

Town of Washington

Financial Sustainability Report

Final - December 2015

Prepared by the Berkshire Regional Planning Commission



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Local Technical Assistance Program

Table of Contents

Introduction.....	2
Financial Overview - FY 2005-2014.....	3
Snapshot of General Fund Expenditures – FY 2005-2014.....	3
Snapshot of Revenue – FY 2005-2014	4
Fiscal Year 2016 – Budget	7
Proposition 2 ½	8
Potential Future Expenses to Consider.....	9
Potential Opportunities for Increasing Revenue	11
Recommendations: Areas for Further Exploration.....	12

Appendices

- A – Capital Equipment Inventory
- B – Capital Facilities Inventory
- C – IT Equipment Inventory
- D – Bridges & Culverts Inventory & Map
- E – Tax Title Properties Inventory – FY 2015
- F – Town-Owned Properties Inventory – FY 2016

Introduction

The Finance Committee for the town of Washington requested the assistance of the Berkshire Regional Planning Commission (BRPC) with preparing a report on the financial sustainability of the town. The purpose of the report is to provide town officials with pertinent information to assess the town's current financial position and to plan for a sustainable fiscal future. The report includes an overview of the town's revenue and expenditures (for the most recent ten year period for which data is available), a snapshot of the town's current financial status and a list of potential future expenses and potential future sources of revenue. The report concludes with a list of areas for additional exploration by the town.

Financial Overview - FY 2005-2014

The following section provides an overview of the town's financial situation over the previous ten fiscal years for which data is available (study period).

Snapshot of General Fund Expenditures – FY 2005-2014

TABLE 1. GENERAL FUND EXPENDITURES (2005-2014)

Fiscal Year	General Govt.	Police	Fire	Other Public Safety	Educ.	Public Works	Human Services	Culture & Recreation	Debt Service	Fixed Costs	Inter-govt.	Other Exp.	Total Expenditures
2005	\$81,706	\$1,936	\$10,370	\$911	\$515,300	\$261,890	\$1,064	\$3,535	\$72,807	\$56,112	\$134		\$1,005,765
2006	\$104,963	\$2,107	\$9,678	\$816	\$572,719	\$327,250	\$695	\$3,149	\$43,630	\$58,832	\$173		\$1,124,012
2007	\$156,165	\$3,125	\$12,436	\$1,368	\$596,344	\$244,006	\$205	\$4,958	\$37,839	\$62,718	\$6,214	\$2,873	\$1,128,251
2008	\$116,134	\$13,236	\$12,436	\$1,942	\$574,015	\$320,356	\$5,607	\$5,230	\$50,799	\$74,505	\$6,272	\$2,964	\$1,183,496
2009	\$165,902	\$12,550	\$12,694	\$963	\$610,395	\$257,639	\$675	\$3,349	\$38,429	\$94,652	\$326		\$1,197,574
2010	\$134,534	\$14,775	\$12,895	\$772	\$605,744	\$267,462	\$245	\$18,668	\$32,584	\$78,005	\$234		\$1,165,918
2011	\$139,569	\$45,879	\$13,202	\$7,862	\$580,713	\$318,634	\$1,609	\$12,934	\$21,563	\$74,378	\$1,708	\$4,100	\$1,222,151
2012	\$159,999	\$12,920	\$15,565	\$6,128	\$611,700	\$292,542	\$4,707	\$13,139	\$11,504	\$67,329	\$1,150		\$1,196,683
2013	\$221,528	\$12,895	\$15,534	\$8,462	\$599,426	\$382,302	\$4,980	\$9,382	\$18,675	\$88,116	\$1,098	\$642	\$1,363,040
2014	\$139,226	\$13,225	\$18,288	\$4,948	\$689,048	\$425,392	\$11,646	\$9,151	\$17,202	\$86,454	\$1,117	\$50,000	\$1,465,697

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank.

Observations:

- Over the study period the total expenditures by the town increased by approximately \$460,000 an increase of 46%.
- The town's three largest expenditures are for education, followed by public works and then general government.
- The town's debt service decreased by 76% over the study period; however, it is expected to rise once again with recent borrowing authorized for a new highway dump truck, repairs to three bridges/culverts and the WiredWest last-mile fiber initiative.
- The town's expenditures on police, fire, other public safety and human services while a smaller portion of the overall budget did increase over the study period.

Snapshot of Revenue – FY 2005-2014

TABLE 2. BUDGETED REVENUE BY SOURCE (2005-2014)

Fiscal Year	Tax Levy	State Aid	Local Receipts	All Other	Total Receipts	As a Percent of Total			
						Tax Levy	State Aid	Local Receipts	All Other
2005	\$672,342	\$123,060	\$145,400	\$90,250	\$1,031,052	65.21	11.94	14.10	8.75
2006	\$669,088	\$139,018	\$178,400	\$179,553	\$1,166,059	57.38	11.92	15.30	15.40
2007	\$705,258	\$177,239	\$185,800	\$112,583	\$1,180,880	59.72	15.01	15.73	9.53
2008	\$741,112	\$188,991	\$185,800	\$198,702	\$1,314,605	56.38	14.38	14.13	15.11
2009	\$834,345	\$184,371	\$182,500	\$164,999	\$1,366,215	61.07	13.50	13.36	12.08
2010	\$877,683	\$153,541	\$195,100	\$98,032	\$1,324,356	66.27	11.59	14.73	7.40
2011	\$895,506	\$171,617	\$196,800	\$71,585	\$1,335,508	67.05	12.85	14.74	5.36
2012	\$904,597	\$168,778	\$201,705	\$89,136	\$1,364,217	66.31	12.37	14.79	6.53
2013	\$904,288	\$174,714	\$197,719	\$207,258	\$1,483,979	60.94	11.77	13.32	13.97
2014	\$1,035,353	\$166,363	\$194,787	\$271,904	\$1,668,406	62.06	9.97	11.68	16.30

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank.

Observations:

- The town's major source of revenue throughout the study period has been the tax levy. The tax levy accounted for an average of 62% of the total receipts received over the study period. Local receipts accounted for an average of 14%, state aid accounted for an average of 13% and the all other category accounted for an average of 11% of total receipts over the study period. Stated differently, for every one dollar spent by the town over the study period, sixty-two cents came from the tax levy, fourteen cents came from local receipts, thirteen cents from state aid and eleven cents from all other sources. One might reasonably assume that the burden of future spending increases will also be distributed in roughly this proportion.
- Over the study period, the amount of funds raised through the tax levy increased by 54%, the amount of funds raised through state aid increased by 35% and the amount of funds raised through local receipts increased by 34%. The amount of funds raised in the all other category fluctuated greatly over the study period.

Because the tax levy is the mechanism under the control of the town and the means through which the greatest amount of funds are raised it is discussed in greater detail below.

TABLE 3. TOTAL ASSESSED VALUE, RESIDENTIAL TAX RATE & AVERAGE SINGLE FAMILY TAX BILL (FY' 2005-2015)

Fiscal Year	Total Assessed Value	Residential Tax Rate	Average Single Family Tax Bill
2005	\$50,249,783	13.38	\$2,093
2006	\$51,787,008	12.92	\$2,030
2007	\$59,265,406	11.90	\$2,165
2008	\$60,846,614	12.18	\$2,268
2009	\$64,879,048	12.86	\$2,472
2010	\$70,666,890	12.42	\$2,601
2011	\$70,290,862	12.74	\$2,642
2012	\$69,000,570	13.11	\$2,618
2013	\$70,045,514	12.91	\$2,612
2014	\$77,092,556	13.43	\$2,951
2015	\$77,666,252	13.41	\$2,994

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank.

- The total assessed value for the town increased \$27.4 million, a 53% increase over the study period. During this period, the residential tax rate fluctuated around \$12 to \$13 per \$1,000 of assessed value.
- While the residential tax rate remained relatively stable throughout the study period, the overall tax burden increased as evidenced by the 41% increase in the average single family tax bill.

TABLE 4. BERKSHIRE MUNICIPALITIES (TOTAL POPULATION < 1,000) RANKED BY HIGHEST AVERAGE SINGLE FAMILY TAX BILL (FY' 2015)

Rank	Municipality	Average Single Family Tax Bill	Residential Tax Rate
1	Tyringham	\$3,316	6.66
2	Peru	\$3,297	18.36
3	Sandisfield	\$3,192	13.00
4	Monterey	\$3,153	5.92
5	Alford	\$3,074	4.30
6	Washington	\$2,994	13.41
7	Windsor	\$2,527	13.31
8	Savoy	\$2,513	16.25
9	Mount Washington	\$2,438	5.73
10	New Ashford	\$2,122	7.90
11	Florida	\$1,389	9.03
12	Hancock	\$660	2.84

- There are twelve municipalities in Berkshire County with a population of less than 1,000 people. In terms of the highest average single family tax bill, the town ranks right in the middle in 6th place. Relative to the smaller municipalities in Berkshire County, the town's average single family tax bill is above the average for the group (\$2,556).

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank, ACS (2009-2013).

TABLE 5. BERKSHIRE MUNICIPALITIES RANKED BY HIGHEST AVERAGE SINGLE FAMILY TAX BILL (FY' 2015)

Rank	Municipality	Average Single Family Tax Bill	Residential Tax Rate
1	Williamstown	5,552	15.61
2	Great Barrington	5,138	13.72
3	West Stockbridge	4,873	11.84
4	Lenox	4,588	12.33
5	Richmond	4,453	10.98
6	Sheffield	4,420	14.49
7	Stockbridge	4,334	8.67
8	Lanesborough	4,117	18.98
9	Dalton	3,922	19.47
10	New Marlborough	3,614	9.44
11	Lee	3,542	14.08
12	Tyringham	3,316	6.66
13	Egremont	3,313	8.88
14	Peru	3,297	18.36
15	Sandisfield	3,192	13.00
16	Pittsfield	3,180	18.06
17	Monterey	3,153	5.92
18	Alford	3,074	4.30
19	Washington	2,994	13.41
20	Adams	2,887	21.37
21	Hinsdale	2,844	11.82
22	Windsor	2,527	13.31
23	Savoy	2,513	16.25
24	Mount Washington	2,438	5.73
25	Becket	2,422	10.45
26	Cheshire	2,407	11.94
27	Otis	2,407	7.53
28	Clarksburg	2,366	14.09
29	North Adams	2,275	16.69
30	New Ashford	2,122	7.90
31	Florida	1,389	9.03
32	Hancock	660	2.84

- Out of the thirty two municipalities in Berkshire County, the town ranks 19th in terms of the highest average single family tax bill. Relative to all municipalities in Berkshire County, the town's average single family tax bill is below the county average (\$3,229).

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank.

Fiscal Year 2016 – Budget

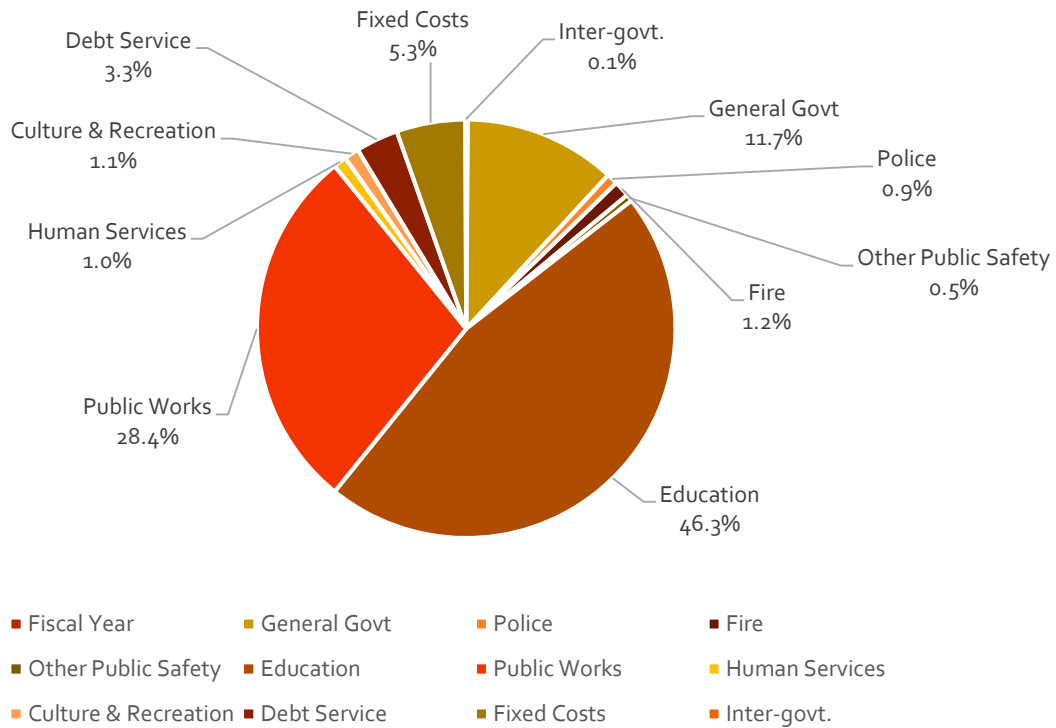
The following section provides an overview of the town’s budget for the current fiscal year.

TABLE 6. FY 2016 BUDGET BREAKDOWN

General Govt.	Police	Fire	Other Public Safety	Educ.	Public Works	Human Services	Culture & Recreation	Debt Service	Fixed Costs	Inter-govt.	Other Exp.	Total Expenditures
\$179,438	\$13,182	\$18,786	\$8,200	\$707,543	\$433,357	\$15,526	\$17,350	\$50,172	\$81,297	\$902	\$0	\$1,525,753

Source: Finance Committee Town of Washington – Budget Adopted at Annual Town Meeting in June 2015

FIGURE 1. BUDGET BREAKDOWN - FISCAL YEAR 2016



Observations:

- In fiscal year 2016, similar to the study period, the town’s largest expenditures are on education, followed by public works and then general government. Education (46%), public works (29%) and general government (12%) make up 87% of the town’s fiscal year 2016 budget.
- In terms of achieving financial sustainability, obtaining a better understanding of the cost drivers in each of these categories (education, public works, general government) and future capital expenses will be key.
- The town has a stabilization account with approximately \$194,075 as of November 1, 2015. It is worth noting that the town does not have a formal written policy to govern when and for what reasons funds may be added or withdrawn from the stabilization fund.

Proposition 2 ½

Proposition 2 ½ places two restrictions on the amount of property taxes that a municipality can levy each fiscal year. First, a community cannot levy in excess of 2.5% of the total full and fair cash value of all taxable real and personal property in the community (“levy ceiling”). Second, a community’s levy is constrained in the amount it may increase from year to year (“levy limit”). Each year a community’s levy limit is automatically increased by 2.5 % over the prior fiscal year plus any increase in property valuations. It is important to remember that the levy limit can never exceed the levy ceiling

Debt exclusions and capital outlay expenditures are two mechanisms that a community can use to exceed its levy limit and/or levy ceiling.

TABLE 7. LEVY LIMIT, CEILING & CAPACITY (FY’ 2011-2015)

Fiscal Year	Maximum Levy Limit	Total Tax Levy	Excess Levy Capacity	Levy Ceiling	Override Capacity
2011	\$935,337	\$895,506	\$39,831	\$1,757,272	\$879,502
2012	\$966,097	\$904,598	\$61,499	\$1,725,014	\$813,604
2013	\$1,010,955	\$904,287	\$106,668	\$1,751,138	\$803,870
2014	\$1,061,276	\$1,035,353	\$25,923	\$1,927,314	\$935,485
2015	\$1,098,788	\$1,041,504	\$57,284	\$1,941,656	\$907,934

Source: Massachusetts Department of Revenue (MA DOR), Division of Local Services (DLS) – Municipal Databank.

Observations:

- In fiscal year 2015, the town had an excess levy capacity of \$57,284. This means the town could have raised an additional \$57,284 in tax revenue without asking the voters to approve a proposition 2 ½ override.
- For the previous five fiscal years the town’s excess levy capacity has fluctuated between a low of \$25,932 to a high of \$106,668. The town might consider exploring different strategies to determine what to do in instances where it is known that there will be significant excess levy capacity (e.g. based on projected future needs does it make sense to raise revenue to be placed into savings).
- In fiscal year 2015, the town had an override capacity of \$907,934. This means the town could have raised an additional \$907,934 in tax revenue if a proposition 2 ½ override was approved by the voters.
- For the previous five fiscal years the town’s override capacity has fluctuated from a low of \$803,870 to a high of \$935,485. One benefit of having a large override capacity is that the town has the flexibility to significantly increase the tax levy to address significant unanticipated costs if they were to arise, assuming the voters approve the proposition 2 ½ override.

Potential Future Expenses to Consider

The following information is provided to assist the town with identifying potential future costs.

Vehicles and Equipment – The town has a number of vehicles and equipment the majority of which is used by the Highway Department to maintain the town’s roads, bridges, culverts and other town-owned properties. The town also owns and maintains a police cruiser and a school bus. The most expensive items to replace will be the heavy duty vehicles used by the Highway Department (dump trucks, tractor, etc.). (See Appendix A for the Capital Equipment and Vehicle Inventory)

- The Highway Superintendent estimates that within 1 to 2 years a new tractor with an over-the-guardrail mower will need to be purchased to replace the existing tractor/mower.
- The Highway Superintendent estimates that within 3 to 5 years a new heavy duty dump truck and front loader will need to be purchased to replace the existing dump truck and front loader.
- Two metal waste and recycling containers (compactor and plastics recycling) at the transfer station will need to be replaced within an estimated 0 to 2 years

Buildings – The town owns and maintains five buildings and a number of auxiliary buildings. The Building Manager indicated that most of the buildings are in fair shape, but due to the age of the buildings they require more upkeep and maintenance than a modern building. (See Appendix B for the Capital Facilities Inventory)

- The Building Manager estimates that the new town hall will need its roof replaced or at least a portion of its roof replaced and its generator replaced within 3 to 5 years.
- The Building Manager estimates that the old town hall will need its roof replaced within 6 to 10 years.

Information Technology (IT) Equipment – The town owns eleven computers (9 PC & 2 laptops) and ten printers for the use of its employees. Maintaining updated IT equipment is an important element of employee productivity. Most of the town’s IT equipment was purchased in 2011 or earlier. The town’s IT consultant suggests that the average lifespan of a computer is 5 to 6 years. Thus, many of the town’s computers are nearing the end of their expected lifespan. (See Appendix C for the IT Equipment Inventory)

- The town’s IT consultant recommends that the town begin annual budgeting to replace one computer each year on a rolling basis to keep the town’s IT equipment current.

Roads, Culverts & Bridges – The maintenance of local roads, bridges and culverts is the responsibility of the town. According to the MassDOT Road Inventory file for the town of Washington, MassDOT is responsible for 4.5 miles of roadway, the town is responsible for 41.6 miles of roadway and another 2.6 miles of roadway is located within state parks (MassDOT Road Inventory Year-End Report 2014 – Centerline Miles). With an abundance of streams and wetlands the town will need to consider how it can systematically address its aging infrastructure (bridges, culverts, etc.). According to MassGIS the town is responsible for the repair and upkeep of ten bridges and sixty-three culverts¹ (North Atlantic Aquatic Connectivity Collaborative Stream Crossings & MassDOT). The general difference between a bridge and a culvert is that a bridge has at least 20 feet of centerline roadway along its length (National Bridge

¹ The culverts identified in the database are for stream crossings only. The town is responsible for the maintenance and repair of a much greater number of non-stream crossing culverts; however, there is no known database that includes this information.

Inspection Standards). Thus, some structures that a lay person would consider a bridge are technically classified as a culvert. (See Appendix D for the Bridges and Culverts Inventory)

TABLE 8. BRIDGES & CULVERTS IDENTIFIED AS IN NEED OF REPLACEMENT

Street Name	Bridge/Culvert	Map ID #
Lovers Lane (52Q)	Bridge	52Q
Lower Valley Road (08J)	Bridge (temp. closed)	08J
Middlefield Road (52U)	Bridge	52U
Beach Road (6)	Culvert	6
Blotz Road (8)	Culvert	8
County Road (16) (State Forest)	Culvert	16
County Road (19) (State Forest)	Culvert	19
Cross Place Road (23)	Culvert	23
Valley Road (49)	Culvert (temp. closed)	49

Source: Highway Superintendent

Education – The cost of education continues to rise. Over the study period the cost of education rose 33.7%. There is no indication that this trend will level off or reverse. The town should continue to plan for annual increases in the cost of education.

Veteran’s Benefits – In Massachusetts, municipalities are required to pay 25% of the benefits owed to veterans that reside in that community. Technically, a municipality pays 100% of the benefit and then is reimbursed 75% by the Commonwealth. Anecdotally, there are a number of resident veterans who are eligible for benefits, but do not currently collecting them. An increase in the number of veterans applying for and receiving benefits will result in an increase in the amount of money that the town will be required to contribute.

Potential Opportunities for Increasing Revenue

The following information is provided to assist the town with identifying potential future sources of revenue.

PILOT Payments – The town receives PILOT payments from the City of Pittsfield and the Commonwealth of Massachusetts. The town might consider reviewing its PILOT agreements to ensure that all parties are fulfilling their obligations to the town.

Increase the Number of Properties Contributing to the Tax Base -

Tax Title Properties: Through fiscal year 2015, there are 14 properties for which the town holds tax title. A property held in tax title by a municipality is subject to foreclosure by the municipality to pay the taxes owed. Eight of the properties for which the town holds tax title are located in the never constructed Berkshire Mountain Lakes Development. If the town obtains title to the properties via a tax foreclosure it could auction the properties resulting in a small amount of revenue and a return of the properties to the active tax rolls. (See Appendix E for the Tax Title Property Inventory)

Town-Owned Properties: In fiscal year 2015, the town owns approximately forty properties that appear to have no active municipal use. Approximately, thirty-five of those parcels are located in the never constructed Virginia Lake Shores subdivision. The town could auction the properties resulting in a small amount of revenue and a return of the properties to the active tax rolls. (See Appendix F for the Town Owned Property Inventory)

Develop Tax Base – The town is a rural residential community with a single zoning district that allows very limited commercial uses. The town might consider encouraging appropriate rural commercial uses to help grow the local tax base.

Energy Cost Avoidance – While not technically an increase in revenue, a number of communities are installing solar photovoltaic facilities on town-owned property. Municipal solar projects are expected to generate substantial savings for these municipalities over a twenty year period. Money not spent on energy costs, in particular electricity costs, can be allocated to meet other needs.

Recommendations: Areas for Further Exploration

Based on the information and findings of this report the following recommendations are provided:

- Develop and maintain a more detailed database and replacement plan for the following items:
 - Vehicles and equipment
 - Bridges and culverts
 - Buildings
- Establish a separate stabilization fund for the vehicles and equipment used by the Highway Department which typically tend to be some of the highest cost items to replace.
- Establish a separate stabilization fund for roads, bridges and culverts which also typically tend to be high cost items to design and replace.
- Adopt policies and procedures that govern the withdrawal and addition of funds to and from the stabilization account(s) to promote the consistent use of the funds.
- Explore the cost drivers in the education (although this is mostly out of local control), public works and general government budget sectors as these constitute 87% of the town's fiscal year 2016 budget.
- Explore different strategies to determine what to do in instances where it is known that there will be significant excess levy capacity (e.g. based on projected future needs does it make sense to raise revenue to be placed into savings).
- Auction the properties currently owned by the town that have no active municipal use.
- Explore the needs, advantages and disadvantages to foreclosing tax title properties and auctioning the properties.
- Review the PILOT agreements and annual payments received to ensure the amounts received by the town are correct and all obligations to the town are being fulfilled.
- Explore the installation of a solar photovoltaic system on town-owned property or implementing additional energy conservation measures to save money on energy costs.
- Partner with neighboring communities to share services in order to reduce costs.

Appendix A

Capital Equipment & Vehicle Inventory

Inventory of Capital Equipment & Vehicles

last updated - 12/10/2015

Department	Asset Category	Condition	Year	Title/Description	Estimated Remaining Useful Life (years)	Estimated Cost of Replacement or Improvement (if known)	Notes
DPW	Automotive	Fair	1969	Kaiser Dump Truck	0		no direct replacement planned
DPW	Automotive	Fair	1976	Ford Tractor	0		no direct replacement planned
DPW	Automotive	Poor	1987	Elgin Pelican Sweeper	3 to 5		
DPW	Automotive	Fair	1997	International 40S480	3 to 5	\$208,000	
DPW	Automotive	Fair	1999	Volvo Loader	3 to 5		
DPW	Automotive	Fair-Good	2000	Cat Backhoe	6 to 10		
DPW	Automotive	Fair	2002	International Cab/Chassis	6 to 10	\$208,000	
DPW	Automotive	Good	2006	John Deere Grader	10 plus	\$300,000	
DPW	Automotive	Fair-Poor	2007	Ford F550 Truck	3 to 5	\$80,000	
DPW	Automotive	Good	2015	International Dump truck	10 plus	\$208,000	
DPW	Automotive	Good	2014	(Volvo) Saiki DD25B Roller	10 plus	\$50,000	
DPW	Automotive	Fair-Poor	1984	Chevrolet Silverado	0 to 2		
DPW	Equipment	Poor	1968	Worthington Compressor	0		no direct replacement planned
DPW	Equipment	Good	2007	Bandit Wood Chipper	10 plus	\$75,000	
DPW	Equipment	Fair	2000	Heavy Utility Trailer	0 to 2		
DPW	Equipment	Fair		Plow - 10' (International 1997)	0 to 2		
DPW	Equipment	Fair		Plow - 11' wing (International 1997)	0 to 2		
DPW	Equipment	Fair		Plow - 10' (Volvo Loader)	0 to 2		
DPW	Equipment	Fair		Plow - 10' wing (International 2002)	0 to 2		
DPW	Equipment	Fair		Plow - 11' (International 2002)	0 to 2		
DPW	Equipment	Good		Plow - 11' (John Deere Grader 2006)	3 to 5		
DPW	Equipment	Good		Plow - 11' wing (John Deere Grader 2006)	3 to 5		
DPW	Equipment	Fair-Poor		Plow - 9' (Ford F550 2007)	0 to 2	\$6,000	
DPW	Equipment	Fair-Poor		Plow - 10' (Ford F550 2007)	0 to 2	\$6,000	
DPW	Equipment	Good		Plow - 11' (International 2015)	6 to 10		
DPW	Equipment	Good		Plow - 11' wing (International 2015)	6 to 10		
DPW	Equipment	Fair		Sweeper (Volvo Loader)	6 to 10		
DPW	Equipment	Fair		Forks (Volvo Loader)	10 plus		
DPW	Equipment	Fair		Brush Hog Cutter (Ford Tractor 1976)	3 to 5	\$4,000	
DPW	Equipment	Good		Zero Turn Lawn Mower	6 to 10	\$18,000	
DPW	Equipment	Fair		John Deere Riding Mower	3 to 5	\$18,000	to be replaced with zero turn mower
DPW	Equipment	Fair		John Deere Riding Mower	3 to 5	\$5,000	
DPW	Equipment	Good		Double Wall Fuel Tank 1000 gallons	10 plus	\$2,000	
DPW	Equipment	Good		Double Wall Fuel Tank 1000 gallons	10 plus	\$2,000	
Police	Automotive	Good	2010	Ford Explorer	6 to 10	\$40,000	
Police/Fire	Equipment	Fair		Police & Fire Equipment			
School	Automotive	Good	2014	Ford Expedition (School Bus)	6 to 10	\$50,000	
Town	Equipment	Good		Playground Equipment (Lower Valley Road)	6 to 10	\$6,275	
Town	Equipment	Fair		New Town Hall - GENERATOR	3 to 5	\$15,000	
Transfer Station	Equipment	Good		Metal Container (Paper)	6 to 10	\$4,000	replaced as 40 yd. rolloff
Transfer Station	Equipment	Poor		Metal Container (Bottles/Cans)	0 to 2	\$4,000	replaced as 40 yd. rolloff
Transfer Station	Equipment	Poor		Metal Container (Computer/TV)	0 to 2	\$4,000	replaced as 40 yd. rolloff
Transfer Station	Equipment	Fair-Poor		Commercial Scale Trash Compactor	3 to 5	\$4,000	replaced as 40 yd. rolloff

Source: Highway Superintendent, Finance Committee, MIAA Property & Casualty Group, Inc.

Appendix B

Capital Facilities Inventory

Inventory of Capital Facilities

last updated - 12/10/2015

Department	Asset Category	Condition	Year	Title/Description	Estimated Remaining Useful Life (years)	Estimated Cost of Replacement or Improvement
DPW	Buildings	Fair		Old Salt Shed (Lower Valley Road)	10 plus	\$61,595
DPW	Buildings	Good		Shed/Sand/Bulletin (Route 8 - Lower Valley Road)	10 plus	\$4,033
DPW	Buildings	Good		Salt Shed (Lower Valley Road)	10 plus	\$195,845
DPW	Buildings	Good		New Town Garage (Route 8 - Lower Valley Road)	10 plus	\$547,202
Town	Buildings	Good		Pavillion/Shed (Route 8 - Lower Valley Road)	10 plus	\$8,515
Town	Buildings	Fair		Old Red Shed (Lower Valley Road)	10 plus	\$27,437
Town	Buildings	Fair		Dog House (Lower Valley Road)	10 plus	\$9,439
Town	Buildings	Fair		Gazebo (Lower Valley Road)	10 plus	\$8,515
Town	Buildings	Good	1840	St. Andrews Chapel (Washington Mountain Road)	10 plus	\$557,369
Town	Buildings	Good		Transfer Station (Lower Valley Road)	10 plus	\$21,890
Town	Buildings	Good		Red Schoolhouse (Washington Mountain Road)	10 plus	\$60,348
Town	Buildings	Fair-Poor	1800	Old Town Hall (Washington Mountain Road)	10 plus	\$139,900
Town	Buildings	Fair-Poor		Old Town Hall - ROOF	6 to 10	
Town	Buildings	Good	1957	New Town Hall (8 Summit Hill Road)	10 plus	\$1,573,038
Town	Buildings	Fair-Poor		New Town Hall - ROOF	3 to 5	

Source: Building Manager, MIA Property and Casualty Group, Inc.

Appendix C

IT Equipment Inventory

Inventory of IT Equipment

last updated - 12/10/2015

Town Department	Equipment Type	Make	Model	Year
Secretary	Laptop	Dell	Vostro 1540	2011
Clerk	Laptop	Dell	Vostro 1510	2008
Secretary	PC	Dell	Studio XPS 7100	2010
Building Inspector	PC	Dell	Optiplex 380	2011
Treasurer	PC	Dell	Optiplex 330	2008
Clerk	PC	Dell	Optiplex 360	2009
Assessor	PC	Gateway	ZX4270	
Assessor	PC	HP	Pavilion P6-2316s	2012
Assessor	PC	Dell	Optiplex 360	2009
Tax Collector	PC	Dell	Optiplex 360	2009
Police	PC	Dell	Precision T3400	2008
Secretary	Printer	Dell	1135N	
Building Inspector	Printer	Dell	V313W	
Treasurer	Printer	Brother	HL-1240	
Treasurer	Printer	Dell	2335DN	
Clerk	Printer	HP	LJ 4250tn	
Clerk	Printer	Brother	DCP-7020	
Assessor	Printer	HP	LJ 1018	
Assessor	Printer	Dell	2335DN	
Tax Collector	Printer	HP	CL 3600n	
Police	Printer	Dell	MFP 1815dn	

Source: Town of Washington - IT Consultant

Appendix D

Bridges & Culverts Inventory & Map

Inventory of Bridges

last updated 12/10/15

Street Name	Map ID #	Condition	Responsible Entity
Frost Road	52P	New Bridge under Construction (12/2015)	Town of Washington
Lenox Whitney Place Road (State Forest)	52T	Fair	Town of Washington
Lovers Lane	52Q	Needs Replacement	Town of Washington
	08K	Fair	Town of Washington
Lower Valley Road	08J	Needs Replacement (temp. closed)	Town of Washington
	563	Excellent	Town of Washington
Middlefield Road	52U	Needs Replacement	Town of Washington
New Lenox Road (State Forest)	52R	Fair	Town of Washington
Summit Hill Road	0EA	Poor	MassDOT or CSX Railroad
Upper Valley Road	562	Fair	Town of Washington
Washington State Road (Route 8)	52N		MassDOT

Source: MassGIS - MassDOT; Highway Superintendent

Inventory of Culverts

last updated 12/10/2015

Street Name (# of culverts)	Map ID #	Condition
	1	Unknown
	2	Unknown
	3	Unknown
	4	Unknown
Beach Road (2)	5	Good
	6	Road Closed
Blotz Road (2)	7	Fair
	8	Needs Replacement
County Road (11)	9	Fair
	10	Fair
	11	Good
	12	Unknown
	13	Fair
	14	Unknown
	15	Fair
	16	Needs Replacement
	17	Fair
	18	Fair
	19	Needs Replacement
Cross Place Road (4)	20	Fair (Undersized for flow)
	21	Unknown
	22	Fair
	23	Needs Replacement (current temporary bridge)
Felton Pond Road (2)	24	Unknown
	25	Unknown
Felton Trail (1)	26	Unknown
Frost Road (1)	27	Unknown
Johnson Road (1)	28	Fair
Lenox Whitney Place Road (2)	29	Unknown
	30	Unknown
Middlefield Road (1)	31	Fair
N/A	32	Excellent
Near Upper Valley Road (1)	33	Unknown
New Lenox Road (7)	34	Unknown
	35	Unknown
	36	Unknown
	37	Unknown
	38	Unknown
	39	Unknown
	40	Unknown
CSX Railroad (2)	41	Good
	42	Good
Schermerhorn Road (2)	43	Unknown
	44	Unknown
Schoolhouse Road (1)	45	Fair
Schultz Road (1)	46	Fair
Stanley Road (1)	47	Excellent
Stone House Road (1)	48	Good
Valley Road (4)	49	Needs Replacement (road closed)
	50	Unknown
	51	Unknown
	52	Unknown
Washington Mountain Road (4)	53	Unknown
	54	Unknown
	55	Unknown
	56	Unknown
Washington State Road - Route 8 (1)	57	Unknown
Watson Road (2)	58	Unknown
	59	Unknown
West Branch Road (2)	60	Unknown
	61	Unknown
Whitney Place Road (2)	62	Unknown
	63	Good

Source: MassGIS - North Atlantic Aquatic Connectivity Collaborative Stream Crossings; Highway Superintendent

Appendix E

Tax Title Properties Inventory – FY 2015

Inventory of Tax Title Property (as of June 30, 2015)

last updated - 12/15/2015

Site Address	Amount Owed	Parcel ID #
Berkshire Mountain Lakes (Unit 1, Block 3, Lot 3)	\$830.21	313/206.0-0000-0066.0
563 Washington Mtn Road	\$4,314.55	313/409.0-0000-0032.0
0 Cross Place Road	\$18,419.22	313/204.0-0000-0009.0
0 Cross Place Road	\$1,538.23	313/204.0-0000-0018.0
Berkshire Mountain Lakes (Unit 1, Block 2, Lot 7)	\$742.85	313/415.0-0000-0020.0
0 Sargent Road	\$1,703.49	313/415.0-0000-0071.0
0 Sargent Road	\$1,613.83	313/415.0-0000-0072.0
Berkshire Mountain Lakes (Unit 1, Block 7, Lot 7)	\$651.75	313/415.0-0000-0016.0
Berkshire Mountain Lakes (Unit 1, Block 3, Lot 6)	\$580.20	313/206.0-0000-0064.0
Berkshire Mountain Lakes (Unit 1, Block 3, Lot 1)	\$473.09	313/206.0-0000-0068.0
Berkshire Mountain Lakes (Unit 2, Block 2, Lot 6)	\$685.78	313/206.0-0000-0010.0
479 Upper Valley Road	\$10,150.51	313/202.0-0000-0033.0
Berkshire Mountain Lakes (Unit 2, Block 7, Lot 7)	\$800.53	313/206.0-0000-0032.0
Berkshire Mountain Lakes (Unit 2, Block 7, Lot 8)	\$800.53	313/206.0-0000-0031.0

Source: Town of Washington Tax Collector

**Total Amount Owed to the Town Through Fiscal Year 2015 on Tax
Title Properties**

\$43,304.77

Appendix F

Town-Owned Properties Inventory – FY 2016

Inventory of Town Owned Property (as of Fiscal Year 2016)

last updated - 12/10/2015

Parcel	Location	Owner Description	Value	Use
313/202.0-0000-0001.0	SUMMIT HILL RD	WASHINGTON TOWN OF, TOWN HALL	\$909,600	931
313/202.0-0000-0011.0	STONEHOUSE RD	WASHINGTON TOWN OF, EAST CEMETERY	\$3,600	931
313/202.0-0000-0046.0	UPPER VALLEY RD	WASHINGTON TOWN OF,	\$1,800	936
313/203.0-0000-0019.0	S. WASH. STATE RD	WASHINGTON TOWN OF, TOWN PARK	\$461,400	931
313/203.0-0000-0043.0	LOVERS LANE RD	WASHINGTON TOWN OF,	\$2,600	930
313/203.0-0000-0060.0	EDEN GLEN DAM	WASHINGTON TOWN OF, EDEN GLEN DAM	\$10,700	931
313/204.0-0000-0002.0	S. WASH. STATE RD	WASHINGTON TOWN OF,	\$42,700	930
313/206.0-0000-0009.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$18,200	930
313/206.0-0000-0011.0	ELM RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$17,300	930
313/206.0-0000-0014.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$34,100	930
313/206.0-0000-0015.0	MAPLE RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$22,100	930
313/206.0-0000-0017.0	MAPLE RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$16,600	930
313/206.0-0000-0022.0	SUNSET RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$8,100	930
313/206.0-0000-0025.0	CHERRY RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,500	930
313/206.0-0000-0026.0	CHERRY RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$21,300	930
313/206.0-0000-0029.0	CHERRY RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,000	930
313/206.0-0000-0033.0	CHERRY RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$22,100	930
313/206.0-0000-0038.0	VIRG LS U2 B8 L15	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$3,900	930
313/206.0-0000-0042.0	VIRG LS	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$13,000	930
313/206.0-0000-0043.0	VIRG LS UNIT 1	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$38,400	930
313/206.0-0000-0044.0	VIRG LS UNIT 2	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,300	930
313/206.0-0000-0045.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$3,400	930
313/206.0-0000-0046.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$7,100	930
313/206.0-0000-0047.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$3,300	930
313/206.0-0000-0049.0	HILLSIDE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$8,600	930
313/206.0-0000-0056.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$8,400	930
313/206.0-0000-0057.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$3,500	930
313/206.0-0000-0061.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,200	930
313/206.0-0000-0063.0	SUNNY KNOLL RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,800	930
313/206.0-0000-0065.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,200	930
313/206.0-0000-0067.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,200	930
313/206.0-0000-0070.0	RIDGE RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$8,600	930
313/206.0-0000-0071.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$17,200	930
313/206.0-0000-0072.0	VIRG LS	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,700	930
313/206.0-0000-0075.0	RIDGE RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$8,400	930
313/206.0-0000-0076.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,700	930
313/206.0-0000-0078.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,200	930
313/206.0-0000-0083.0	MIDDLEFIELD RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$1,700	930
313/206.0-0000-0084.0	MIDDLEFIELD RD	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$1,100	930
313/207.0-0000-0014.0	LOWER VALLEY RD	WASHINGTON TOWN OF,	\$14,300	936
313/409.0-0000-0001.0	WASHINGTON MTN RD	WASHINGTON TOWN OF, ST ANDREWS CHAPEL	\$258,400	931
313/409.0-0000-0011.0	WASHINGTON MTN RD	WASHINGTON TOWN OF,	\$10,900	936
313/409.0-0000-0019.0	WASHINGTON MTN RD	WASHINGTON TOWN OF, TOWN COMMON	\$35,700	930
313/409.0-0000-0028.0	WASHINGTON MTN RD	WASHINGTON TOWN OF, OLD TOWN HALL & CEMETERY	\$95,000	931
313/410.0-0000-0001.0	WASHINGTON MTN RD	WASHINGTON TOWN OF, WEST CEMETERY	\$22,100	931
313/415.0-0000-0013.0	WEST SHORE DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$13,200	930
313/415.0-0000-0014.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$18,300	930
313/415.0-0000-0017.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$7,500	930
313/415.0-0000-0021.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,500	930
313/415.0-0000-0023.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$4,500	930
313/415.0-0000-0024.0	HEMLOCK DR	WASHINGTON TOWN OF, VIRGINIA LAKE SHORES	\$3,400	930
313/415.0-0000-0029.0	RYAN RD	WASHINGTON TOWN OF, KENT CEMETERY	\$4,800	931
313/415.0-0000-0064.0	LOWER VALLEY RD	WASHINGTON TOWN OF,	\$62,100	936

Source: Assessor

