

## Selectboard Report 2023

In 2023 we were happy to leave the pandemic behind us, but still had several challenges to deal with throughout the year. We were able to work through them as a team and luckily finished out the year with a mild winter.

Mid-year Dan Keller decided it was time to retire from the Board after over 20 years of service, (which followed 17 years of service on the Finance committee!). We so appreciated all of Dan's contributions to the Town and the Board and realize how much of what we have accomplished is because of his leadership and wisdom over the last 20 years. Thank you Dan! His retirement led to the election of our newest member, Paul Doud, who has spent the rest of the year learning the ropes and testing the waters. Welcome to the team, Paul! Laurie DiDonato remained Chair, and Gillian Budine became Vice Chair.

The Mormon Hollow Culvert project took a lot of our time and energy as unprecedented storm conditions and questionable construction led to not one but two failures of the rebuilt culvert and required additional work. It was finally completed satisfactorily in the fall, to the relief of all involved. Similarly, the PFAS remediation project at Swift River School hit a few snags in its home stretch, but was completed and is now supplying clean water to our students.

Additionally, a proposed battery storage project looking to be sited in a wooded area off Wendell Depot Road required a lot of Board attention. The proponents have chosen to bypass Town bylaws and zoning restrictions and go to the DPU for approval, so the Board, with assistance and input from our legislators and from the citizens group "No Assault and Batteries", has worked hard to understand the details of the project and how it might affect Wendell, and to advocate for local control so we can have a say as to whether and how this project comes to Wendell.

In other work and notable happenings over the year, the Selectboard:

- Acquired meeting equipment to enable Selectboard meetings to become hybrid so members and attendees can join both in person and remotely.
- Honored Dan Leahy as Citizen of the Year for his work on the new Open Space Plan and his eager assistance on many other town projects.
- Worked with the Public Safety Planning Committee and the Town of New Salem to update the Shared Fire Chief position and to pass legislation to allow Joe Cuneo to continue as Chief beyond the age of 65.
- Approved an updated Personnel Policy, carefully edited and improved through the work of the Personnel Committee led by Carolyn Manley.
- Worked with the Tree Warden and National Grid to remove trees from the roadside
- Worked with Tree Warden to start a Wood Bank, with grant funding from the State

- Worked with several stakeholders, including Dan Leahy, DCR, and Audubon, to generate a plan for the removal of the structure and transfer of the property at 40 Gate lane to DCR for conservation.
- Worked with the Franklin County Housing Authority to apply for CDBG funding for households to perform code and energy efficiency improvements.
- With the guidance of the Website Committee and vendor ProudCity, our onboarding team worked to design, test, and launch a new website.
- Replaced the roof on the Highway Garage, and installed a solar array on the new roof (a generous gift from Bill Ashley of Greenfield).
- Worked with stakeholders on determining how best to move forward with the WRATS redeemables policy.
- Began a Capital Improvement Committee
- Joined FRCOG and several other towns on a regional effort for digital equity planning and implementation.
- Introduced and passed a town meeting article to petition the state legislature to grant noncitizen permanent residents (Resident Aliens) in the Town of Wendell the ability to vote in all Wendell town meetings, elections, and actions, and to serve on elected and appointed Wendell municipal boards and committees.
- Continued or completed several town building and infrastructure projects under the guidance of our project manager, Phil Delorey, including tree removal and water damage fixes at the Library, designs for needed updates to the Wendell Erving bridge, and work on capping the landfill.
- Appointed Kathy-Anne Becker as Town Crier
- Funded the installation of new basketball hoops at Swift River School

Thanks to all our staff and volunteers for their work this year!

Respectfully submitted,  
Laurie DiDonato

## TAX COLLECTOR REPORT

Fiscal Year 2023 tax rate was set at \$21.41/\$1000.00, a decrease of \$1.83/\$1000). This was a revalue year for the Town. Preliminary tax bills were due November 1, 2022 and the actual Tax bills were due May 1, 2023.

Total assessed FY 23 Real Estate tax totaled \$2,306,171.79  
 FY 23 Personal Property \$376,772.30; and FY 23 Excise \$94,070.05

Total money collected during FY 23 = \$2,711,268.19  
 Betterment & Rollback= \$7675.79

Subsequent = \$27,710.79  
 Internal Abatement of Owner Unknowns FY23 = \$5,829.96

Allocated as follows:	Real Estate Tax	\$2,196,027.83
	Personal Property	\$ 378,854.30
	Interest:	\$ 29,376.87
	Motor Vehicle:	\$ 94,896.72
	Interest	\$ 1,385.48
	Fees:	\$ 10,740.00
	Betterment	\$ 2,589.12
	Rollback /Subsequents	\$ 32,797.46

Yearly breakdowns:

FY	Real Estate & Pers Property	Motor Vehicle
2009	-0-	72.50
2016	-0-	40.00
2017	-0-	41.25
2018	-0-	91.88
2019	-0-	272.81
2020	-0-	378.75
2021	41,833.24	1,357.84
2022	63,331.40	14,317.76
2023	2,469,717.49	78,323.93
Betterment	2,589.12	
Rollback	5,086.67	
Fees/Interest:	41,502.35	
Owner Unknown Abatements	\$5,829.96	
Subsequents	\$27,710.79	

Respectfully Submitted: Penny Delorey, Collector

<b>FY 2023 TREASURERS' ANNUAL REPORT</b>			
<b>GENERAL FUND:</b>		<b>STATE/GRANT FUNDS:</b>	
TAX COLLECTOR	\$2,717,058.92	FIRE SAFE GRANT	\$5,798.84
STATE OWNED LAND	\$156,276.00	EMERGENCY MANAGEMENT	\$2,470.00
TAX TITLE PRINCIPAL	\$6,700.00	EXTENDED POLLING HRS	\$1,494.99
ELDERLY EXEMPTIONS	\$8,008.00	CULTURAL COUNCIL	\$5,572.00
TOTAL TAX REVENUE	<b>\$2,888,042.92</b>	CHAPTER 90	\$171,392.00
		CDBG GRANT	\$0.00
KITCHEN REV FUND	\$1,427.55	COMMUNITY COMPACT GRANT	\$25,005.00
PLUMBING INSPECTOR	\$240.00	ARPA FUNDS (TRACTOR)	\$40,000.00
WIRING INSPECTOR	\$3,475.00	ARPA FUNDS	\$131,220.10
WRATS RECYCLING REV	\$9,631.31	LIBRARY COMMISSIONERS	\$4,520.04
TOTAL REVOLVING FUNDS:	<b>\$14,773.86</b>	MISC STATE AID	\$42,822.27
		OPIOID SETTLEMENT	\$464.66
BOARD OF HEALTH	\$4,723.55	REGIONAL TRANSPORTATION	\$0.00
BUILDING INSPECTOR	\$8,498.00	SMALL BRIDGE GRANT	\$395,167.25
CONSERVATION COMMISSION	\$5,330.00	STATE CHARGES	(\$2,926.00)
COUNCIL ON AGING	\$969.00	UNRESERVED GOVT AID	\$201,883.00
FIRE DEPARTMENT	\$415.00	WRAP FUNDS	\$154,628.78
HIGHWAY DEPARTMENT	\$50.00	VETERANS BENEFITS	\$9,329.00
HEALTH INSURANCE	\$9,814.86	TOTAL STATE/GRANT REVENUE	<b>\$1,188,841.93</b>
LIBRARY DONATIONS	\$14,682.86	<b>MLP RELATED REV:</b>	
MASS DOT	\$136.43	LONG TERM BORROWING	<b>\$1,239,588.00</b>
MISCELLANEOUS	\$25,244.92		
INSP SERV ADMIN FEES	\$360.00	SUBSCRIBER FEES	\$446,226.11
SELECTBOARD	\$2,146.00	INTEREST	\$1,416.74
SEPTIC BETTERMENT	\$1,970.44	TOTAL BROADBAND REVENUE	<b>\$447,642.85</b>
SRS WIND & DOOR REIMB	\$15,462.00	<b>BORROWING:</b>	
TAX COLLRCTOR FEES	\$575.00	SRS WIND & DOOR	\$200,000.00
TOWN CLERK	\$1,093.00	HIGHWAY EQUIP	\$0.00
TAX TITLE INT & FEES	\$4,200.00		<b>\$200,000.00</b>
WRATS	\$46,614.97	<b>CEMETERY:</b>	
INTEREST	\$21,060.17	CEMETERY PERPETUAL CARE	<b>\$2,300.00</b>
TOTAL MISC REVENUE	<b>\$163,346.20</b>		
		<b>SUMMARY</b>	
		7/1/2022 BEGINNING BALANCE	\$3,831,294.14
		TOTAL RECEIPTS	\$6,144,535.76
		TOTAL EXPENSES	(\$7,738,943.41)
		MISC ADJUSTMENTS	\$9,521.18
		6/30/2023 ENDING BALANCE	<b>\$2,246,407.67</b>
		Respectfully Submitted:	
		Carolyn U Manley, Treasurer 6/30/2023	





Town of Wendell  
Budget to Actual Summary Report  
7/1/2022-6/30/2023

Account Title	Original Budget	Revised Budget	Total Budget	YTD Actual	Balance	% Exp
<b>Moderator</b>						
Salaries & Wages, Elected Offi	150.00	0.00	150.00	150.00	0.00	100.00%
Salaries & Wages, Dept assistant	<u>50.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>100.00%</u>
Total Moderator	200.00	0.00	200.00	200.00	0.00	100.00%
<b>Selectboard</b>						
Salaries & Wages, Elected Offi	12,000.00	0.00	12,000.00	12,000.00	0.00	100.00%
Salaries & Wages, Dept assistant	3,500.00	0.00	3,500.00	3,121.26	378.74	89.18%
Shared Clerk	2,845.00	0.00	2,845.00	2,845.00	0.00	100.00%
General Expenses	4,500.00	0.00	4,500.00	4,589.72	(89.72)	101.99%
Mediation	490.00	(353.73)	136.27	0.00	136.27	0.00%
Encumbered	<u>0.00</u>	<u>440.00</u>	<u>440.00</u>	<u>263.64</u>	<u>176.36</u>	<u>59.92%</u>
Total Selectboard	23,335.00	86.27	23,421.27	22,819.62	601.65	97.43%
<b>Town Administrator</b>						
Salaries & Wages	35,023.00	0.00	35,023.00	35,023.00	0.00	100.00%
General Expenses	<u>400.00</u>	<u>0.00</u>	<u>400.00</u>	<u>175.00</u>	<u>225.00</u>	<u>43.75%</u>
Total Town Administrator	35,423.00	0.00	35,423.00	35,198.00	225.00	99.36%
<b>Finance Committee</b>						
General Expenses	<u>150.00</u>	<u>0.00</u>	<u>150.00</u>	<u>138.00</u>	<u>12.00</u>	<u>92.00%</u>
Total Finance Committee	150.00	0.00	150.00	138.00	12.00	92.00%
<b>Reserve Fund</b>						
General Expenses	<u>25,000.00</u>	<u>(5,615.67)</u>	<u>19,384.33</u>	<u>0.00</u>	<u>19,384.33</u>	<u>0.00%</u>
Total Reserve Fund	25,000.00	(5,615.67)	19,384.33	0.00	19,384.33	0.00%
<b>Finance Director</b>						
Salaries & Wages	<u>3,600.00</u>	<u>0.00</u>	<u>3,600.00</u>	<u>900.00</u>	<u>2,700.00</u>	<u>25.00%</u>
Total Finance Director	3,600.00	0.00	3,600.00	900.00	2,700.00	25.00%
<b>Accountant</b>						
Salaries & Wages	27,161.00	0.00	27,161.00	27,161.00	0.00	100.00%
General Expenses	750.00	0.00	750.00	750.00	0.00	100.00%
Town Audit	<u>6,000.00</u>	<u>15,000.00</u>	<u>21,000.00</u>	<u>16,500.00</u>	<u>4,500.00</u>	<u>78.57%</u>
Total Accountant	33,911.00	15,000.00	48,911.00	44,411.00	4,500.00	90.80%

Assessors							
Salaries & Wages	10,500.00	0.00	10,500.00	9,625.39	874.61	91.67%	
General Expenses	42,570.00	0.00	42,570.00	35,758.74	6,811.26	84.00%	
Solar Pilot Consultant	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00%</u>	
Total Assessors	53,070.00	5,000.00	58,070.00	45,384.13	12,685.87	78.15%	
Revaluation							
General Expenses	<u>6,000.00</u>	<u>26,619.21</u>	<u>32,619.21</u>	<u>0.00</u>	<u>32,619.21</u>	<u>0.00%</u>	
Total Revaluation	6,000.00	26,619.21	32,619.21	0.00	32,619.21	0.00%	
Treasurer							
Salaries & Wages, Elected Offi	20,800.00	0.00	20,800.00	20,800.00	0.00	100.00%	
Salaries & Wages, Dept assistant	800.00	0.00	800.00	385.95	414.05	48.24%	
General Expenses	2,635.00	0.00	2,635.00	2,574.20	60.80	97.69%	
Treasurer Financial Advisor 216	0.00	9,250.00	9,250.00	1,100.00	8,150.00	11.89%	
Municipal Advisory Fees	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00%</u>	
Total Treasurer	25,235.00	9,250.00	34,485.00	24,860.15	9,624.85	72.09%	
Collector							
Salaries & Wages, Elected Offi	20,800.00	0.00	20,800.00	20,800.00	0.00	100.00%	
Salaries & Wages, Dept assistant	9,000.00	0.00	9,000.00	9,000.00	0.00	100.00%	
General Expenses	21,300.00	0.00	21,300.00	13,303.02	7,996.98	62.46%	
Encumbered	<u>0.00</u>	<u>525.45</u>	<u>525.45</u>	<u>515.77</u>	<u>9.68</u>	<u>98.16%</u>	
Total Collector	51,100.00	525.45	51,625.45	43,618.79	8,006.66	84.49%	
Legal							
General Expenses	13,000.00	0.00	13,000.00	6,750.49	6,249.51	51.93%	
Encumbered	<u>0.00</u>	<u>1,900.00</u>	<u>1,900.00</u>	<u>300.00</u>	<u>1,600.00</u>	<u>15.79%</u>	
Total Legal	13,000.00	1,900.00	14,900.00	7,050.49	7,849.51	47.32%	
Data Processing							
IT Capital Purchases	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00%	
IT Systems Maint	<u>7,500.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>2,250.00</u>	<u>5,250.00</u>	<u>30.00%</u>	
Total Data Processing	7,500.00	3,000.00	10,500.00	2,250.00	8,250.00	21.43%	
Tax Title/Foreclosure							
General Expenses	<u>5,000.00</u>	<u>10,032.62</u>	<u>15,032.62</u>	<u>1,333.20</u>	<u>13,699.42</u>	<u>8.87%</u>	
Total Tax Title/Foreclosure	5,000.00	10,032.62	15,032.62	1,333.20	13,699.42	8.87%	
Other Operations Support							
Internet Connection	9,000.00	0.00	9,000.00	8,199.25	800.75	91.10%	
Bulk Mail Permit	<u>750.00</u>	<u>353.73</u>	<u>1,103.73</u>	<u>1,103.73</u>	<u>0.00</u>	<u>100.00%</u>	
Total Other Operations Support	9,750.00	353.73	10,103.73	9,302.98	800.75	92.07%	



Licensing & Registration							
Sal Constable	<u>490.00</u>	<u>0.00</u>	<u>490.00</u>	<u>490.00</u>	<u>0.00</u>	<u>100.00%</u>	
Total Licensing & Registration	490.00	0.00	490.00	490.00	0.00	100.00%	
Town Clerk							
Salaries & Wages, Elected Offi	13,500.00	0.00	13,500.00	13,500.00	0.00	100.00%	
Salaries & Wages, Dept assistant	3,500.00	0.00	3,500.00	1,560.02	1,939.98	44.57%	
General Expenses	2,520.00	0.00	2,520.00	1,783.51	736.49	70.77%	
Encumbered	<u>0.00</u>	<u>228.52</u>	<u>228.52</u>	<u>228.52</u>	<u>0.00</u>	<u>100.00%</u>	
Total Town Clerk	19,520.00	228.52	19,748.52	17,072.05	2,676.47	86.45%	
Elections							
Salaries & Wages, Elected Offi	240.00	0.00	240.00	240.00	0.00	100.00%	
Salaries & Wages, Dept assistant	50.00	0.00	50.00	50.00	0.00	100.00%	
General Expenses	6,350.00	0.00	6,350.00	5,750.74	599.26	90.56%	
Encumbered	<u>0.00</u>	<u>84.15</u>	<u>84.15</u>	<u>84.15</u>	<u>0.00</u>	<u>100.00%</u>	
Total Elections	6,640.00	84.15	6,724.15	6,124.89	599.26	91.09%	
Conservation Commission							
Con Com Agent	6,000.00	0.00	6,000.00	4,298.00	1,702.00	71.63%	
General Expenses	1,000.00	0.00	1,000.00	211.66	788.34	21.17%	
Agricultural Commission	257.00	0.00	257.00	0.00	257.00	0.00%	
Fiske Pond Expenses	<u>5,500.00</u>	<u>0.00</u>	<u>5,500.00</u>	<u>1,700.00</u>	<u>3,800.00</u>	<u>30.91%</u>	
Total Conservation Commission	12,757.00	0.00	12,757.00	6,209.66	6,547.34	48.68%	
Planning Board							
Salaries & Wages, Dept assistant	1,224.00	0.00	1,224.00	0.00	1,224.00	0.00%	
General Expenses	<u>1,224.00</u>	<u>175.00</u>	<u>1,399.00</u>	<u>434.32</u>	<u>964.68</u>	<u>31.05%</u>	
Total Planning Board	2,448.00	175.00	2,623.00	434.32	2,188.68	16.56%	
Zoning/Appeals Board							
Salaries & Wages, Elected Offi	600.00	0.00	600.00	400.00	200.00	66.67%	
General Expenses	<u>490.00</u>	<u>0.00</u>	<u>490.00</u>	<u>0.00</u>	<u>490.00</u>	<u>0.00%</u>	
Total Zoning/Appeals Board	1,090.00	0.00	1,090.00	400.00	690.00	36.70%	
Land Preservation							
Open Space Comm	1,000.00	0.00	1,000.00	842.81	157.19	84.28%	
Encumbered	<u>0.00</u>	<u>677.05</u>	<u>677.05</u>	<u>677.05</u>	<u>0.00</u>	<u>100.00%</u>	
Total Land Preservation	1,000.00	677.05	1,677.05	1,519.86	157.19	90.63%	
Energy Committee							

General Expenses	<u>400.00</u>	<u>0.00</u>	<u>400.00</u>	<u>110.00</u>	<u>290.00</u>	<u>27.50%</u>
Total Energy Committee	400.00	0.00	400.00	110.00	290.00	27.50%
Kitchen Committee						
Encumbered	<u>0.00</u>	<u>48.05</u>	<u>48.05</u>	<u>48.05</u>	<u>0.00</u>	<u>100.00%</u>
Total Kitchen Committee	0.00	48.05	48.05	48.05	0.00	100.00%
Town Building						
Sal Custodian	12,006.00	32.84	12,038.84	4,993.33	7,045.51	41.48%
Facilities Engineer	7,320.00	0.00	7,320.00	7,320.00	0.00	100.00%
General Expenses	8,870.00	4,200.00	13,070.00	12,250.43	819.57	93.73%
Senior Center Building Expenses	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00%
Utility Expense	25,000.00	4,200.00	29,200.00	28,624.65	575.35	98.03%
McAvoy Pond Dam Repairs	0.00	675.00	675.00	0.00	675.00	0.00%
Town Building Repairs	27,000.00	10,376.02	37,376.02	3,872.69	33,503.33	10.36%
Town Garage/Fire Stat Solar/Battery System	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>0.00%</u>
Total Town Building	82,196.00	39,483.86	121,679.86	57,061.10	64,618.76	46.89%
Town Hall						
General Expenses	4,600.00	(4,200.00)	400.00	136.00	264.00	34.00%
Encumbered	0.00	300.00	300.00	244.10	55.90	81.37%
Town Hall Window Replacement	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00%</u>
Total Town Hall	4,600.00	(2,400.00)	2,200.00	380.10	1,819.90	17.28%
Town Office						
General Expenses	7,000.00	0.00	7,000.00	3,558.99	3,441.01	50.84%
Veteran's Memorial	200.00	0.00	200.00	144.00	56.00	72.00%
Preserve/Paint Town Hall Exterior	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>9,670.00</u>	<u>10,330.00</u>	<u>48.35%</u>
Total Town Office	7,200.00	20,000.00	27,200.00	13,372.99	13,827.01	49.17%
Property Insurance						
General Expenses	42,609.00	0.00	42,609.00	40,845.00	1,764.00	95.86%
Indemnification Insurance	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>1,848.00</u>	<u>152.00</u>	<u>92.40%</u>
Total Property Insurance	44,609.00	0.00	44,609.00	42,693.00	1,916.00	95.70%
Town Reports						
General Expenses	1,400.00	0.00	1,400.00	0.00	1,400.00	0.00%
Encumbered	<u>0.00</u>	<u>879.25</u>	<u>879.25</u>	<u>192.20</u>	<u>687.05</u>	<u>21.86%</u>
Total Town Reports	1,400.00	879.25	2,279.25	192.20	2,087.05	8.43%
Other General Govt						
FRCOG Assessment	301.00	0.00	301.00	75.25	225.75	25.00%
FRCOG Services	<u>7,028.00</u>	<u>0.00</u>	<u>7,028.00</u>	<u>6,005.75</u>	<u>1,022.25</u>	<u>85.45%</u>
Total Other General Govt	7,329.00	0.00	7,329.00	6,081.00	1,248.00	82.97%

Police						
General Expenses	<u>49,970.00</u>	<u>0.00</u>	<u>49,970.00</u>	<u>49,820.00</u>	<u>150.00</u>	<u>99.70%</u>
Total Police	49,970.00	0.00	49,970.00	49,820.00	150.00	99.70%
Fire						
Chief Salary	30,000.00	0.00	30,000.00	30,000.00	0.00	100.00%
General Expenses	45,375.00	0.00	45,375.00	44,100.86	1,274.14	97.19%
Fire Dept Equip & Maint	12,350.00	0.00	12,350.00	8,618.47	3,731.53	69.79%
Encumbered	0.00	980.00	980.00	945.00	35.00	96.43%
Fire Turnout Gear	5,000.00	12,857.66	17,857.66	4,850.39	13,007.27	27.16%
Fire Wellness Program	0.00	762.50	762.50	0.00	762.50	0.00%
Replacement Pagers	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>0.00%</u>
Total Fire	97,725.00	14,600.16	112,325.16	88,514.72	23,810.44	78.80%
Ambulance						
General Expenses	<u>36,036.00</u>	<u>0.00</u>	<u>36,036.00</u>	<u>36,035.46</u>	<u>0.54</u>	<u>100.00%</u>
Total Ambulance	36,036.00	0.00	36,036.00	36,035.46	0.54	100.00%
Emergency Medical Service						
General Expenses	<u>2,550.00</u>	<u>0.00</u>	<u>2,550.00</u>	<u>1,024.34</u>	<u>1,525.66</u>	<u>40.17%</u>
Total Emergency Medical Service	2,550.00	0.00	2,550.00	1,024.34	1,525.66	40.17%
Emergency Management						
Salaries & Wages	<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>100.00%</u>
Total Emergency Management	3,000.00	0.00	3,000.00	3,000.00	0.00	100.00%
Building Inspections						
Salaries & Wages	18,000.00	0.00	18,000.00	18,000.00	0.00	100.00%
Salaries & Wages, Dept assistant	600.00	0.00	600.00	600.00	0.00	100.00%
General Expenses	<u>450.00</u>	<u>0.00</u>	<u>450.00</u>	<u>0.00</u>	<u>450.00</u>	<u>0.00%</u>
Total Building Inspections	19,050.00	0.00	19,050.00	18,600.00	450.00	97.64%
Tree Service						
Salaries & Wages, Elected Offi	1,200.00	0.00	1,200.00	1,200.00	0.00	100.00%
General Expenses	3,000.00	0.00	3,000.00	1,141.31	1,858.69	38.04%
Tree Maintenance Special Article	<u>12,000.00</u>	<u>0.00</u>	<u>12,000.00</u>	<u>0.00</u>	<u>12,000.00</u>	<u>0.00%</u>
Total Tree Service	16,200.00	0.00	16,200.00	2,341.31	13,858.69	14.45%
SRS Elementary School						
Salaries & Wages, Elected Offi	2,910.00	0.00	2,910.00	2,910.00	0.00	100.00%
General Expenses	1,215,326.00	0.00	1,215,326.00	1,215,325.00	1.00	100.00%

School Transportation	150,000.00	21,534.20	171,534.20	171,534.20	0.00	100.00%
SRS CCapital Projects	0.00	5,000.00	5,000.00	4,950.50	49.50	99.01%
SRS PFAS Remediation	0.00	50,000.00	50,000.00	14,760.00	35,240.00	29.52%
Total SRS Elementary School	1,368,236.00	76,534.20	1,444,770.20	1,409,479.70	35,290.50	97.56%
Mahar Regional School						
General Expenses	473,809.00	0.00	473,809.00	473,809.00	0.00	100.00%
School Transportation	72,002.00	0.00	72,002.00	51,982.19	20,019.81	72.20%
Total Mahar Regional School	545,811.00	0.00	545,811.00	525,791.19	20,019.81	96.33%
Franklin Tech						
General Expenses	65,997.00	0.00	65,997.00	65,997.00	0.00	100.00%
Capital Assessment	2,742.00	0.00	2,742.00	2,472.22	269.78	90.16%
Total Franklin Tech	68,739.00	0.00	68,739.00	68,469.22	269.78	99.61%
Highway Commission						
Salaries & Wages, Elected Offi	3,000.00	0.00	3,000.00	3,000.00	0.00	100.00%
General Expenses	735.00	0.00	735.00	0.00	735.00	0.00%
Encumbered	0.00	600.00	600.00	600.00	0.00	100.00%
Total Highway Commission	3,735.00	600.00	4,335.00	3,600.00	735.00	83.04%
Highway						
General Expenses	420,000.00	0.00	420,000.00	419,818.41	181.59	99.96%
Encumbered	0.00	150.00	150.00	150.00	0.00	100.00%
Mormon Hollow Culvert Repairs STM 3.9.2023	0.00	90,000.00	90,000.00	90,000.00	0.00	100.00%
Total Highway	420,000.00	90,150.00	510,150.00	509,968.41	181.59	99.96%
Snow & Ice Removal						
General Expenses	64,000.00	0.00	64,000.00	85,602.38	(21,602.38)	133.75%
Total Snow & Ice Removal	64,000.00	0.00	64,000.00	85,602.38	(21,602.38)	133.75%
Solid Waste Management						
General Expenses	3,283.00	0.00	3,283.00	1,641.50	1,641.50	50.00%
Total Solid Waste Management	3,283.00	0.00	3,283.00	1,641.50	1,641.50	50.00%
Transfer Station						
General Expenses	82,000.00	9,724.30	91,724.30	91,724.30	0.00	100.00%
Encumbered	0.00	320.00	320.00	160.00	160.00	50.00%
WRATS Paving Fund	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00%
Total Transfer Station	87,000.00	10,044.30	97,044.30	91,884.30	5,160.00	94.68%
Cemetery						

General Expenses	5,000.00	0.00	5,000.00	2,980.76	2,019.24	59.62%
Cemetery Grave Openings	<u>1,200.00</u>	<u>0.00</u>	<u>1,200.00</u>	<u>0.00</u>	<u>1,200.00</u>	<u>0.00%</u>
Total Cemetery	6,200.00	0.00	6,200.00	2,980.76	3,219.24	48.08%
Health Inspection						
Animal Insp Salary	1,500.00	0.00	1,500.00	750.00	750.00	50.00%
Animal Insp Expense	800.00	0.00	800.00	0.00	800.00	0.00%
Encumbered	<u>0.00</u>	<u>137.50</u>	<u>137.50</u>	<u>0.00</u>	<u>137.50</u>	<u>0.00%</u>
Total Health Inspection	2,300.00	137.50	2,437.50	750.00	1,687.50	30.77%
Health Officer						
Salaries & Wages	<u>7,000.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>0.00</u>	<u>100.00%</u>
Total Health Officer	7,000.00	0.00	7,000.00	7,000.00	0.00	100.00%
Board of Health						
Salaries & Wages, Elected Offi	3,540.00	0.00	3,540.00	3,540.00	0.00	100.00%
Salaries & Wages, Dept assistant	4,875.00	0.00	4,875.00	1,869.04	3,005.96	38.34%
General Expenses	<u>2,860.00</u>	<u>252.16</u>	<u>3,112.16</u>	<u>1,008.66</u>	<u>2,103.50</u>	<u>32.41%</u>
Total Board of Health	11,275.00	252.16	11,527.16	6,417.70	5,109.46	55.67%
Veteran's Services						
Veterans Services	1,359.00	0.42	1,359.42	1,359.42	0.00	100.00%
Veterans Benefits	<u>15,300.00</u>	<u>(0.42)</u>	<u>15,299.58</u>	<u>14,479.97</u>	<u>819.61</u>	<u>94.64%</u>
Total Veteran's Services	16,659.00	0.00	16,659.00	15,839.39	819.61	95.08%
Library						
Salaries & Wages	48,529.00	0.00	48,529.00	48,198.10	330.90	99.32%
General Expenses	4,500.00	0.00	4,500.00	4,098.10	401.90	91.07%
CWMARS	2,200.00	0.00	2,200.00	2,040.00	160.00	92.73%
Books	<u>7,000.00</u>	<u>0.00</u>	<u>7,000.00</u>	<u>6,702.31</u>	<u>297.69</u>	<u>95.75%</u>
Total Library	62,229.00	0.00	62,229.00	61,038.51	1,190.49	98.09%
Recreation Dept						
General Expenses	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>250.00</u>	<u>0.00%</u>
Total Recreation Dept	250.00	0.00	250.00	0.00	250.00	0.00%
Celebrations						
Memorial Day	<u>500.00</u>	<u>284.34</u>	<u>784.34</u>	<u>784.34</u>	<u>0.00</u>	<u>100.00%</u>
Total Celebrations	500.00	284.34	784.34	784.34	0.00	100.00%
Retirement of Debt						
Town Building Note	31,512.00	(0.46)	31,511.54	31,511.54	0.00	100.00%
Front End Loader Debt	22,008.00	0.00	22,008.00	22,008.00	0.00	100.00%

Debt Service Backhoe	24,480.00	0.00	24,480.00	24,479.15	0.85	100.00%
Mahar Construction	<u>14,617.00</u>	<u>0.00</u>	<u>14,617.00</u>	<u>14,617.00</u>	<u>0.00</u>	<u>100.00%</u>
Total Retirement of Debt	92,617.00	(0.46)	92,616.54	92,615.69	0.85	100.00%
Interest on Long-term Debt						
Town Building Note	34,277.00	0.46	34,277.46	34,277.46	0.00	100.00%
Broadband Project	<u>5,455.00</u>	<u>0.00</u>	<u>5,455.00</u>	<u>5,439.60</u>	<u>15.40</u>	<u>99.72%</u>
Total Interest on Long-term Debt	39,732.00	0.46	39,732.46	39,717.06	15.40	99.96%
Interest on Short-term Debt						
General Expenses	<u>3,700.00</u>	<u>0.00</u>	<u>3,700.00</u>	<u>700.00</u>	<u>3,000.00</u>	<u>18.92%</u>
Total Interest on Short-term Debt	3,700.00	0.00	3,700.00	700.00	3,000.00	18.92%
State Assessments & Charges						
Air Pollution District	0.00	258.00	258.00	258.00	0.00	100.00%
RMV Marking Surchg	0.00	820.00	820.00	1,640.00	(820.00)	200.00%
Reg Transit Authority	<u>0.00</u>	<u>1,028.00</u>	<u>1,028.00</u>	<u>1,028.00</u>	<u>0.00</u>	<u>100.00%</u>
Total State Assessments & Charges	0.00	2,106.00	2,106.00	2,926.00	(820.00)	138.94%
Retirement Contribution						
General Expenses	<u>61,199.00</u>	<u>0.00</u>	<u>61,199.00</u>	<u>60,078.00</u>	<u>1,121.00</u>	<u>98.17%</u>
Total Retirement Contribution	61,199.00	0.00	61,199.00	60,078.00	1,121.00	98.17%
Unemployment Compensation						
General Expenses	500.00	0.00	500.00	500.00	0.00	100.00%
Compensation Fund	<u>0.00</u>	<u>811.53</u>	<u>811.53</u>	<u>153.55</u>	<u>657.98</u>	<u>18.92%</u>
Total Unemployment Compensation	500.00	811.53	1,311.53	653.55	657.98	49.83%
Health Insurance						
General Expenses	<u>70,000.00</u>	<u>0.00</u>	<u>70,000.00</u>	<u>50,081.54</u>	<u>19,918.46</u>	<u>71.55%</u>
Total Health Insurance	70,000.00	0.00	70,000.00	50,081.54	19,918.46	71.55%
Medicare/Soc Sec						
General Expenses	<u>22,000.00</u>	<u>0.00</u>	<u>22,000.00</u>	<u>20,503.69</u>	<u>1,496.31</u>	<u>93.20%</u>
Total Medicare/Soc Sec	22,000.00	0.00	22,000.00	20,503.69	1,496.31	93.20%
Transfers						
Transfer to Stabilization Fund	<u>0.00</u>	<u>278,892.80</u>	<u>278,892.80</u>	<u>278,892.80</u>	<u>0.00</u>	<u>100.00%</u>
Total Transfers	<u>0.00</u>	<u>278,892.80</u>	<u>278,892.80</u>	<u>278,892.80</u>	<u>0.00</u>	<u>100.00%</u>
	<u>3,665,449.00</u>	<u>599,740.48</u>	<u>4,265,189.48</u>	<u>3,926,407.14</u>	<u>338,782.34</u>	<u>92.06%</u>

Town of Wendell  
Special Revenue Report as of 6/30/2023

		Beginning			
		Balances	Revenue	Expense	Total
Funds					
210	Mass Highway Funds	(12,235.53)	171,392.00	(546,227.43)	(387,070.96)
216	Kentfield Bridge/Small Bridge	(9,542.25)	395,167.25	(385,625.00)	0.00
231	Wetlands Protection Fund	4,782.78	0.00	0.00	4,782.78
233	Veteran's Memorial Revolving Fund	7,291.20	74.00	(6,000.00)	1,365.20
235	Recreation Revolving Fund	631.55	0.00	(320.00)	311.55
236	Plumbing Inspector Revolving	575.00	240.00	0.00	815.00
237	Wiring Inspector Revolving	470.00	3,475.00	(3,445.00)	500.00
239	Kitchen Revolving	1,555.75	1,354.55	(561.09)	2,349.21
255	Sale of Real Estate	4,167.52	0.00	0.00	4,167.52
259	Insurance Proceeds	4,671.98	0.00	0.00	4,671.98
271	Annelex Funds	4,459.19	0.00	0.00	4,459.19
272	Kitchen Donations	430.68	0.00	(85.00)	345.68
273	Police Donations Fund	800.00	0.00	0.00	800.00
274	Library Donations	21,040.29	14,682.86	(12,266.37)	23,456.78
275	Fiske Pond Stewardship Fund	1,085.39	0.00	(200.00)	885.39
279	Veterans COLA FY22	918.14	0.00	0.00	918.14
280	Cultural Council Donations	665.95	0.00	0.00	665.95
281	Opioid Recovery & Remediation Fund	0.00	0.00	0.00	0.00
282	Rehab Loan Paybacks	20,605.77	245.06	(6,410.00)	14,440.83
283	Septic Grants	72,545.74	2,717.64	(15,993.31)	59,270.07
284	COA Senior Center Fund	6,525.42	1,041.00	(1,141.03)	6,425.39
286	Cons Comm Conservation Fund	2,262.50	3,344.09	(3,080.00)	2,526.59
287	Open Space Plan Update Phase 3	4,000.00	0.00	(3,998.06)	1.94
295	Energy Committee Donations	102.61	0.00	0.00	102.61
296	Community Garden Donation	1,179.16	0.00	0.00	1,179.16
297	Town Properties Donation	3,367.15	0.00	0.00	3,367.15
298	Recycling Revolving MRF	10,010.32	3,740.53	(667.36)	13,083.49
401	Extended Poll Hours	2,039.52	1,494.99	0.00	3,534.51
403	Dare Grant-Police	14,357.38	0.00	0.00	14,357.38
404	Comm Policing Grant	44,129.84	0.00	0.00	44,129.84
405	Community Compact Grant	0.00	25,005.00	(11,216.24)	13,788.76
407	MVP Planning Grant	1,550.96	0.00	0.00	1,550.96
408	Local Preparedness	1,410.72	0.00	0.00	1,410.72
409	FY22 Storm Damage	204,844.00	0.00	(204,844.00)	0.00
410	Winter Recovery Act Fund	0.00	154,628.78	(154,629.00)	(0.22)
411	CONNECT Fire & Police Staff/OT Offset	0.00	1,298.88	0.00	1,298.88
412	Council on Aging Grant	3,096.05	6,000.00	(5,822.13)	3,273.92
414	Library State Aid	9,153.70	4,520.04	(884.54)	12,789.20
415	Cultural Council	8,023.43	5,500.00	(4,623.00)	8,900.43
416	MassDEP Mattress Grant	0.00	5,890.78	(365.78)	5,525.00

420	Fire Dept SAFE Grant	(1,659.52)	5,798.84	(5,474.10)	(1,334.78)
421	Fire Equipment Grant/Turnout Gear	0.00	0.00	(10,235.00)	(10,235.00)
424	FD AED Equipment Grant FY22	1,540.32	0.00	(1,540.32)	0.00
426	Forest Conservation Project	308.96	0.00	0.00	308.96
428	EMPG Emerg Manag Grant 2500	(2,388.29)	2,470.00	(1,651.50)	(1,569.79)
430	COVID-19 Health Response	378.33	0.00	0.00	378.33
434	Green Comm Grant	1,854.44	0.00	0.00	1,854.44
435	DEP RDP Grant	16,135.14	5,950.00	(5,830.01)	16,255.13
437	MBI Last Mile Broadband Grant	200,449.54	0.00	(200,449.54)	0.00
438	Community Development Block Grant	0.51	0.00	0.00	0.51
439	Cares Act	25,851.28	0.00	(25,918.59)	(67.31)
440	ARPA Funds	124,064.69	131,220.10	(169,982.36)	85,302.43
442	ARPA Earmark Brush Tractor	0.00	40,000.00	(40,000.00)	0.00
443	ARPA Landfill Earmark	0.00	0.00	(5,000.00)	(5,000.00)
670	Broadband Operating	255,778.95	451,862.26	(231,889.11)	475,752.10
700	Broadband Build	123,943.31	1,239,637.16	(1,363,552.42)	28.05
702	SRS Windows & Doors	65,068.57	215,462.00	(200,000.00)	80,530.57
811	Cemetery Perp Care Fund	26,246.78	2,511.15	(3,711.69)	25,046.24
815	Unemployment Compensation Fund	89,715.73	1,351.04	0.00	91,066.77
817	Pension Reserve Fund	204,364.19	2,951.07	0.00	207,315.26
818	Insurance Reserve Fund	31,843.88	459.77	0.00	32,303.65
821	Stabilization Fund	549,086.33	289,724.62	(54,552.63)	784,258.32
822	Sick Bank Stabilization Fund	29,817.93	475.45	0.00	30,293.38
823	Broadband Enterprise Capital	61,530.28	1,245.19	0.00	62,775.47
	Stabilization Fund				
886	Planning Bd Agency Acct	2,000.00	0.00	0.00	2,000.00
891	Off Duty Police Detail	258.00	0.00	0.00	258.00
892	Firearm ID Cards	487.50	0.00	0.00	487.50
898	Deputy Collector Fees	546.00	3,420.00	(3,959.00)	7.00
	Total Funds	<u>2,248,194.76</u>	<u>3,196,351.10</u>	<u>(3,692,150.61)</u>	<u>1,752,395.25</u>



## BOARD OF ASSESSORS

While property values increased across the state, many communities including Wendell saw a decrease in tax rate. The tax rate this year came down \$1.83, from \$23.24 to \$21.41 per thousand of valuation. Assessments must be maintained at or near their market valuation as per DOR guidelines. They are based on a full and fair cash value of the property as of the January 1<sup>st</sup> preceding each fiscal year.

On our recommendation, the Selectboard voted to maintain a single tax shift factor of 1.000 with a corresponding CIP shift of 1.000. This means there will continue to be a single tax rate for all property in town: residential, commercial, industrial, and personal property.

The most important role of the Board of Assessors is to generate assessments based on fair cash value. To that end, we continually strive to maintain an accurate property database and refine valuation tables and formulas that reflect both impartial and justifiable assessments.

### SUMMARY TABLE FY2023

**Tax Levy:** \$2,678,299.28      **Tax Rate:** \$21.41 per thousand of value

<b>Class</b>	<b>Levy %</b>	<b>Levy \$</b>	<b>Valuation by Class</b>	<b>Change from Prior FY</b>
Residential	81.7121	2,188,494.87	102,218,350.00	+12.75%
Commercial	3.3387	89,421.16	4,176,607.00	+17.42%
Industrial	0.8816	23,610.95	1,102,800.00	+5.78%
Personal	14.0676	376,772.30	17,597,959.00	+2.24%

**Fiscal Year 2023 Overlay<sup>1</sup>:** 337,772.41

**Overlay Expended:** 16,978.06

**Fiscal Year 2023 New Growth:** 14,229

Respectfully Submitted by:  
Board of Assessors 2023  
Martha Senn, Chair  
Dan Keller, Member  
Ray Stone, Member

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<sup>1</sup> **Overlay:** a single account to fund abatements and exemptions of committed real and personal property taxes for any fiscal year.