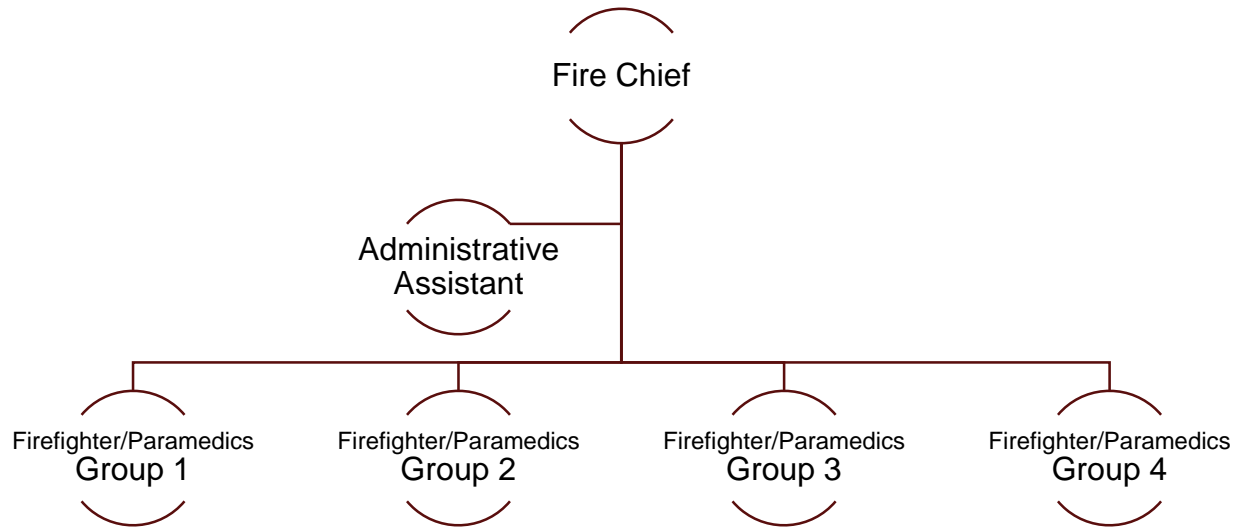
## Department Description

Fire /Rescue is charged with the safety and protection of 15,000 residents. We provide fire and EMS services at the ALS level, staffed 24/7 responding to just under 3,000 emergency calls per year with 24 full-time firefighter/paramedic professionals. Additionally, we have the responsibility of fire prevention and inspections of all commercial and multi-residential properties and public fire safety education.

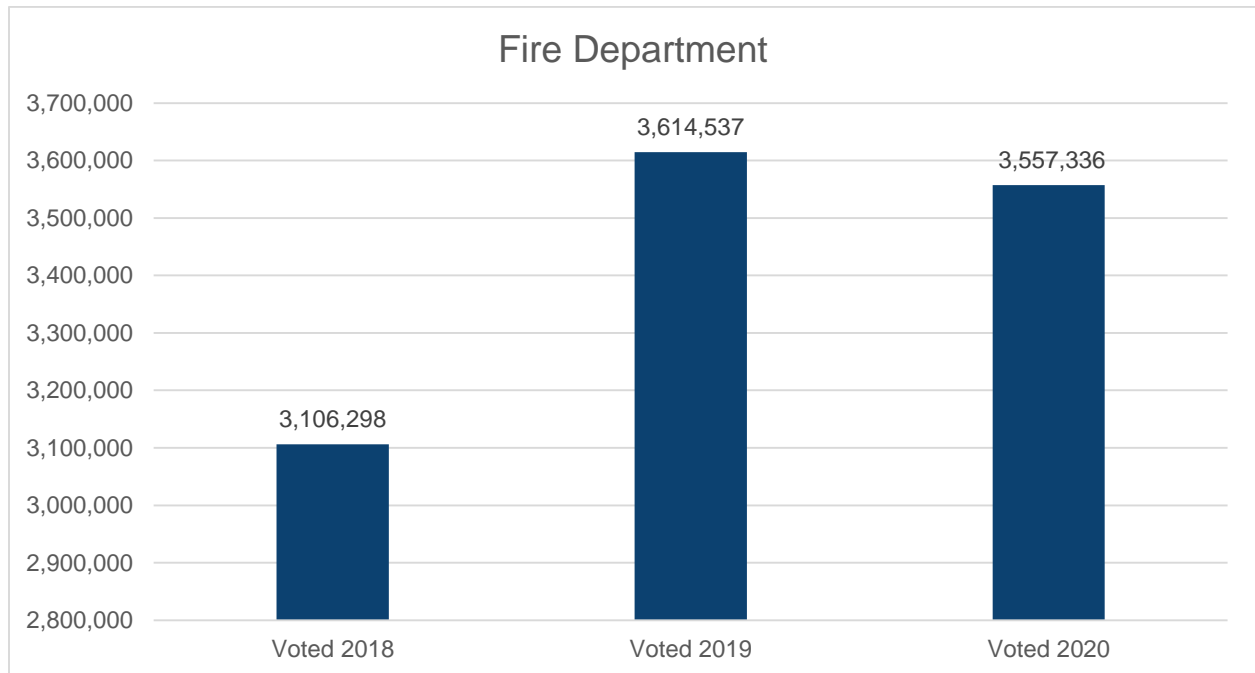
## FY2019 Accomplishments

1. Continued to mitigate daily emergency incidents which historically strike on average two to three times simultaneously each day
2. Maintained and updated paramedic and rescue skills for Fire/Rescue personnel
3. Received \$233,000 grant for purchase and use of Self Contained Breathing Apparatus, as well as life safety/operational training for all members
4. Received combination grant with Police to upgrade and repair public safety radio network

## Organizational Chart



## Budget History





# Inspectional Services



Robert P. Curran  
Head of Inspectional  
Services / Building  
Commissioner



781-618-9770  
Bob.Curran@whitman-  
ma.gov



Whitman Town Hall  
Lower Level  
54 South Avenue

## Department Description

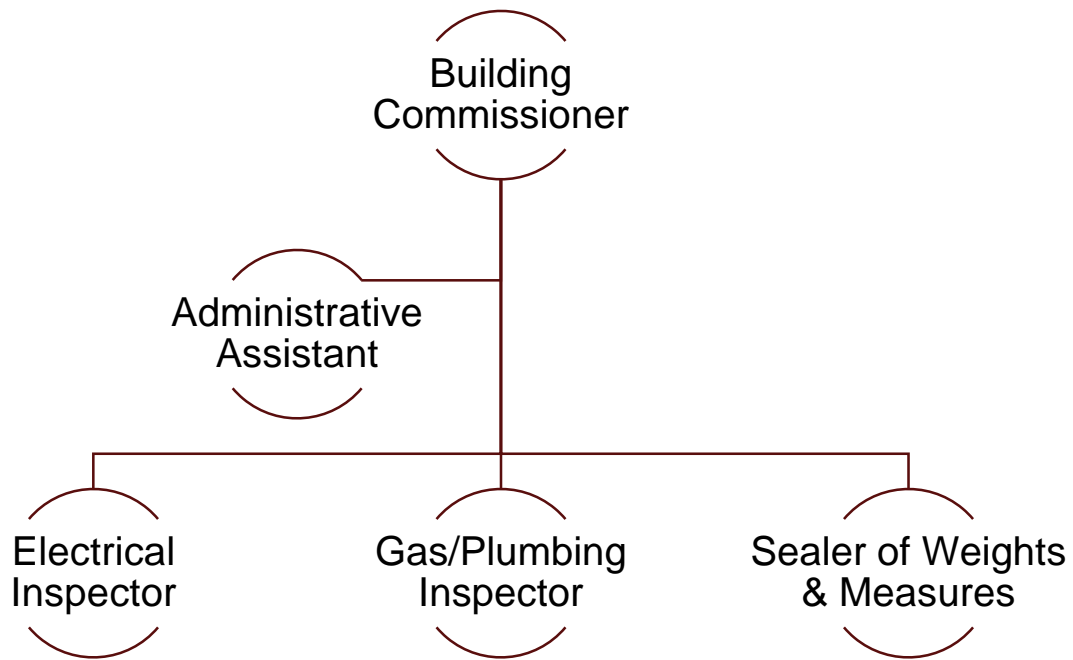
Inspectional Services is charged with the administration and the enforcement of local and state regulations related to building, housing, sanitary conditions, health and safety in order to broadly promote and protect Whitman's high quality of life.

The department oversees the construction, alteration, repair and demolition of structures throughout the Town. We enforce bylaws and regulations related to zoning, building, electrical, plumbing, gas and fire safety. We are here to help home owners and business owners with all construction-related questions on topics such as Building Code, Occupancy, Use and Zoning Districts.

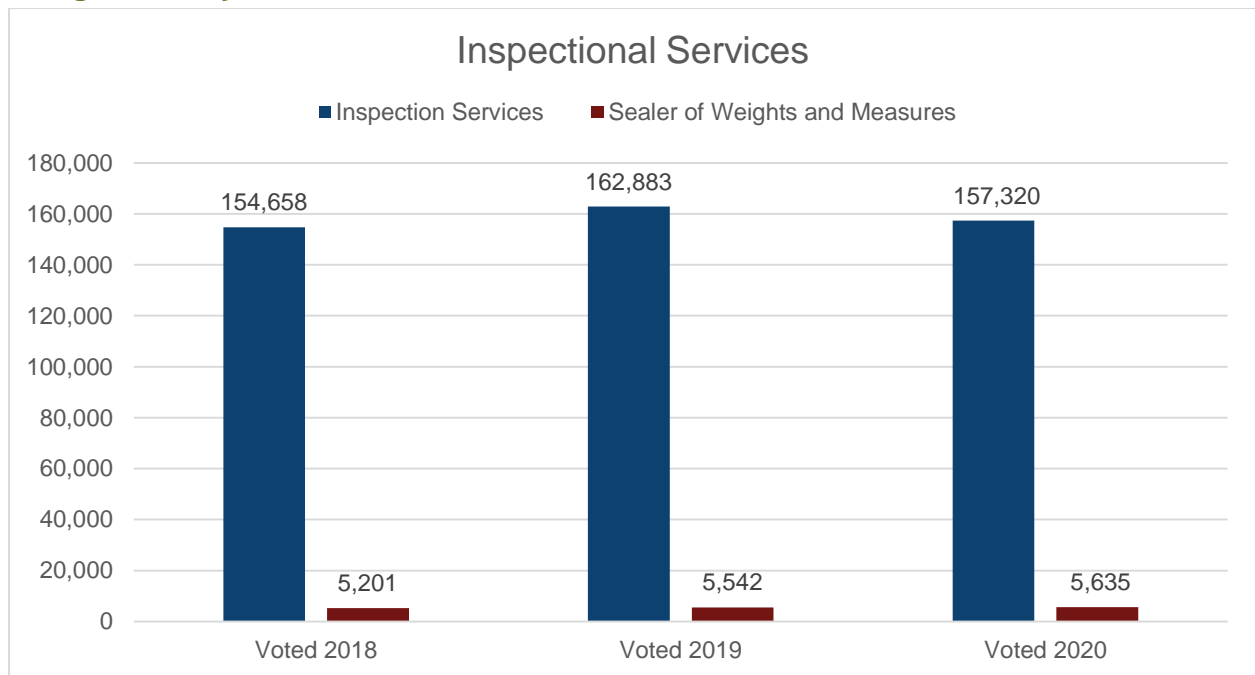
## FY2019 Accomplishments

1. Issued 482 building permits in FY2019
2. Hired one new administrative assistant to handle increased workload
3. Increased fees associated with building, wiring, and plumbing/gas permits in order to better manage demand

## Organizational Chart



## Budget History



# Police Department



Scott D. Benton  
Chief of Police



781-447-9610  
sbenton@whitman-  
man.gov



Police Station  
20 Essex Street

## Department Description

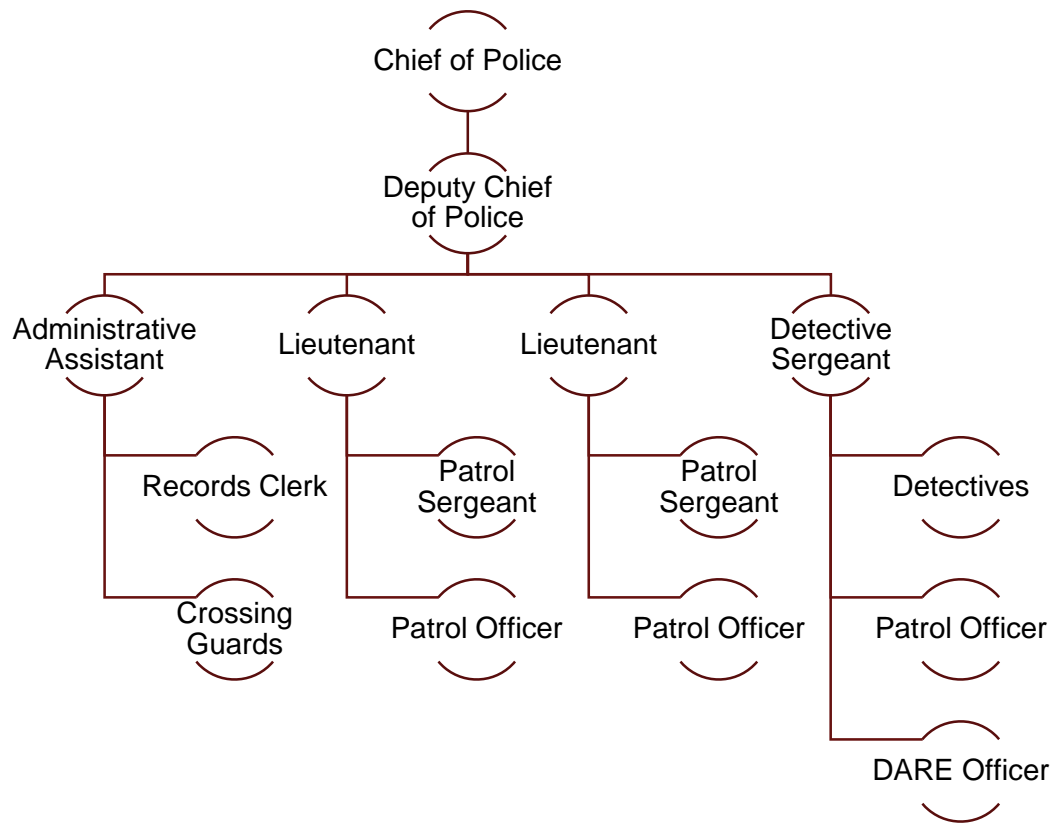
The Whitman Police Department serves a community of approximately 15,000 residents, as well as the business community. In addition to patrolling the town and enforcing the prescribed laws, we also provide proactive measures to improve the quality of life of the citizens of Whitman. The Whitman Police Department, in partnership with the Plymouth County Outreach program, has designated resources to combat the opioid epidemic plaguing the region. Additionally, through a grant, the Whitman Police Department has access to a dedicated mental health clinician to deploy with officers for follow up evaluations in order to continue care beyond the initial call for service.

The Whitman Police Department is made up of twenty-six (26) full time police officers including the Chief and Deputy Chief, eight (8) permanent intermittent reserve officers, fifteen (15) auxiliary officers, eight (8) crossing guards and four (4) matrons. We also have a full-time administrative assistant and a part time records clerk.

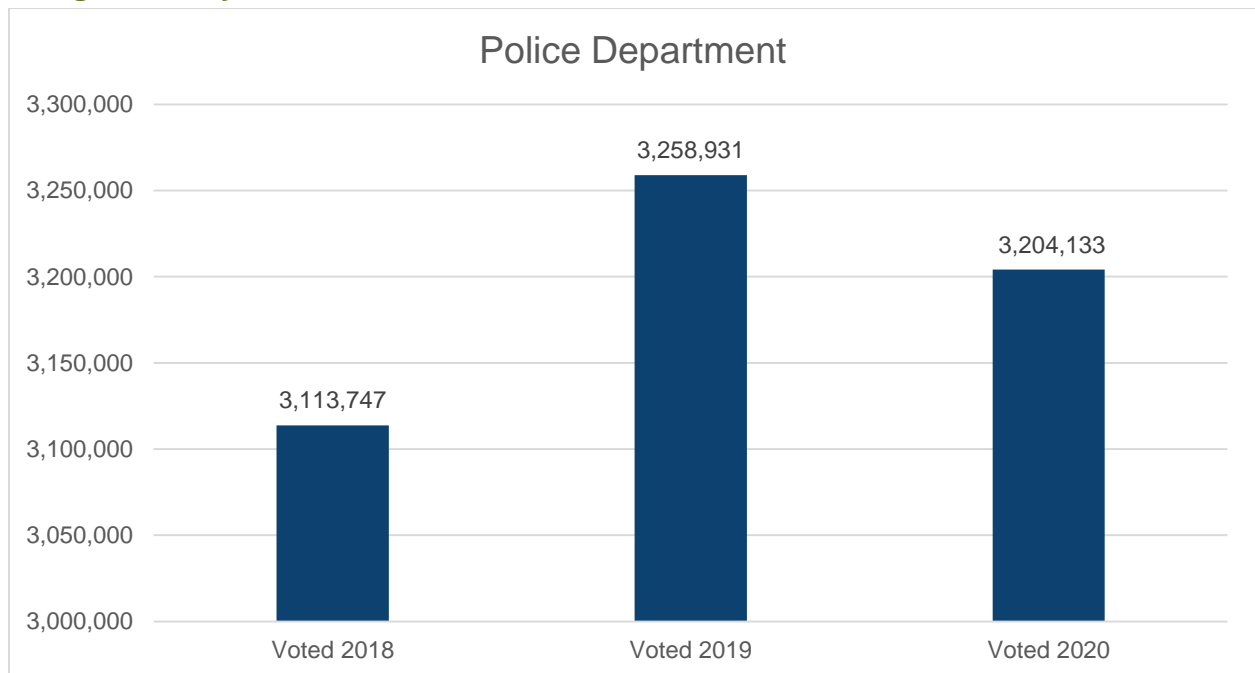
## FY2019 Accomplishments

1. Captured an alleged murderer wanted in Marshfield incident (9/25/2018)
2. Arrested four (4) suspects in alleged home invasion and recovered automatic weapons related to the case (9/11/2018)
3. Joined Plymouth County Outreach as a Member Organization
4. Established a Mental Health Clinician to assist victims of crime through a grant program

## Organizational Chart



## Budget History



# Department of Public Works Highway / Park Division



Bruce Martin  
Superintendent of  
Highway/Park Division



781-447-7630  
[bmartin@whitman-ma.gov](mailto:bmartin@whitman-ma.gov)



100 Essex Street

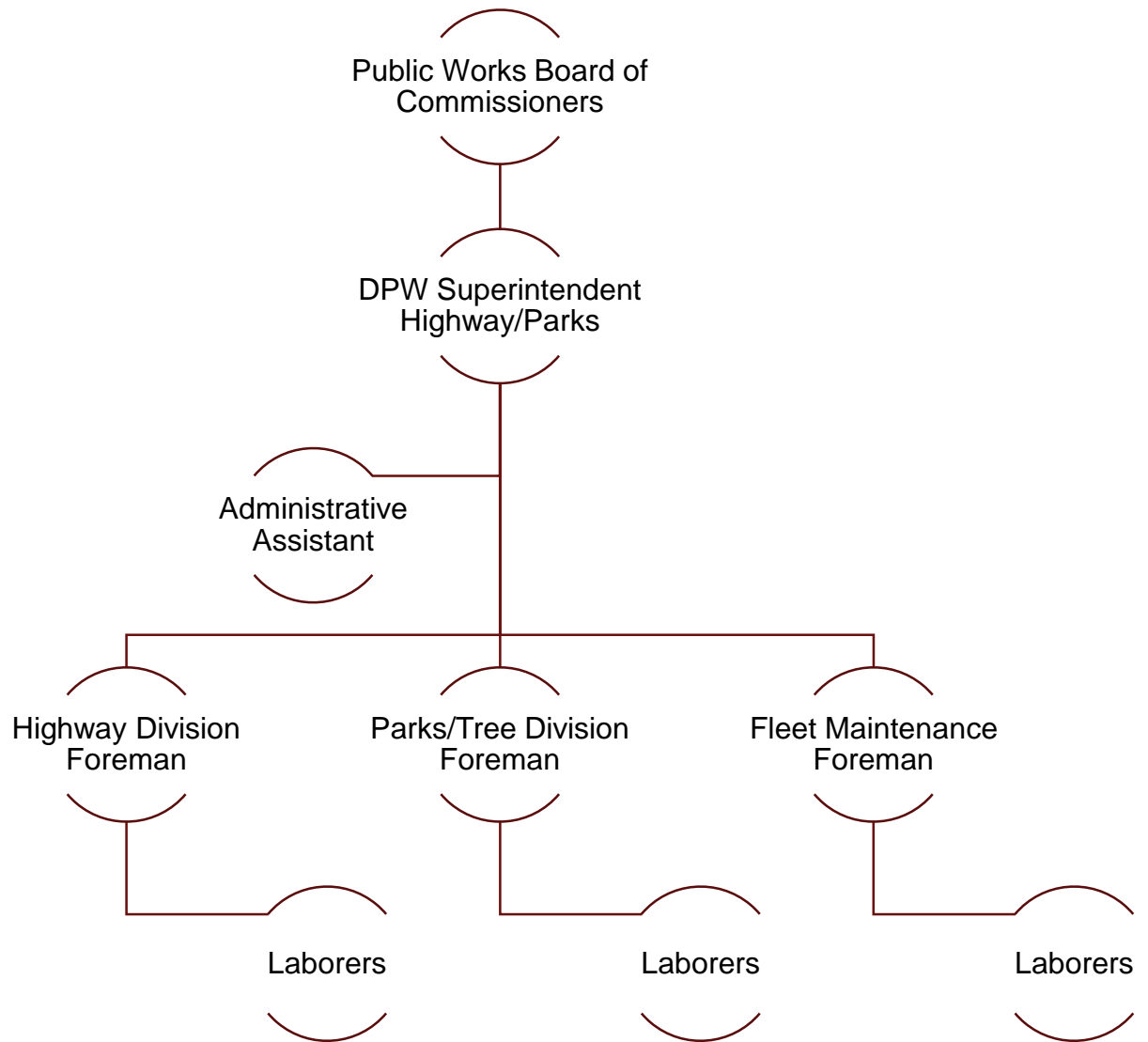
## Department Description

DPW Highway/Park Division is responsible for a variety of town services including the removal of snow and ice in the winter, road maintenance, maintaining municipal drainage systems, park and cemetery maintenance, the cleaning and manicuring of town ball fields and trees, the maintenance of the DPW's main facility and fuel depot, fleet repair, management of solid waste and compost systems, and road work and planning related to Chapter 90 funding.

## FY2019 Accomplishments

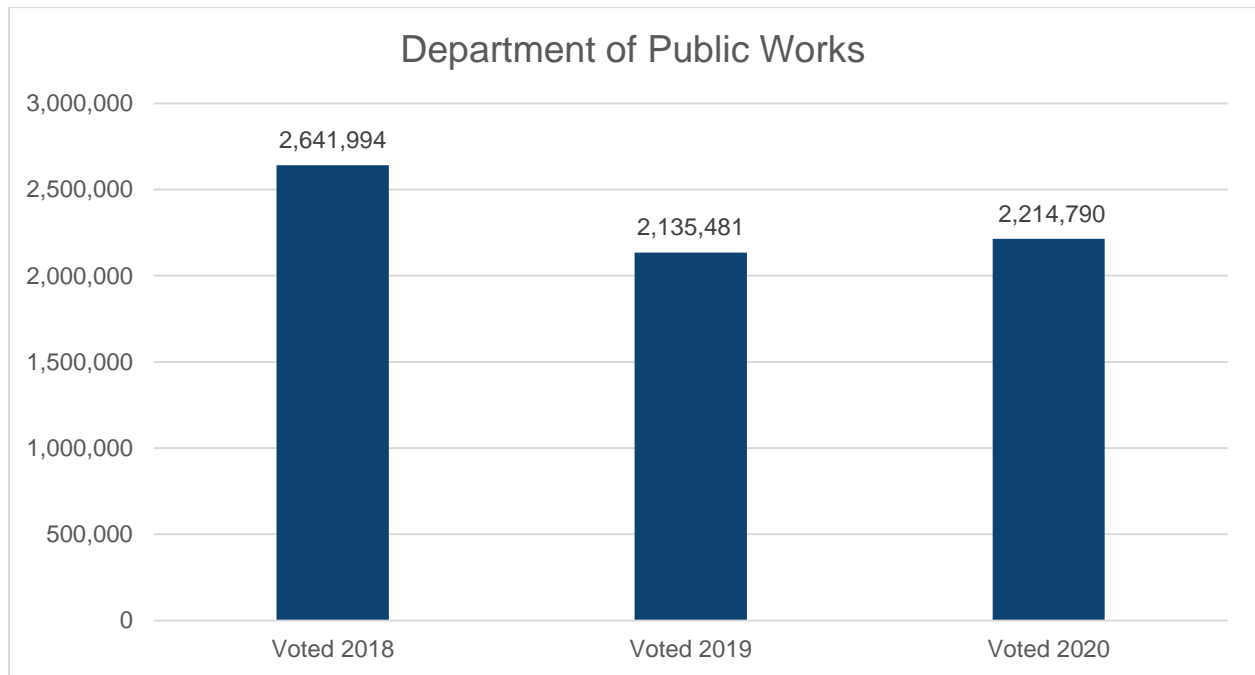
1. Removal of snow and ice during the Winter Season from municipal roadways
2. Continual road cemetery, recreation, park, tree, and drainage maintenance
3. Maintain DPW fleet and facility
4. Manage solid waste, compost, and fuel depot
5. Plan and manage Chapter 90 roadwork and maintenance

## Organizational Chart





## Budget History



# Department of Public Works Water and Sewer



Dennis F. Smith  
DPW Water/Sewer  
Superintendent



781-447-7630  
[dsmith@whitman-ma.gov](mailto:dsmith@whitman-ma.gov)



100 Essex Street

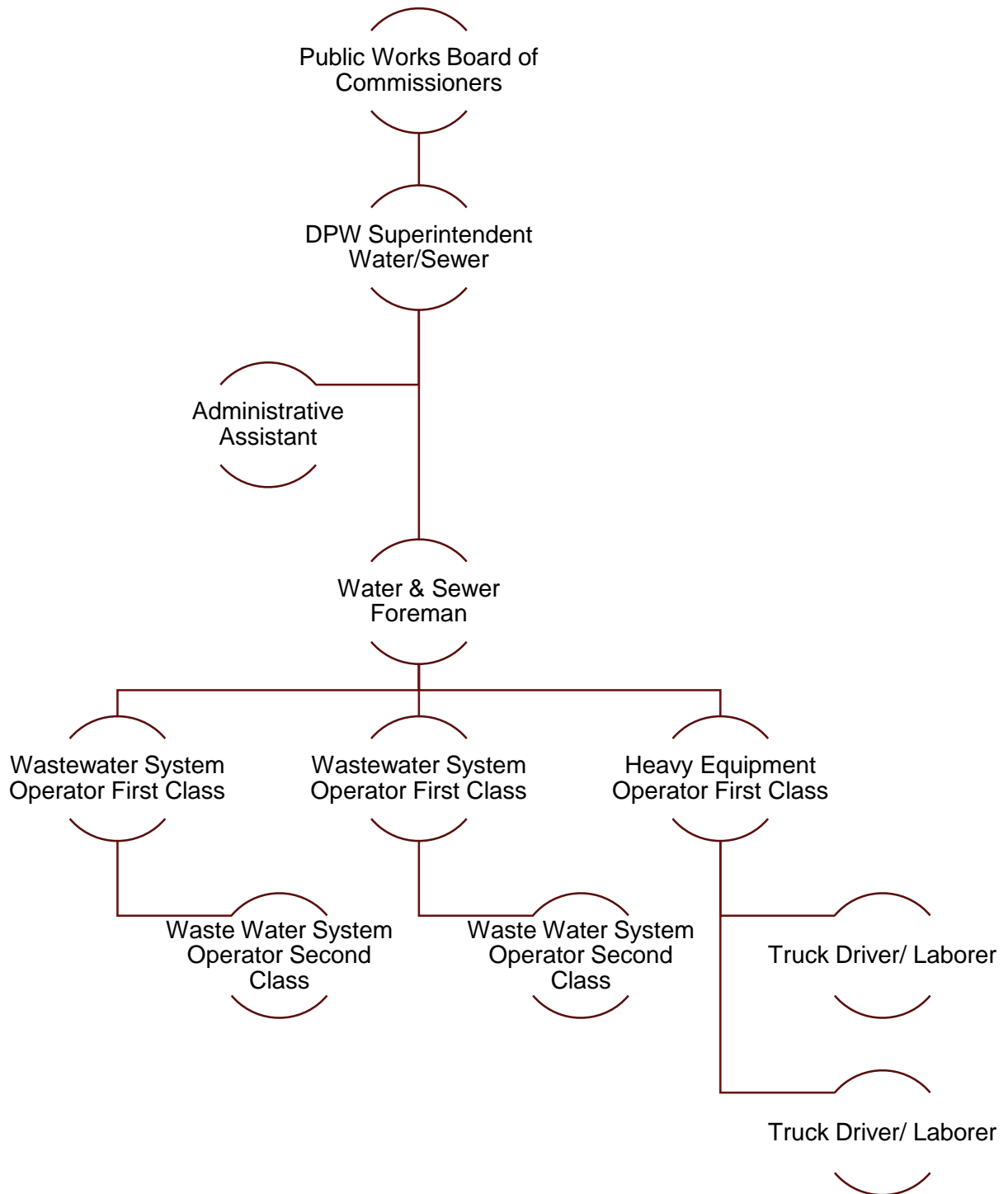
## Department Description

Responsible for the operation, maintenance and repairs of the Whitman Water Distribution and Sanitary Sewer Systems.

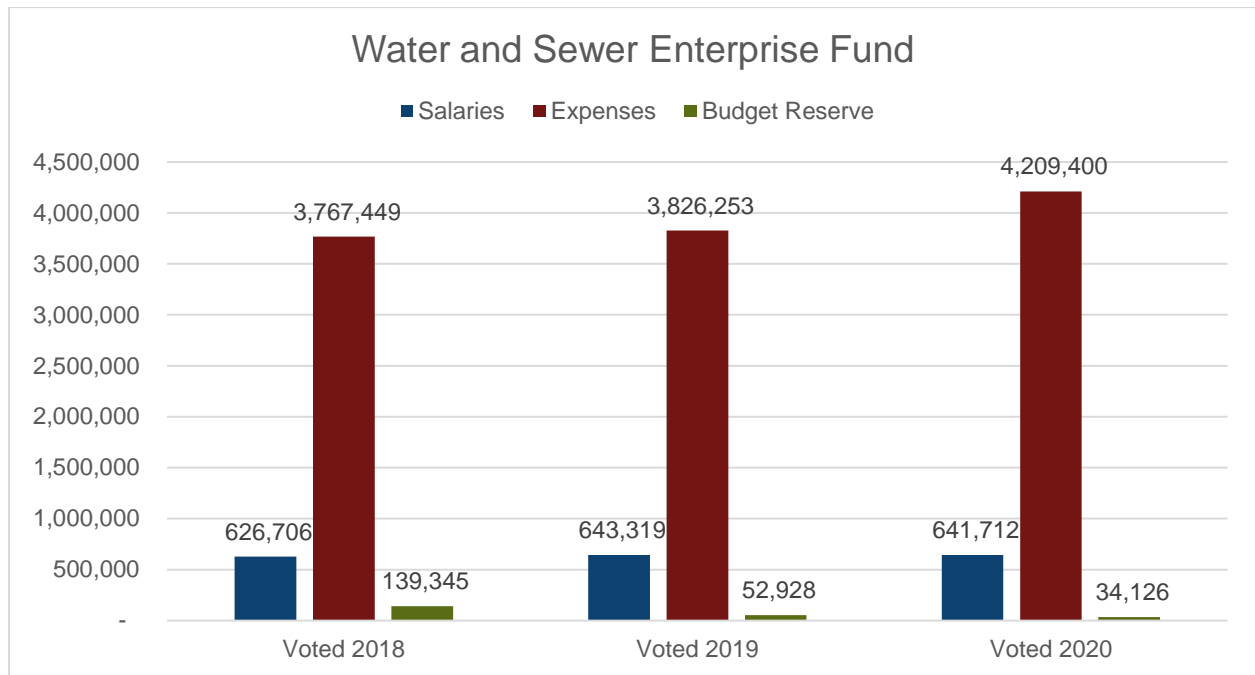
## FY2019 Accomplishments

1. Second repair of 20-inch sewer force main
2. Daily water sampling to ensure high water quality and potability
3. Routine flushing of all fire hydrants and water mains
4. Read and bill all water and sewer meters for billing twice a year
5. Located and marked water, sewer, and drain utilities for 571 customer requests

## Organizational Chart



## Budget History



# Council on Aging



Barbara J. Gavey  
Director



781-447-7619 x 5  
bgavey@whitman-ma.gov



16 Hayden Avenue

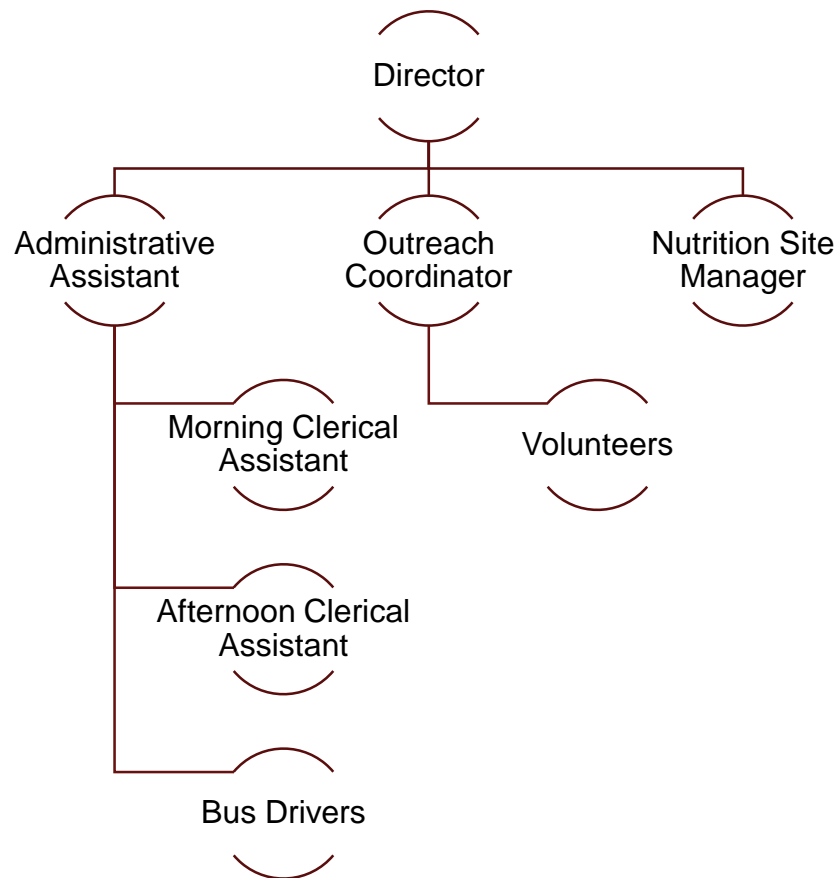
## Department Description

The Council on Aging ensures that Whitman's elder residents are provided an opportunity to age and live an independent, dignified, and secure lifestyle. The Council also assesses needs and provides services through an array of general programs, information, and socialization opportunities to seniors age 60 and older.

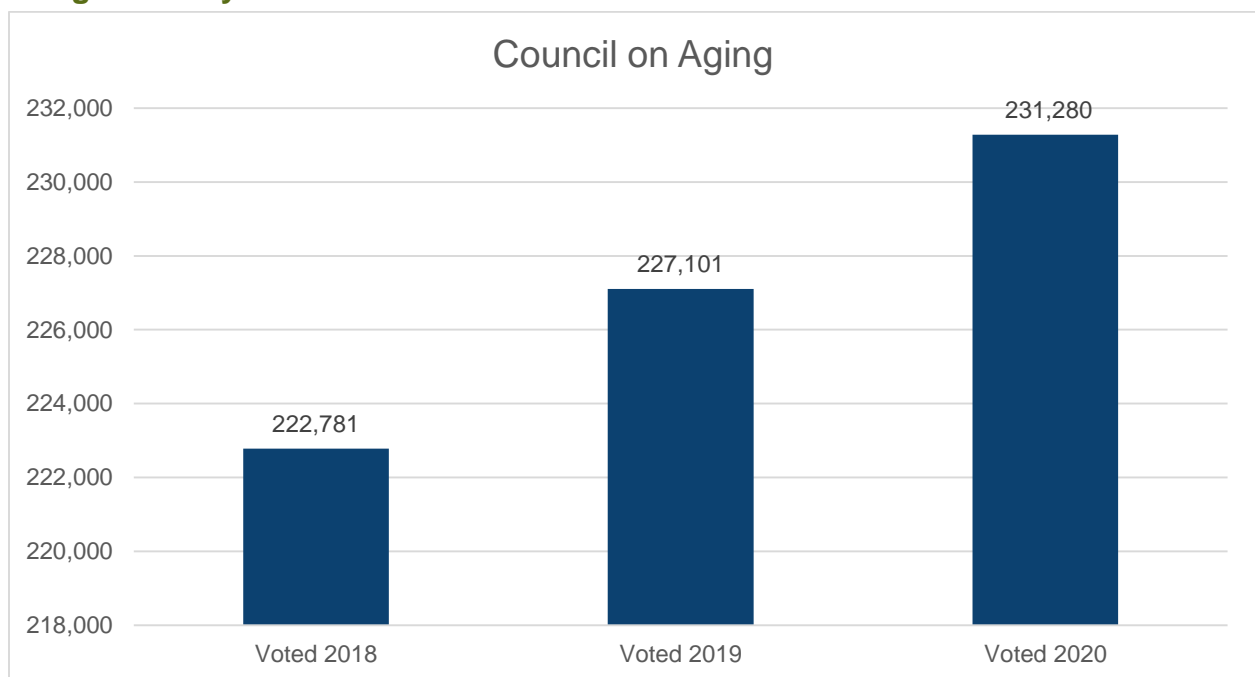
## FY2019 Accomplishments

1. Provided 662 in-house social, medical, educational, informational or cultural event opportunities
2. Provided 188 in-house fitness, exercise or health-related classes/activities
3. Provided 1,725 congregate meals and 4,611 home delivered meals
4. Provided 208 outside trips including shopping, dining, and cultural event opportunities resulting in 11,619 miles of transportation by Council on Aging vans
5. Responded to or initiated 9,589 phone contacts

## Organizational Chart



## Budget History





# Health Department / Board of Health



Alexis Andrews  
Health Inspector/  
Department Head



781-618-9756  
aandrews@whitman-  
ma.gov



Whitman Town Hall  
Lower Level  
54 South Avenue

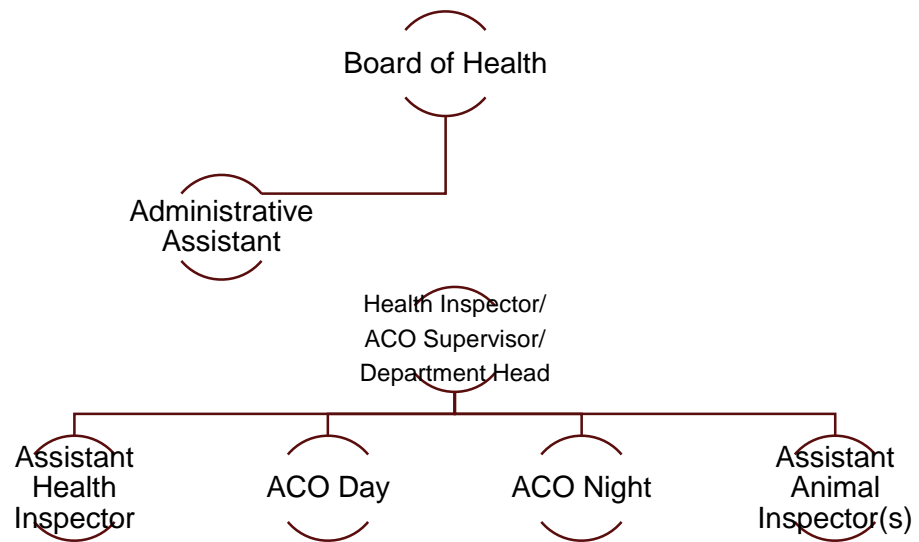
## Department Description

The Board of Health (BOH) is responsible for the protection of public health through public education and the enforcement of laws and regulations of the Sanitary Code in housing, food sales, service, public school cafeterias, public pools, tanning salons and camps through vigorous inspection. The department is responsible for the reporting of communicable diseases and the surveillance of wells, septic systems, lead and asbestos abatement and ground water protection under the State Environmental Code. The BOH is involved with the community in preventing, planning and enforcement in the areas of rabies investigations, nuisance complaints and tobacco law enforcement while working to serve in an efficient and caring manner.

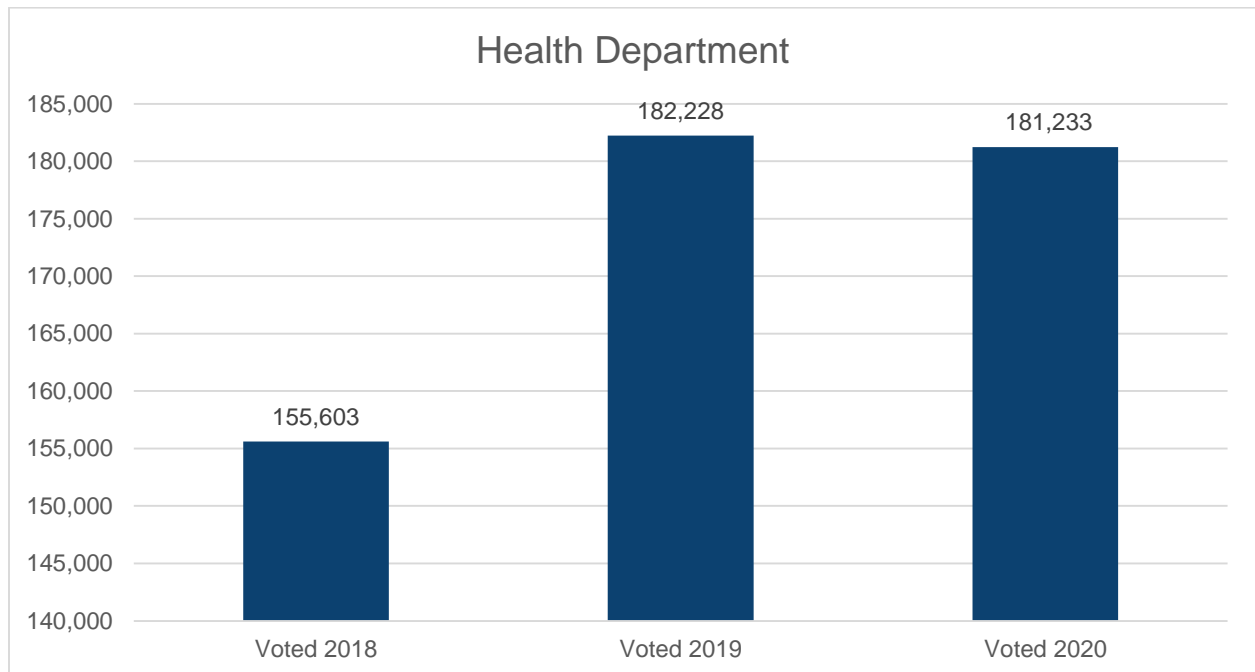
## FY2019 Accomplishments

1. Establishment of a clear communication strategy in order to foster community goodwill and awareness of rules and regulations, which in turn reduces health code violations.
2. Hired two Animal Control Officers after assuming authority over Animal Control/Shelter, which has enhanced public health through capacity to rapidly implement quarantine protocols.
3. Drafted and implemented new regulations for "Body Art."
4. Drafted and implemented new regulations for private drinking wells.
5. Updated Emergency Dispensing Site (EDS) and transitioned to a new facility.
6. Continued successful enforcement of 21 years as the legal purchase age for tobacco and tobacco products.

## Organizational Chart



## Budget History



# Veterans' Services



Thomas McCarthy  
Director of Veterans  
Services



781-618-9750  
tmccarthy@whitman-  
ma.gov



Whitman Town Hall  
Lower Level  
54 South Avenue

## Department Description

The Department of Veterans' Services administers both state and federal benefits to veterans of the US Armed Forces, as well as help shepherd veterans as they interact with the US Department of Veterans' Affairs or MA Department of Veterans' Services. Additionally, the Department of Veterans' Services plans municipal Veterans' Day and Memorial Day events and parades.

The Towns of Whitman and Abington have jointly formed a Veterans' Services District consisting of a Veterans' Services Director and a part-time Veterans' Services Officer. The Towns share the cost of operation, and veterans can seek service in either Town office.

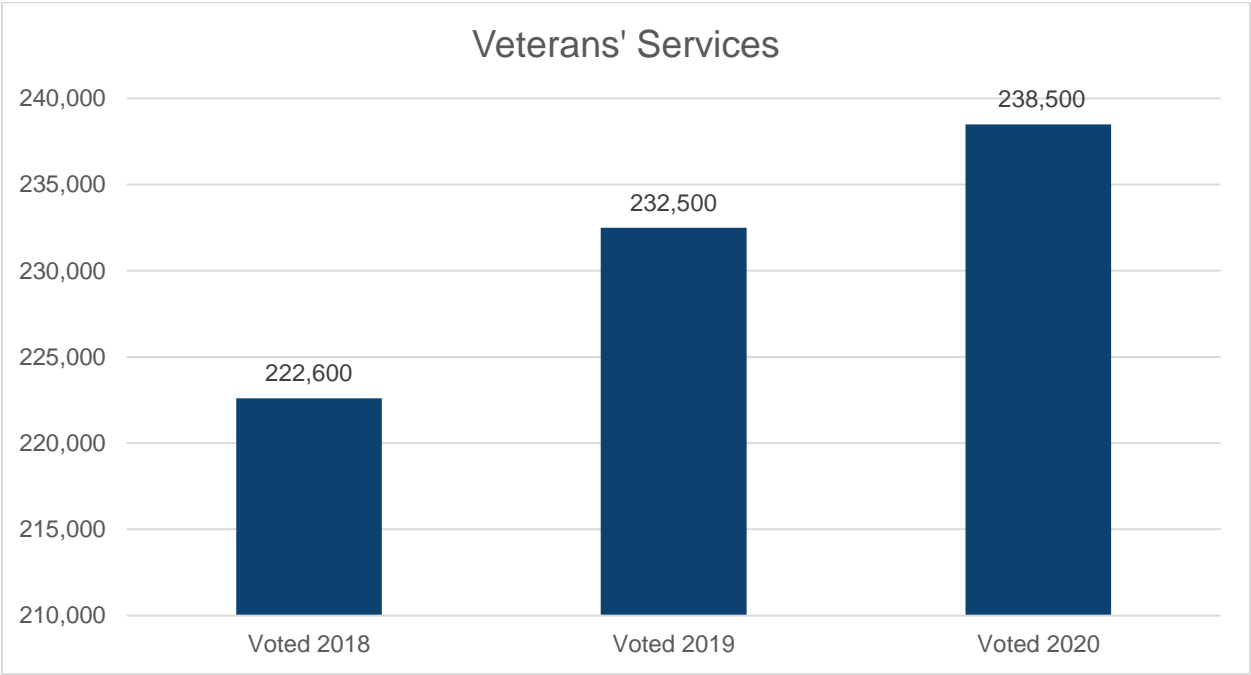
## FY2019 Accomplishments

1. Managed the temporary placement of "The Wall That Heals," a to-scale monument dedicated to Veterans of the Vietnam War
2. Provided services for over 300 veterans and their families

## Organizational Chart



**Budget History**



# Whitman Public Library



Marcie Walsh-O'Connor  
Director



781-618-984  
Mwalsh-oconnor@ocln.org



Whitman Public Library  
100 Webster Street

## Department Description

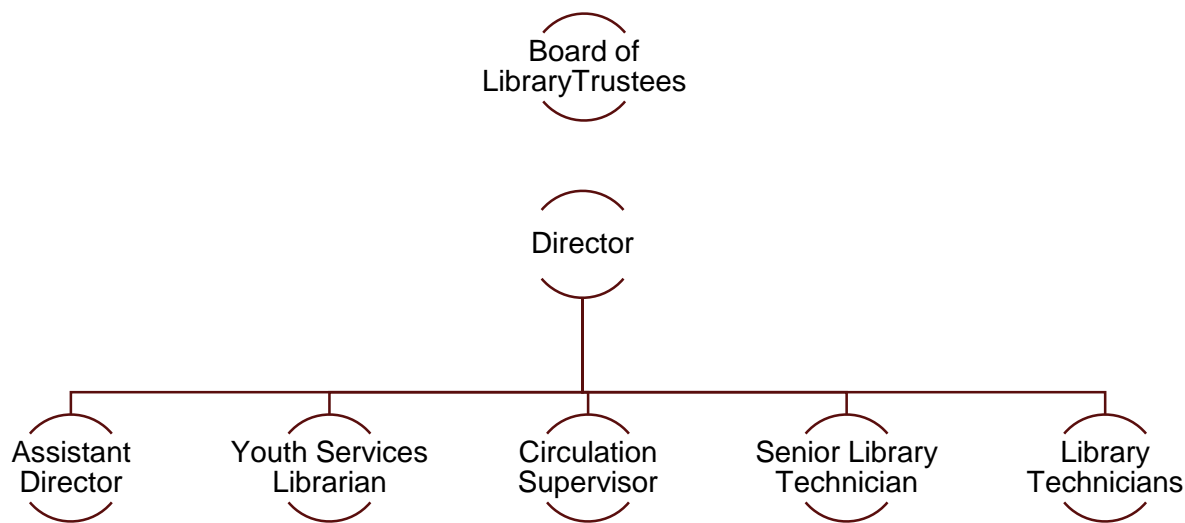
The Whitman Public Library seeks to provide all residents with a wide array of popular and educational materials in both its physical and virtual spaces. The library also aims to deliver inclusive resources and services that promote personal and intellectual growth. The Library offers a safe community gathering place regardless of age, gender, sexuality, and/or socioeconomic status.

The Library is governed by the Board of Library Trustees, which includes six members elected to three-year terms.

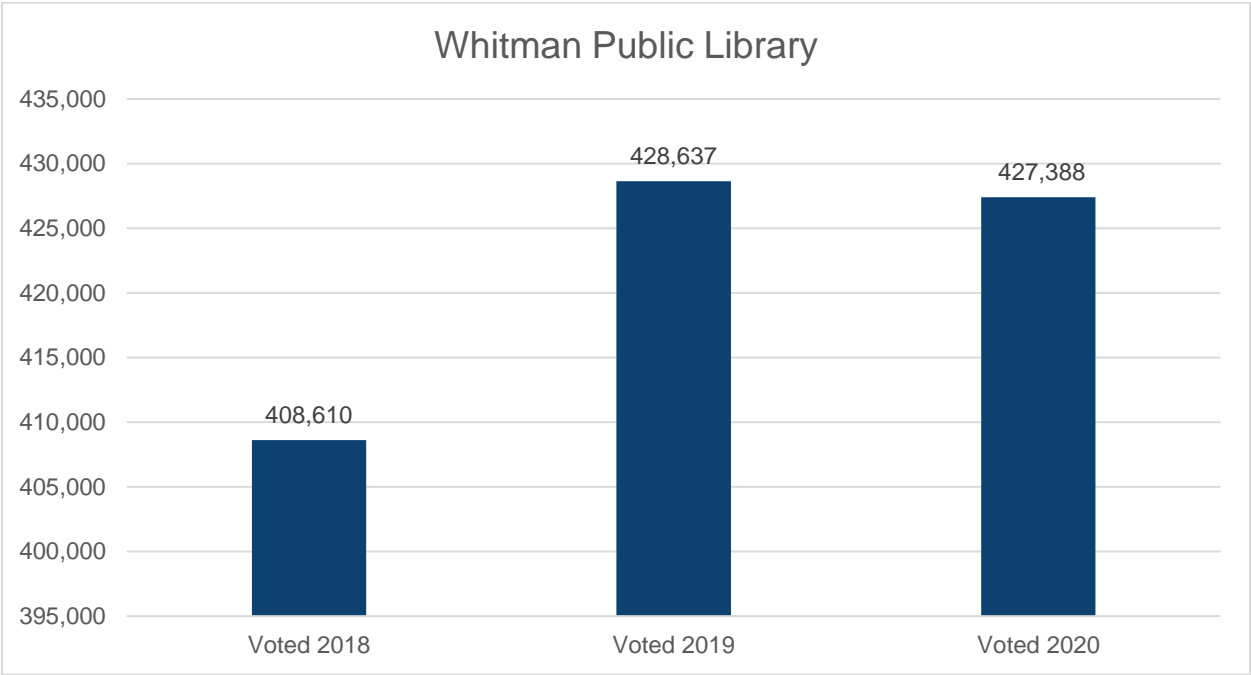
## FY2019 Accomplishments

1. Completed Long Range Plan for 2018-2024
2. Increased Summer Program Participation by 21%
3. Received many Cultural Council grants to increase program offerings
4. Increased collections for local charities that include but are not limited to toys, pajamas, winter attire, food and pet supplies
5. Increased technological support by offering facilities for job hunting, housing assistance and navigation of insurance and social programs, as well as increased hours of personal technology appointments

Organizational Chart



Budget History



# Recreation Department



Oliver Amado  
Director of Recreation  
Services



781-618-9758  
OAmado@whitman-ma.gov



Whitman Town Hall  
Lower Level  
54 South Avenue

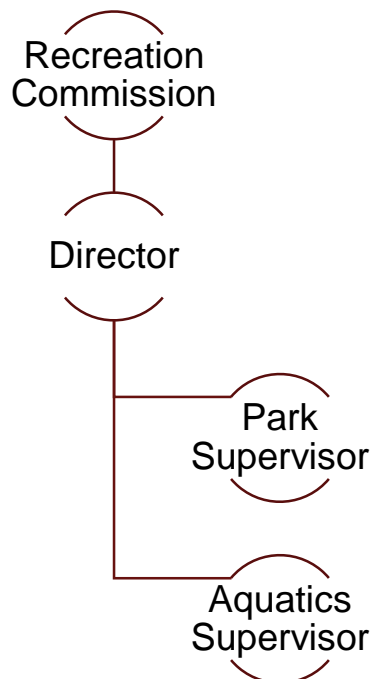
## Department Description

The Recreation Department is tasked with the development and management of programs and activities that are broadly accessible and affordable to the people of Whitman in order to promote community wellbeing, good health, and active lifestyles.

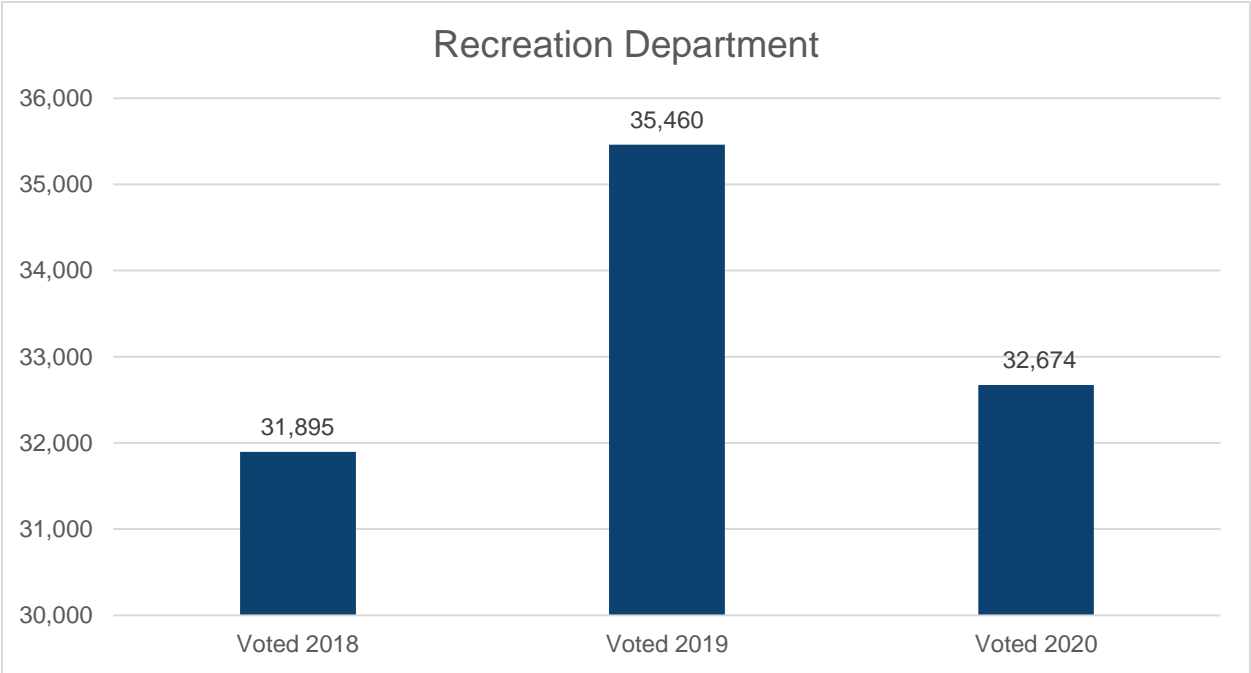
## FY2019 Accomplishments

1. Created seven new programs and 15 new events over the past four years.
2. Seasonal pass use has increased resulting in significant increase in fee income, permitting more activities.
3. Park program participation has increased 40%.
4. Field use fees for town fields has increased to support field maintenance.
5. Programs have expanded from simply a summer program to events throughout the year.

## Organizational Chart



**Budget History**





# Conservation Commission



George Porter  
Chairman



781-871-2477  
georgeporter60@gmail.com



Town Hall  
54 South Avenue

## Department Description

The Whitman Conservation Commission is a five-member board appointed by the Board of Selectmen specifically charged with the management and protection of Whitman's natural resources. The Commission's major duty is to interpret and enforce the Wetland Protection Act as it applies within the Town of Whitman. The Commission, operating under Mass. Department of Environmental Protection regulations, performs site inspections, holds public hearings, rules on specific cases for building projects that may impact wetlands, and answers citizen questions and complaints about infringement upon wetland areas.

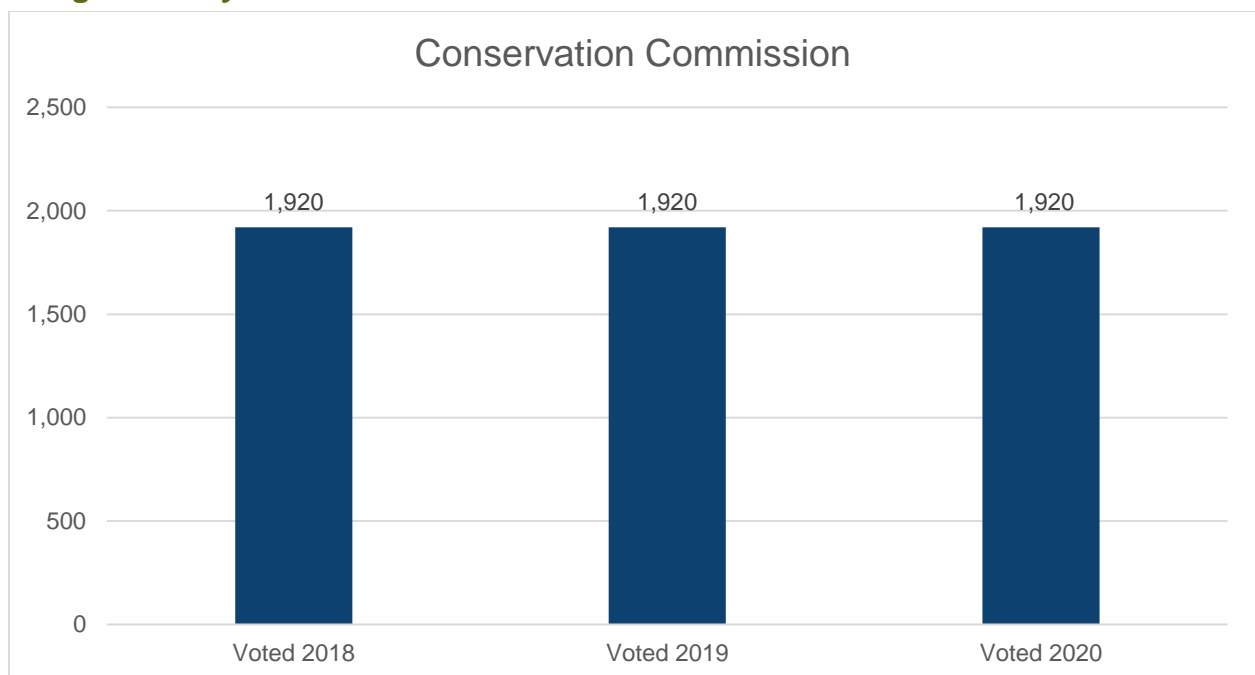
Meetings are held at 7:30PM on the first and third Tuesdays of each month in the Lower Town Hall Meeting Room. Other meetings and public hearings are scheduled as necessary. All meetings are open to the public and townspeople are invited to attend and bring to the attention of the Commission any questions or information related to environmental affairs.

## FY2019 Accomplishments

1. Over 75 site inspections conducted by the Commission, as well as:
  - 18 public hearings
  - 10 Orders of Conditions issued
  - One extension of an Order of Conditions
  - Eight Certificates of Compliance issued for work completed under terms of a previously issued Orders of Conditions
  - One ANRAD (or Abbreviated Notice of Resource Area Delineation) determination issued
  - Ruled on four Requests for Determinations of Applicability of the Wetlands Protection Act
2. Continuation of treatment program for weed control at Harding and Hobart Ponds during Summer season, administered by Solitude Lake Management (formerly Aquatic Control Technology)

3. Authorized funds for two dam assessment inspections at Hobart and Harding Ponds, in conjunction with the Board of Selectmen and Town Administrator and in accordance with State Department of Dams and Waterways requirements.
4. Continually meeting obligations to the citizens of Whitman to address concerns and answer questions related to the purview of the Commission, including coordination with various departments to faithfully and effectively weigh in on projects that impact Whitman's ecology.
5. The Commission has only three regular members at this time-two spaces are vacant. All three members attend every meeting in order to provide a quorum to conduct regular business and conduct public hearings (as required by law).

### Budget History



# Whitman Finance Committee



Rick Anderson  
Chair



781-771-4430  
rickanderson624@msn.com



Whitman Town Hall  
Room 19  
54 South Avenue

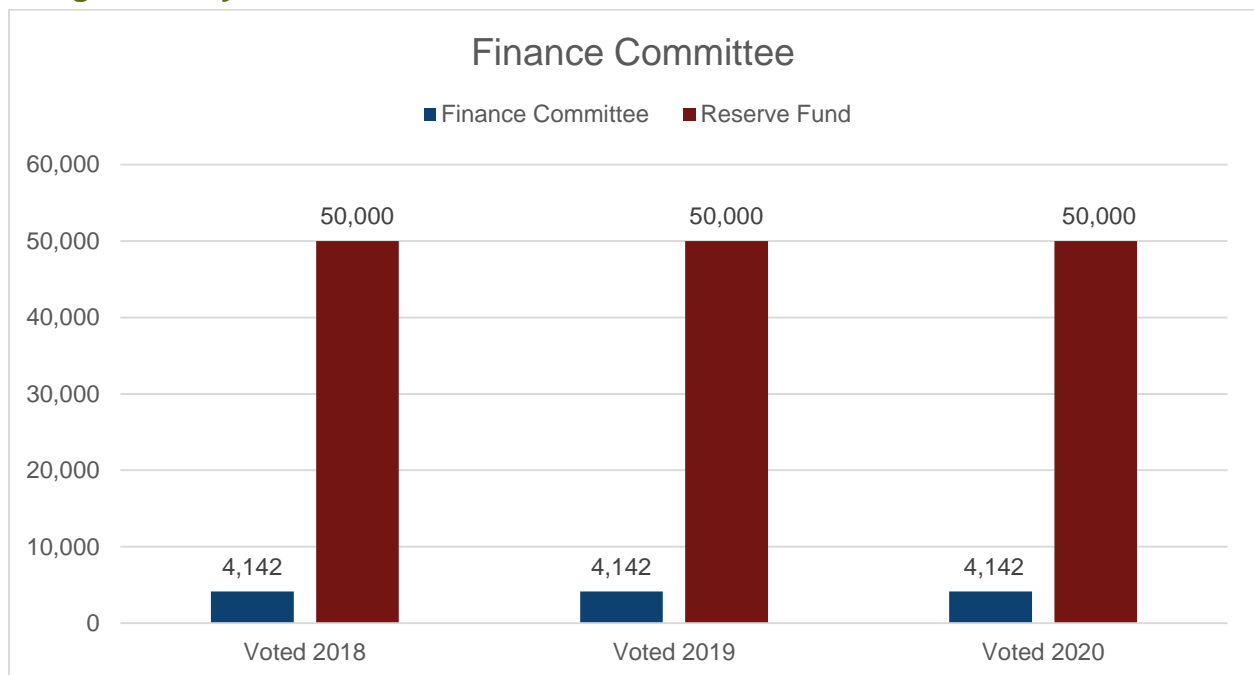
## Department Description

The Whitman Finance Committee acts as an impartial reviewing and recommending body for taxpayers relative to municipal financial issues, providing recommendations on Town Meeting requests for funding.

## FY2019 Accomplishments

1. Started budget cycle two months ahead of schedule
2. Developed joint financial management documents for Board of Selectmen and Finance Committee during FY19 budget cycle
3. Scheduled two meetings with each department and five joint meetings with the Board of Selectmen to ensure sound financial management

## Budget History



# Planning Board



Joe Foscaldo  
Chair



781-618-9700  
[planning@whitman-ma.gov](mailto:planning@whitman-ma.gov)



Whitman Town Hall  
54 South Avenue

## Department Description

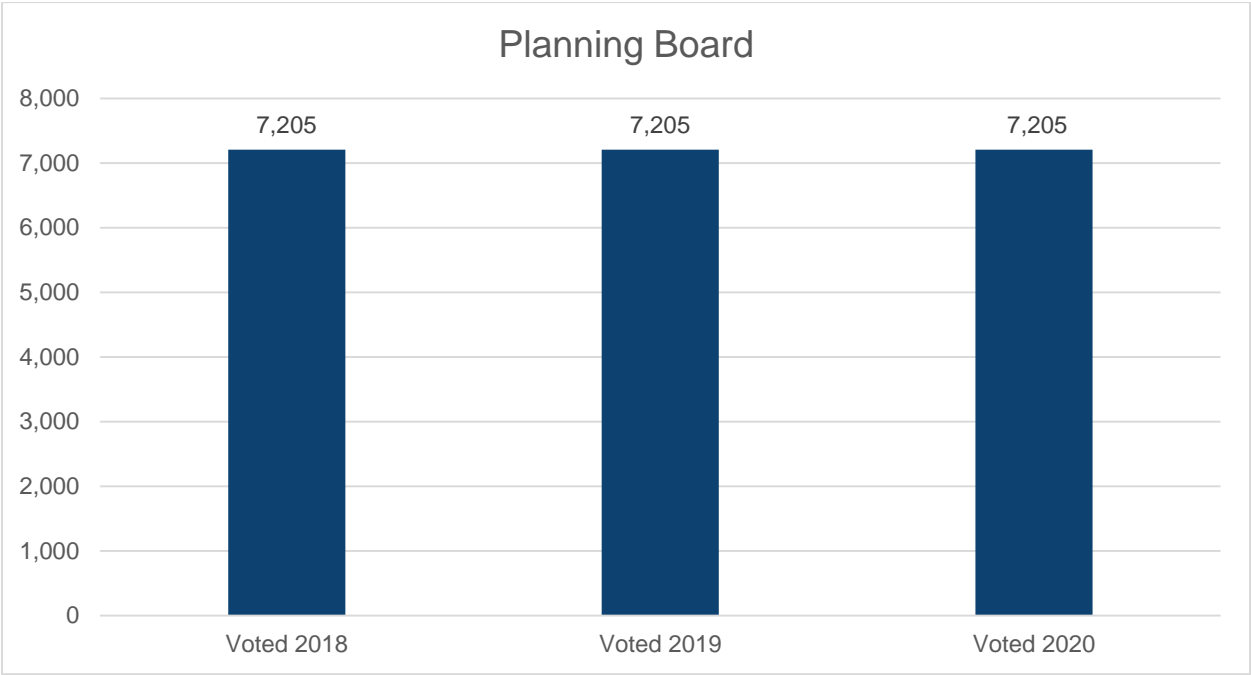
The Planning Board consists of seven elected members of varying terms.

The establishment of municipal planning boards is authorized by Massachusetts General Law, chapter 41, section 81A. The Planning Board is charged with the primary duty of serving as the local authority for the Subdivision Control Act; adopting rules and regulations governing the subdivision of land in the Town of Whitman. This includes reviewing all preliminary and definitive plan submittals for compliance under the Sub-Division Control bylaws established for our town.

Other responsibilities include, but are not limited to:

- Adopting a master plan and official map of our town
- Conducting studies, and, when necessary, preparing plans of the resources, possibilities and needs of our town for submittal to the Selectmen for their consideration
- Drafting and submitting zoning amendments for consideration when necessary and hold public hearings when a zoning amendment has been put forward. The board may also report its recommendation to the local legislature.

**Budget History**



# Town Moderator



Michael Seele  
Moderator



781-447-1453  
[mseele@whitman-ma.gov](mailto:mseele@whitman-ma.gov)



Whitman Town Hall  
54 South Avenue

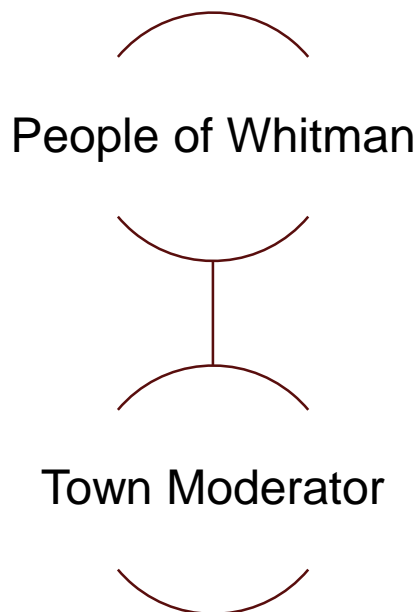
## Department Description

The Town Moderator officiates at Town Meetings and Special Town Meetings for the people of Whitman. Additionally, the Town Moderator appoints members of the Finance Committee.

## FY2019 Accomplishments

1. Effectively officiated at Town Meeting
2. Effectively officiated at Special Town Meeting
3. Appointed Finance Committee members

## Organizational Chart



# Zoning Board of Appeals



John Goldenrosen  
Chairman



781-618-9700



Whitman Town Hall  
54 South Avenue

## Department Description

The Zoning Board of Appeals has authority pursuant to M.G.L. c. 40A (Massachusetts' Zoning Act) and the Town of Whitman Zoning Bylaw to approve special permits and to grant variances from the Whitman Zoning Bylaw, grant site plan approvals and to consider appeals from orders of the building inspector or other administrative officials pertaining to zoning.

All petitions for variances, special permits and appeals from decisions of the building inspector are subject to the public notice requirements of the state Zoning Act (including mailing of notices to abutters and the placement of newspaper advertisements at the petitioner's expense) and require a public hearing. The affirmative vote of at least four members of the Zoning Board of Appeals is necessary to grant a special permit or variance, or to reverse any order or decision of the building inspector or other administrative official.

(NOTE: The ZBA does not have an office of its own. Records of decisions are kept by the Town Clerk and the Building Inspector.)

## FY2019 Accomplishments

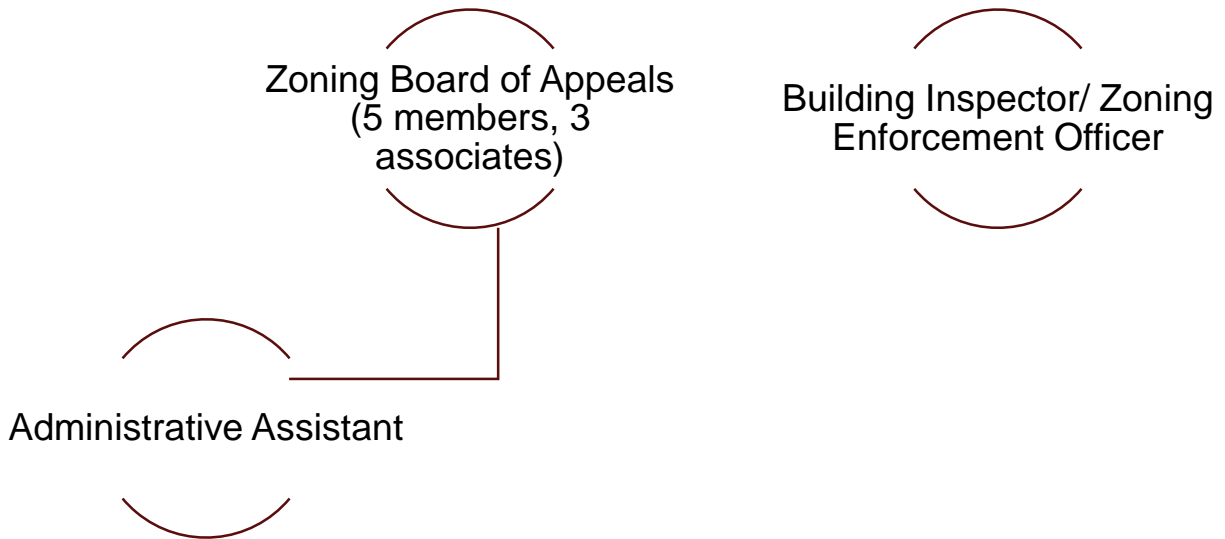
1. Held hearings and voted on approximately 30 petitions for special permits/variances/site plan approvals

## Organizational Chart

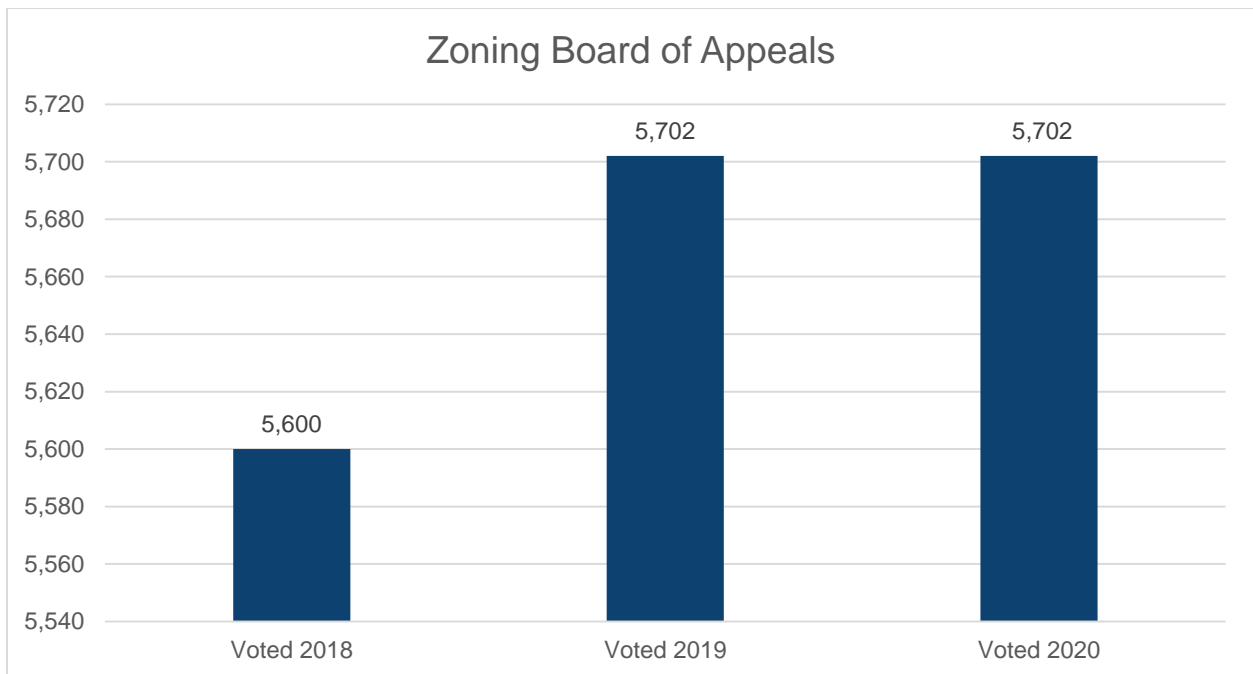
The Zoning Board of Appeals consists of five members. There are also three associate members, who are designated by the chairman to sit on a case if a regular member is unable to participate due to absence, conflict of interest, or any other reason. The members and associate members are appointed by the Board of Selectmen. It has been the practice of the current Building Inspector/Zoning Enforcement Officer to attend the ZBA meetings when possible, to be available if questions arise about the applicability of Zoning Bylaw provisions to a petition. The ZBA has a part-time administrative assistant, who works on an as-needed basis (and is paid on a per-hour basis). She processes petitions that have been filed with the Town Clerk, mails notices to abutters, and arranges for the required newspaper ads. She attends the ZBA

meetings, takes notes, and prepares drafts of ZBA decisions, which are finalized after review and revision by the ZBA Chairman.

### Organizational Chart

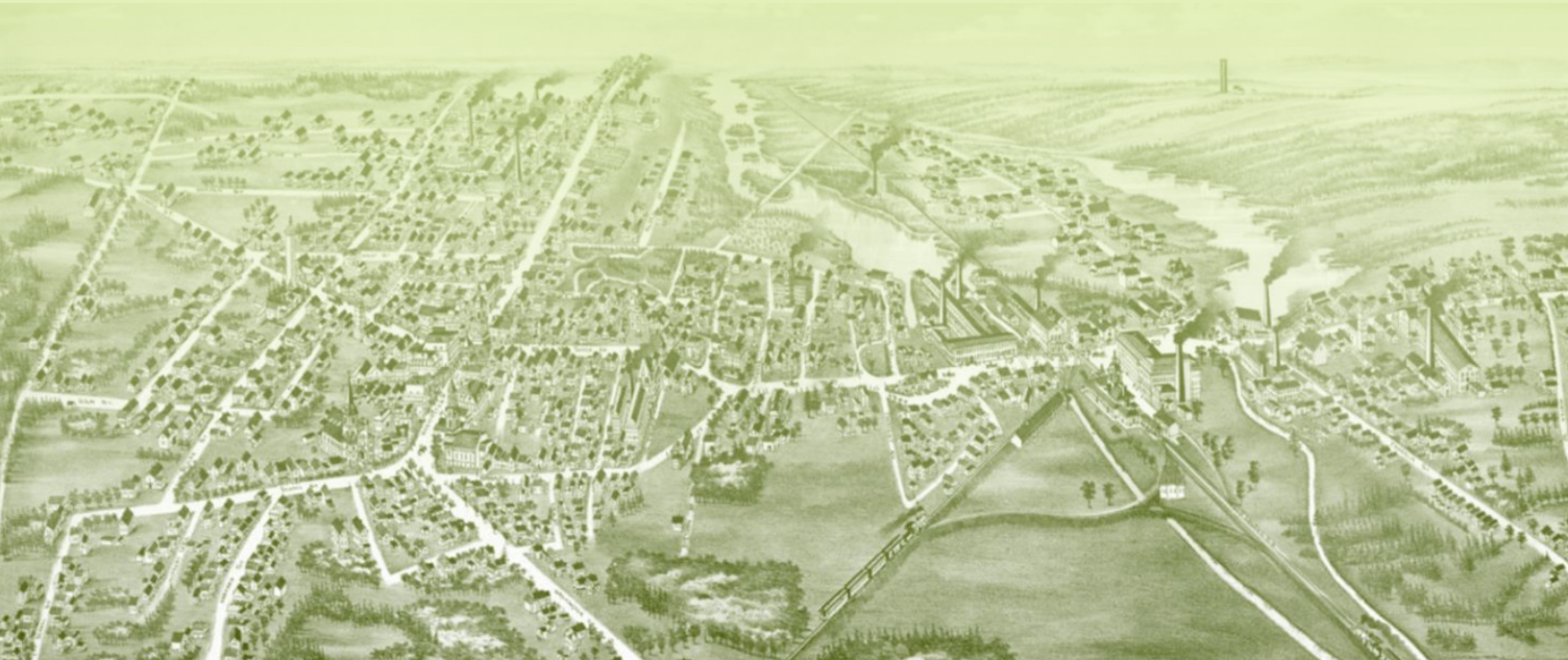


### Budget History





# Appendices



## Appendix A: Glossary

**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 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, 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.

**Enterprise Fund:** An enterprise fund, authorized by MGL Ch. 44 §53F½, 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 IGR 08-101

**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.

**Equalized Valuation/EQV:** 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.

**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.

**Free Cash:** 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. Free cash is not available for appropriation until certified by the Director of Accounts.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Indirect Costs: 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.

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 2½ provisions.

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

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.

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.

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.

PILOT/ Payment 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 organization 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.

Proposition 2½: A state law enacted in 1980, Proposition 2½ 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.

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. 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.

Recap Sheet/Recap/Tax Rate Recapitulation Sheet: A document submitted by a city or town to the Massachusetts Department of Revenue (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).

Schedule A: A statement of revenues, expenditures and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the Uniform Massachusetts Accounting System (UMAS) manual.

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)

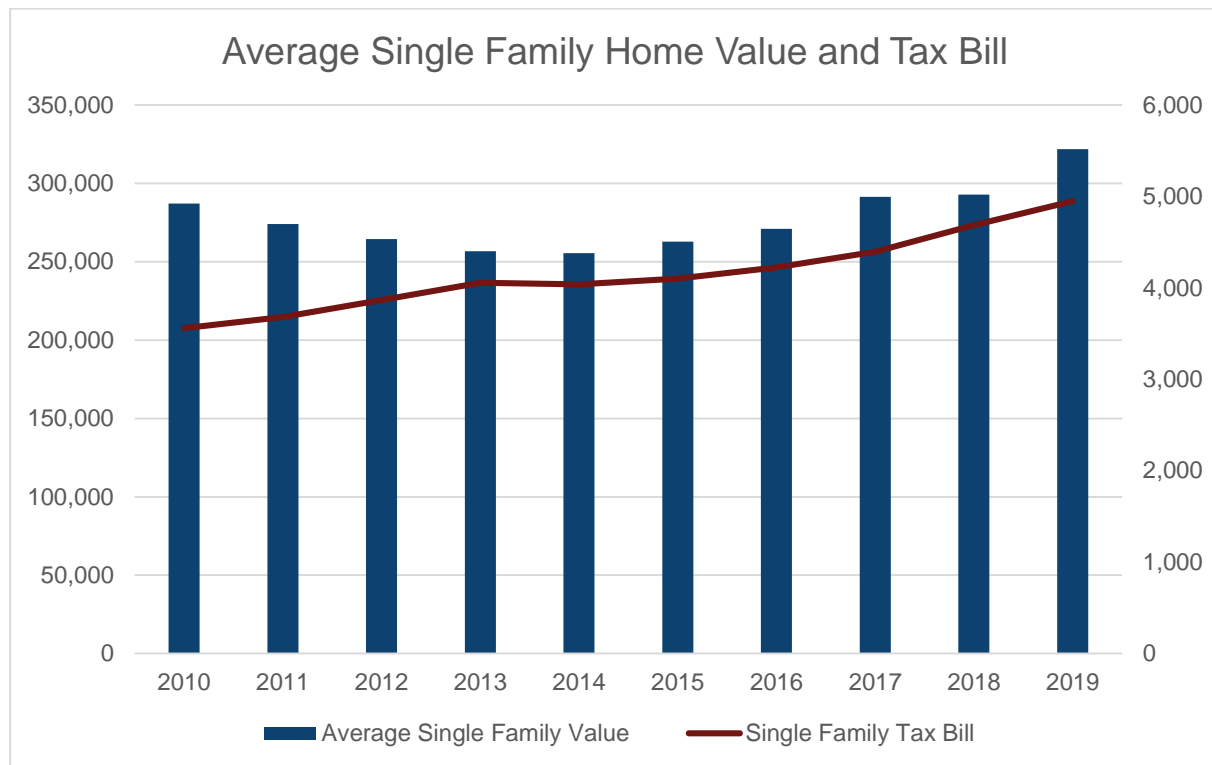
State Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose,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

Senior Work-Off Program: The board of selectmen, town council or mayor with the approval of the city council in a community that has accepted G.L. Ch. 59 §5K may establish a property tax work-off program for taxpayers over 60 years old. Under the program, participating taxpayers volunteer their services to the municipality in exchange for a reduction in their tax bills.

User Charges / Fees: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Any increases in the fees must satisfy the three tests set forth in the so called Emerson case. (See Emerson College v. Boston, 391 Mass. 415 (1984))

*Many definitions were adapted from the Massachusetts Department of Revenue's Municipal Finance Glossary (May 2008). For additional definitions, please see:  
<http://www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf>*

## Appendix B: Average Single Family Tax Bill



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Year	Total Single Family Value	Single Family Parcels	Avg. Single Family Value	Avg. Single Family Tax Bill	Rank*
2010	939,711,000	3,274	287,022	3,559	181
2011	902,880,840	3,294	274,099	3,681	180
2012	873,354,896	3,302	264,493	3,867	177
2013	847,994,896	3,303	256,735	4,054	175
2014	845,617,696	3,310	255,474	4,039	185
2015	874,761,900	3,329	262,770	4,102	194
2016	903,313,500	3,334	270,940	4,224	197
2017	972,153,000	3,336	291,413	4,395	195
2018	980,109,900	3,348	292,745	4,687	183
2019	1,080,573,700	3,358	321,791	4,949	

\*Note: Rank out of 351 municipalities in Massachusetts.

<sup>2</sup> The data source is the Town's LA-4 and Tax Rate Recapitulation Sheet submitted by the Board of Assessors. These data may be found on the Massachusetts Department of Revenue, Division of Local Services interactive webpage: <https://dlsgateway.dor.state.ma.us>