Town of Brewster

SPECIAL & ANNUAL

TOWN MEETING WARRANT

for

MAY 7, 2018

At

7:00 PM

STONY BROOK ELEMENTARY SCHOOL
384 UNDERPASS ROAD

Please bring this copy of the warrant to Town Meeting
Large print copies of the warrant are available at the Brewster Town Offices
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I 2018 ANNUAL TOWN MEETING WARRANT ARTICLES

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CONSENT CALENDAR

In the interest of expediting Town Meeting and saving valuable time for discussion of key issues, the 1994 Fall Yearly Town Meeting created the "Consent Calendar" in order to speed the passage of articles which appear to raise no controversy. The purpose of the Consent Calendar is to allow the motions under these articles to be acted upon as one unit and to be passed by a unanimous vote without debate.


If you have any questions about these articles, motions or the procedure please feel free to call Michael E. Embury, Town Administrator, at 508-896-3701 before Town Meeting.

At the call of the Consent Calendar, the Moderator will call out the numbers of the articles, one by one. If any voter has doubt about passing any motion, or wishes an explanation of any subject on the Consent Calendar, THE VOTER SHOULD STAND AND SAY THE WORD "HOLD" IN A LOUD, CLEAR, VOICE WHEN THE NUMBER IS CALLED. The Moderator will then inquire as to whether the request to hold is for a question or for debate. If the purpose of the request was merely to ask a question, an attempt to obtain a satisfactory answer will be made, and if that occurs, the article will remain on the Consent Calendar absent a further request to hold. If the purpose of the request was to hold the article for debate, the article will be removed from the Consent Calendar and restored to its original place in the warrant, to be brought up, and debated and voted on in the usual manner. No voter should hesitate to exercise the right to remove matters from the Consent Calendar. It is the view of the voters as to the need for debate that is significant, not that of the Town Officials who put together the Consent Calendar. However, it is hoped that voters will remove articles from the Consent Calendar only in cases of genuine concern.

After calling of the individual items in the Consent Calendar, the Moderator will ask that all items remaining be passed as a unit by a unanimous vote.

Please review the list of articles and motions proposed for the Consent Calendar which follows. Complete reports can be found under each article printed in this warrant. Please review them carefully.

PROPOSED CONSENT CALENDAR WARRANT ARTICLES
No. 4 Assessment Formula for Nauset Public Schools
No. 11 Revolving Funds
No. 12 Special Revenue Fund/Cable Franchise Fee
No. 13 Skipping Program
No. 14 Acceptance of Grants and Gifts
No. 15 Repair and Resurface Town Roads/Chapter 90 Funds
GRAVE STORIES:
Tribute to a Toddler

Anyone walking in the Lower Road cemetery—wandering among the old gravestones and puzzling over the terse information they provide about the people who lived and died in this town—is likely to have noticed a death marker for a three year old child named Anthony: a miniature gravestone standing by itself, separate from the rows of adult stones to the north and the south of his.

The visitor, curious about this small memorial stone, will learn nothing from the remnants of its etched information to explain why young Anthony, son of Allison and Mary C. Howes, was buried here—apparently apart from any family group.

I too had often noticed and wondered about little Anthony but didn’t attempt to research this particular puzzle until I happened upon an old undated letter in the archives of Sturgis Library which contained references to a man named Allison with a wife named Mary. In it Emily Lincoln—daughter of Brewster shoemaker Joseph Crosby and later mother of the novelist Joseph C. Lincoln—wrote to her ship captain husband Joseph Lincoln, away at sea:

_I suppose you did not get the letter in which I wrote you that Allison had lost his vessel he lost her last winter on his passage from Cuba to New York. he went ashore on some Island near Cuba and his vessel was a total wreck, it was along time before he was heard from and he was about given up_
by everyone, poor Mary was nearly crazy, and while she was feeling so anxious about Allison her little Honey was taken sick and died, but she heard of Allisons safe arrival in New York the day after Honey died. he got home in time for the funeral & has been at home since that time, but he is going to move away from Brewster he is going out to that Island where he lost his vessel and go into some kind of business there. I dont know what but I should think it might be something to do with wrecking . . .

I soon determined that the little “Honey” named in Emily’s letter who had died in Brewster a day before his shipwrecked father turned up alive was the three year old Anthony, son of Allison and Mary Howes, and his father did give up the sea after his Caribbean shipwreck—which can now be dated to the winter of 1866-67.

With researchable names and dates, I was soon able to identify little Honey’s mother as Mary C. Lincoln, one of several daughters of Capt. Charles Lincoln, a Brewster native who since at least 1854 had been living in Boston where he served from 1856 to 1876 as the city’s Port Warden. But until that move, he had been one of the seven Lincoln family sea captains identified in the J. Henry Sears’ book Brewster Ship Masters—all seven of whom were related as brothers or cousins.

Returning to the small stand-alone tombstone in the Lower Road cemetery, I saw that the line of grave markers to the south of it began with that of a Charles Lincoln whose dates (1845-1929) made clear that he was Charles Lincoln Jr.—oldest son of the Port Warden and younger brother of Mary Lincoln Howes, little Anthony’s mother. It therefore seemed to me likely that Charles Jr. had owned this then-empty plot in the local cemetery in 1867 when his young nephew died, and had offered it to his sister for the burial of her little “Honey”.

So one question concerning this small stand-alone memorial stone may be answered by identifying this family connection, but another is not. Why is no other member of Anthony’s immediate family—parents or siblings—buried in this cemetery, or indeed in any other Cape Cod cemetery? The 1867 letter writer—who informed her husband of Honey’s death and his father’s shipwreck survival and return to Brewster—did not mention that Capt. Allison and Mary Howes had two other children living with their mother in Brewster at that time: Allison Jr., who was ten when his little brother died, and Mary who was seven.
The family letter-writer did not mention these other living children, though as a relative-by-marriage she certainly knew them—but she did write that their father, back in Brewster since his shipwreck, “is going to move away from Brewster he is going out to that Island where he lost his vessel and go into some kind of business there. . . .” She then speculates that his new business “might be something to do with wrecking”—and with that the family of Allison Howes essentially disappears from Brewster records. (Except for his son Anthony’s small tombstone which is listed, with some puzzlement, in Lower Road cemetery inventories).

I have never, to date, come across anything documenting a Howes family move to some island near Cuba in or after 1867, but none of them is listed in Brewster’s 1870 census. The only person identifiable as a member of the Allison Howes family in that census-year is his daughter Mary, now ten years old and living with the family of her grandfather, Charles Lincoln Sr.—the elderly Port Warden—in South Boston. Perhaps her parents thought her too young to go with them, wherever they went to try out a new life.

In any case, by 1880 the Howes family is together again, all listed by a census-taker as living in Omaha, Nebraska. Father Allison is described as a “cattle dealer,” Allison Jr. is a laborer, nineteen year old Mary “works at dress making,” and there is another son, Horace, age eight.

Thirty years later, in 1910, a another census-taker found Allison and Mary Howes still alive: he was eighty-four, a “stockman” living in Pierre, South Dakota. Mary was seventy-seven; Mary Jr., still unmarried, was forty-nine; and a grandson was also living with them.

Find-a-Grave, an on-line database, found a gravestone for Allison Howes (1825-1911) in a Pierre, South Dakota cemetery and another at the same site for Mary C. Howes (1832-1925).

The only trace of the Allison and Mary Howes family still remaining in Brewster is the solitary grave of Anthony (1863-1867)—their little Honey.

Ellen St. Sure, Archivist
Town of Brewster
I. Introduction

The Finance Committee consists of nine members appointed by the Town Moderator serving staggered three-year terms, and is responsible for making informed recommendations to the voters at Town Meeting. It also reviews and recommends transfer requests for unforeseen and/or emergency expenditures from the Reserve Fund, currently at $100,000.00. The Finance Committee met 16 times on Wednesday evening’s beginning in January to review all operating budgets and warrant articles, to analyze each budget and all articles in order to make knowledgeable recommendations listed in the warrant. The members of the Finance Committee feel privileged to serve the taxpayers of the Town of Brewster. Our posted meetings are available live via local channel 18 and through the Town of Brewster website at www.brewster-ma.gov. We appreciate your review and comments.

II. Town Operating Budget

The Town’s budget as printed in the warrant totals $40,200,028, which represents a 9.2% increase over Fiscal Year 2018. These costs along with other operating costs are within the year’s tax levy and other available funds thus not requiring a Proposition 2.5% operational override. For Fiscal Year 2018, the Commonwealth enacted municipal budgeting changes in an effort to provide greater transparency and flexibility. The Golf Department, Water Department and Ambulance Receipts operating budgets are restructured as enterprise departments where town meeting will vote a spending limit. The committee approved all three budgets for Fiscal Year 2019. We strongly recommend all town meeting attendees review the new format again this year and budgets thoroughly to be fully versed in preparation for town meeting.

III. School’s Operating Budgets

The overall operational budget for the Cape Cod Regional Technical High School has increased by $212,000 to $14,944,000 or 1.4% over Fiscal Year 2018 funding levels. Brewster’s share of the total assessment is 6.9%, for a total FY2019 operating budget assessment to Brewster of $845,458, a net increase of $13,747. Enrollment of Brewster students attendance is projected to decline by 2 in Fiscal Year 2019 at 41 students. The Finance Committee unanimously supports their budget.

Cape Cod Regional Technical High School has begun to develop final design plans for their new building. As the project moves forward, public presentations are planned to keep all stakeholders informed.
The Brewster Elementary Schools’ operating budget as printed in the warrant has increased from $7,424,252 in Fiscal Year 2018 to $7,645,987 in Fiscal Year 2019 or 2.98%. With school employee fringe benefits, the total increase is 2.49%. Current enrollment is 480 (K-5) an increase of 18 students from Fiscal Year 2018. Finance Committee members voted unanimously in support of their budget and capital requests.

The Nauset Regional School District’s operations budget for assessments has increased by 2.48% from $21,263,431 in Fiscal Year 2018 to $21,789,843 in Fiscal Year 2019. The total of $459,000 budget for capital renewal budget approved by means of a Proposition 2 ½ override ballot question in May 2005. The School Committee had received an annual increase for the capital budget by the allowed 2.5% increase beginning in 2014. The Finance Committee is in support of the annual increase as a means to increase capital investment to the physical plants. The Finance Committee has reviewed and unanimously supported this budget.

<table>
<thead>
<tr>
<th>FY Budget</th>
<th>Total</th>
<th>Brewster %</th>
<th>Brewster’s Share</th>
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<td>FY’18 Op. Budget</td>
<td>$29,019,785</td>
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<td>FY’19 Op. Budget</td>
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<td>FY’19 Cap. Budget</td>
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<td>+$ 10,245</td>
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<td>NET IMPACT</td>
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IV. Warrant Articles

The Finance Committee has reviewed and provided recommendations on warrant articles excluding Community Preservation Act. Due to closings due to storms, we were unable to complete all by the printing deadline. Our recommendations will be provided at Town Meeting. The Finance Committee weighs the interests of all the taxpayers, residents and nonresidents, registered voter and nonregistered voter, young families as well as those living on fixed pensions and/or social security. We have tried to consider the needs of the town with the impact that these articles will have on the tax rate for all.
V. Housing Trust Articles

The Finance Committee has reviewed and fully supports these articles as a priority need to strengthen our community. We look forward to be closely involved in funding initiatives as they are defined.

VI. Unfunded Liabilities

During this past budget review cycle, our membership requested detailed discussions begin to address unfunded Pension & OPEB liabilities on a larger scale than currently adopted. We see a great need to establish an effective strategy to avoid passing the burden on to future taxpayers.

VII. Conclusion

The Finance Committee has worked closely with the Town Administrator and Director of Finance in reviewing all budgets, which included a detailed explanation on all changes, the benefits and objectives of each at our weekly meetings. The Finance Committee would like to acknowledge the Town Administrator, the Finance Director, and the many Department Heads and their staff at the Town Offices for their dedication and assistance in reviewing the Town budgets and articles. We would also sincerely thank Donna Moberg for her excellent work in recording all votes and preparing minutes of all of our meetings.

We offer a special thank you to the voters that attend town meeting each year. It is our pleasure to serve you and the Town of Brewster.

Respectfully submitted,

Mike Fitzgerald, Chairman
Donald Author
Harvey (Pete) Dahl, Clerk
Will DeMaida
Charles DeVito, Vice Chair
Dennis Hanson
William Meehan
Herb Montgomery
TOWN OF BREWSTER  
FISCAL YEAR 2018

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<tr>
<th>TAX RATE INCREASE</th>
<th>MUNICIPAL REVENUES RAISED</th>
<th>ANNUAL TAX IMPACT ON $500,000.00 PROPERTY</th>
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<td>$1.00</td>
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PROPERTY TAX VALUATION = $3,819,923,720
## TOWN OF BREWSTER'S CAPITAL PROJECT IN EXCESS OF $100,000

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<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
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<td><strong>A. DEPARTMENT OF PUBLIC WORKS (DPW)</strong></td>
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<tr>
<td>1. Drainage/Road Maintenance Project</td>
<td>$100,000</td>
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<td>2. H-3 Dump Truck 2004</td>
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<td>$130,634</td>
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<td>3. H-4 Dump Truck 2008</td>
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<td>$147,000</td>
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<td>4. H-5 Dump Truck 2006</td>
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<td>$146,152</td>
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<td>5. H-8 4x4 Truck 2006</td>
<td>$100,000</td>
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<td>6. L-5 Roll Off Container Truck 2008, Cans, HD Compactors</td>
<td></td>
<td>$125,000</td>
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<td>7. L-6 Roadtractor 6 x 4</td>
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<td>$150,000</td>
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<td>8. Repair / Replace Roof on Public Works Building</td>
<td></td>
<td>$200,000</td>
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<td>9. Repair / Renovate Salt Shed</td>
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<td>$300,000</td>
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<td>10. Long Term Roadway Repairs</td>
<td>$1,000,000 $1,000,000 $1,000,000 $1,000,000</td>
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### B. FIRE DEPARTMENT

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<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Rescue Tool*(Jaws of Life) (Qty 3)</td>
<td></td>
<td>$100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Defibrillators-Paramedic* (Qty 4 units)</td>
<td></td>
<td>$120,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### C. POLICE DEPARTMENT

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cruiser Replacement (rotation)</td>
<td>$130,000</td>
<td>$130,000</td>
<td>$130,000</td>
<td>$135,000</td>
<td>$140,000</td>
</tr>
<tr>
<td>2. Generator</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$120,000</td>
</tr>
<tr>
<td>3. Irrigation System Upgrade (new course)</td>
<td></td>
<td>$2,500,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### D. GOLF DEPARTMENT

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Cart Path Paving Project*</td>
<td></td>
<td></td>
<td>$100,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Irrigation System Upgrade (original course)</td>
<td></td>
<td>$2,500,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### E. WATER DEPARTMENT

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Water Construction Account*</td>
<td>$180,000</td>
<td>$180,000</td>
<td>$180,000</td>
<td>$180,000</td>
<td>$180,000</td>
</tr>
<tr>
<td>2. Loader/Backhoe*</td>
<td></td>
<td>$130,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. 6 x 2 Dump Truck #1960</td>
<td></td>
<td>$110,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Tank No. 1 &amp; Tank 2 Standpipe Rehabilitation *</td>
<td>$250,000</td>
<td></td>
<td>$40,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. SCADA Replacement Construction</td>
<td></td>
<td>$500,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### F. BOARD OF SELECTMEN

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tri-Town Septage Plant Project (Brewster's Portion)</td>
<td>$750,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Council on Aging Study / Community Center</td>
<td></td>
<td>$125,000</td>
<td>$400,000</td>
<td>$10,000,000</td>
<td></td>
</tr>
</tbody>
</table>

### G. NATURAL RESOURCES / CONSERVATION

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Long Pond Boat Ramp (grant contingent)</td>
<td></td>
<td></td>
<td></td>
<td>$140,000</td>
<td></td>
</tr>
</tbody>
</table>

### H. BREWSTER LADIES LIBRARY

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Construction Grant ($2,000,000)</td>
<td>$5,000,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### I. EDDY SCHOOL

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Resurface Parking Lot &amp; Drive</td>
<td></td>
<td>$100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Replace Vans (Qty 4)</td>
<td></td>
<td>$160,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Rennovation</td>
<td>$1,300,000</td>
<td>$65,000,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### J. STONYBROOK SCHOOL

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Purchase / Replace Generator</td>
<td></td>
<td>$214,305</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Interior / Exterior Lighting</td>
<td></td>
<td>$300,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Power</td>
<td></td>
<td>$325,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Sound System/Public Address</td>
<td></td>
<td>$100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Locker Room, Weight Room &amp; Gym Repairs</td>
<td></td>
<td>$266,500</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. HVAC (Mechanical)</td>
<td></td>
<td></td>
<td>$2,791,572</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### K. NAUSET MIDDLE SCHOOL

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Exerior Lighting (Phase I)</td>
<td>$138,703</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Replace Vans (Qty 4)</td>
<td></td>
<td>$160,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Rennovation</td>
<td>$1,300,000</td>
<td></td>
<td>$65,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### L. NAUSET HIGH SCHOOL

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
<th>FISCAL YEAR 2023</th>
</tr>
</thead>
</table>

### SOURCE OF FUNDS

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2018</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. DEBT AUTHORIZATIONS</td>
<td>$2,550,000</td>
<td>$7,657,634</td>
<td>$67,992,652</td>
<td>$11,135,000</td>
<td>$5,915,877</td>
</tr>
<tr>
<td>2. PROPERTY TAXES / AVAIL. FUNDS</td>
<td>$628,703</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>3. SPECIAL REVENUE FUNDS (AMBULANCE, GOLF, WATER)</td>
<td>$540,000</td>
<td>$5,300,000</td>
<td>$410,000</td>
<td>$320,000</td>
<td>$180,000</td>
</tr>
<tr>
<td>4. GRANTS, GIFTS &amp; CPA</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>

### GRAND TOTALS OF REVENUES

<table>
<thead>
<tr>
<th>DEPARTMENTAL INDEX</th>
<th>FISCAL YEAR 2018</th>
<th>FISCAL YEAR 2019</th>
<th>FISCAL YEAR 2020</th>
<th>FISCAL YEAR 2021</th>
<th>FISCAL YEAR 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. GRAND TOTALS OF REVENUES</td>
<td>$3,718,703</td>
<td>$12,957,634</td>
<td>$68,402,652</td>
<td>$11,455,000</td>
<td>$6,095,877</td>
</tr>
</tbody>
</table>

*Italics denotes forecast.*
The charge of the Health and Human Services Committee is to assess the needs of Brewster residents, evaluate agencies, and make recommendations to continue to support our citizens. This year the Committee held 10 meetings, including meeting with four agencies and members of Brewster clergy to gain their perspective and understand the services they provide. Below are the recommendations of funding from the Health and Human Services Committee. This funding is now included in the Town Operating Budget, in the Local Service Funding line item under Other Operating Expenses.

<table>
<thead>
<tr>
<th>AGENCY</th>
<th>FY19 Recommendation</th>
<th>FY18 Award</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aids Support Group of Cape Cod</td>
<td>$2,500</td>
<td>$2,500</td>
</tr>
<tr>
<td>Alzheimer’s Family Caregiver Support</td>
<td>$9,000</td>
<td>$9,000</td>
</tr>
<tr>
<td>Cape Abilities</td>
<td>$7,000</td>
<td>$7,000</td>
</tr>
<tr>
<td>Cape Cod Child Development</td>
<td>$5,020</td>
<td>$5,020</td>
</tr>
<tr>
<td>Cape Cod Children’s Place</td>
<td>$8,000</td>
<td>$8,000</td>
</tr>
<tr>
<td>Consumer Assistance Council</td>
<td>$600</td>
<td>$500</td>
</tr>
<tr>
<td>Duffy Health Center</td>
<td>$1,000</td>
<td>----</td>
</tr>
<tr>
<td>Elder Services</td>
<td>$8,500</td>
<td>$8,500</td>
</tr>
<tr>
<td>Gosnold</td>
<td>$11,000</td>
<td>$10,500</td>
</tr>
<tr>
<td>Homeless Prevention Council</td>
<td>$15,000</td>
<td>$13,500</td>
</tr>
<tr>
<td>Independence House</td>
<td>$6,000</td>
<td>$5,500</td>
</tr>
<tr>
<td>Lower Cape Outreach Council</td>
<td>$9,500</td>
<td>$9,500</td>
</tr>
<tr>
<td>Nauset Together We Can</td>
<td>$3,500</td>
<td>$2,500</td>
</tr>
<tr>
<td>Nauset Youth Alliance</td>
<td>$10,000</td>
<td>$8,500</td>
</tr>
<tr>
<td>Outer Cape Health Services</td>
<td>$15,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>Sight Loss Services</td>
<td>No Application</td>
<td>$1,200</td>
</tr>
<tr>
<td>South Coastal Counties Legal Services</td>
<td>$4,120</td>
<td>$4,240</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$115,740</strong></td>
<td><strong>$110,960</strong></td>
</tr>
</tbody>
</table>

The FY2019 requests represent a 4.3% increase in funding over FY2018; level funding for eight agencies, increased funding for six and renewed funding for one agency.
TOWN OF BREWSTER SPECIAL TOWN MEETING MAY 7, 2018

Barnstable, ss

To: Roland W. Bassett, Jr. Constable of the Town of Brewster

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and inform the Town of Brewster inhabitants qualified to vote in Town affairs to meet at the Cafeteria at Stony Brook Elementary School, 384 Underpass Road, on Monday, May 7, 2018, next, at 7:05 p.m. o’clock in the evening, then and there to act upon the following articles:

UNPAID BILLS

ARTICLE NO. 1: To see what sums the Town will vote to appropriate, and also to raise, borrow pursuant to an applicable statute or transfer from available funds for the payment, pursuant to Chapter 44 Section 64 of the Massachusetts General Laws, of unpaid bills from previous fiscal years, including any bills now on overdraft, or to take any other action relative thereto.

(Board of Selectmen) (Nine-tenth Vote Required)

Motion: Move that Eight Hundred Sixty Four Dollars and Forty Cents ($864.44) be transferred from Free Cash to pay the Golf Department unpaid bills from prior fiscal years:

<table>
<thead>
<tr>
<th>Department</th>
<th>Vendor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Golf</td>
<td>The Chas. C. Hart Seed Co.</td>
<td>$864.44</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total All Funds</td>
<td></td>
<td>$864.44</td>
</tr>
</tbody>
</table>

COMMENT

This article will authorize the payment of outstanding bills from a previous fiscal year. According to Massachusetts General Laws, a Town cannot pay a bill from a previous fiscal year with the current year’s appropriation. Therefore, Town Meeting authorization is required.

a. The Chas. C. Hart Seed Co. – This bill is for seed goods and services related to maintenance of the golf course. The invoices dated May 30, 2017 and June 9, 2017 were received in March of 2018. The source of funds for this expenditure is free cash as the Golf Reserve Fund was established in Fiscal Year 2018. Any unused expenditure budget balances for the golf department in FY2017 would have been included in the Free Cash calculation at the close of the fiscal year.

Selectmen: Yes 4, No 0, Abs 0
Finance Committee: Yes 6, No 0, Abs 0
ARTICLE NO. 2: To see what sums the Town will vote to transfer into various line items of the Fiscal Year 2018 General Fund operating budget from other line items of said budget and from other available funds, or to take any other action relative thereto.

(Majority Vote Required)

Motion: Move that the amounts listed below be transferred between the various Fiscal Year 2018 funds, accounts, and expenditures as follows:

<table>
<thead>
<tr>
<th></th>
<th>FROM</th>
<th>TO</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Water Reserve Fund – Undesignated Fund Balance</td>
<td>Water, Capital</td>
<td>$500,000</td>
</tr>
<tr>
<td>b</td>
<td>General Fund Free Cash</td>
<td>Public Buildings, Expenses</td>
<td>$11,000</td>
</tr>
<tr>
<td>c</td>
<td>Article 3 of the November 14, 2016 Special Town Meeting – Inflatable Rescue Boat</td>
<td>Ambulance Reserve Fund</td>
<td>$330</td>
</tr>
</tbody>
</table>

COMMENT
This article would authorize the transfer of surplus funds from certain departments’ budgets and/or accounts and Free Cash for Fiscal Year 2018 to other accounts which are experiencing unanticipated shortfalls and/or require additional funding for new programs and/or initiatives. The following is a brief review of these requests:

a. This sum is required to provide funds for the SCADA project that was previously voted as debt service in Article 10 of the May 1, 2017 Annual Town Meeting Warrant. Funds are available from existing water receipts and there is no longer the need to borrow the funds.

   

   Selectmen: Yes 4, No 0, Abs 0  

   Finance Committee: Yes 6, No 0, Abs 0

b. This sum is required to provide funds to pay for the Town Hall Door repairs for security purposes.

   

   Selectmen: Yes 4, No 0, Abs 0  

   Finance Committee: Yes 6, No 0, Abs 0

c. This transfer will close out the funding on the inflatable rescue boat that was authorized at the November 14, 2017 Special Town Meeting and return the unused balance to the Ambulance Reserve Fund.

   

   Selectmen: Yes 4, No 0, Abs 0  

   Finance Committee: Yes 6, No 0, Abs 0
RESCIND DEBT AUTHORIZATION

ARTICLE NO. 3: To see what action the Town will take to rescind unused borrowing authority authorized by previous town meetings, or to take any other action relative thereto.

(Majority Vote Required)

Motion: Move that the unused borrowing authority for the following projects be rescinded:

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>ITEM</th>
<th>ARTICLE / TOWN MEETING</th>
<th>AMOUNT TO BE RESCINDED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Administration/Board of Selectmen</td>
<td>Private Road Betterment/Tower Hill Circle</td>
<td>Article 20 of the May 4, 2015 Annual Town Meeting</td>
<td>$146,133</td>
</tr>
<tr>
<td>Town Administration/Board of Selectmen</td>
<td>Private Road Betterment/Moss Lane, Commons Way &amp; Magnet Way</td>
<td>Article 19 of the May 4, 2015 Annual Town Meeting</td>
<td>$38,537</td>
</tr>
<tr>
<td>Water Department</td>
<td>SCADA Replacement Project</td>
<td>Article 10 of the May 1, 2017 Annual Town Meeting</td>
<td>$500,000</td>
</tr>
</tbody>
</table>

COMMENT
This article simply serves to rescind the authorized but unissued debt for completed capital requests and/or projects.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

COMMUNITY PRESERVATION ACT/Reallocation of Fund Balance and Budgetary Transfers

ARTICLE NO. 4: To see what sums the Town will vote to transfer to the Community Preservation Fund reserved and unreserved fund balances from the unspent remainder of projects approved in prior fiscal years so that such sums are available for future appropriation or transfer from available funds in the Community Preservation Fund for particular community preservation purposes, or to take any other action relative thereto.

(Majority Vote Required)

Motion: Move that the Community Preservation Act amounts listed below be transferred or appropriated, in the amounts and for the purposes specified, as follows:
<table>
<thead>
<tr>
<th>Item #</th>
<th>From:</th>
<th>To:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Article 31 of the May 1, 2000 Annual Town Meeting – Open Space Land Acquisition</td>
<td>Reserve Fund Balance – Open Space</td>
<td>$9,000</td>
</tr>
<tr>
<td>2</td>
<td>Article 6 of the May 2, 2016 Special Town Meeting – Babe Ruth Baseball field rehabilitation</td>
<td>Reserve Fund For Community Preservation Purposes – Community Preservation</td>
<td>$7,500</td>
</tr>
<tr>
<td>3</td>
<td>Reserve Fund For Community Preservation Purposes – Community Preservation</td>
<td>Recreation Department – ADA improvements at the athletic fields at Freeman’s Way, Town Hall, and Gage’s Field, including all incidental and related costs</td>
<td>$150,000</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$166,500</strong></td>
</tr>
</tbody>
</table>

Further, to sunset professional services authorization(s) at the close of the fiscal year and transfer any unused balance to their respective fund balance(s);

And further, any revenues received in excess of the estimated receipts are transferred to their respective reserve fund balance(s) for future appropriation using the allocation formula of 50% Open Space, 10% Housing, and 10% Historical Preservation and 30% for Community Preservation Reserve.

**COMMENT**

In May of 2005, Brewster approved a ballot question which allowed for the adoption of the modified Community Preservation Act (CPA). The Act appropriates a 3% surcharge on the town’s real estate tax revenues, which are reserved in a special fund in order to finance projects and programs for the purposes of preservation of open space, recreation, community housing, and historic preservation. Every year the Town estimates the amount of the 3% surcharge that will be collected and estimates the amount of matching funds that will be received from the state. Brewster established, through a local bylaw, a distribution schedule for the CPA funds according to the following: 50% of the funds for open space, 10% for community housing, 10% for historic preservation, and 30% balance is available for housing, historic preservation and/or active or passive recreation projects otherwise known as the Community Preservation Reserve.

Item #1: This is an unspent balance of $9,000 from a land purchase for open space that will be returned for further appropriation to the Reserve Fund Balance for Open Space.
Item #2: The rehabilitation of the Babe Ruth Field was completed and the unspent balance of $7,500 will be returned to for future appropriation to the Reserve Fund Balance for Community Preservation.

Item #3: Recreation Department - Americans for Disabilities Act (ADA) Improvements to Athletic Fields - This item will fund ADA improvements, including but not limited to handicap accessible parking spaces, accessible walkways and viewing areas, at the athletic fields at Freeman’s Way, Town Hall, and Gage’s Field.

Total Project Cost: $150,000         CPC Request: $150,000

Selectmen:       Yes 4, No 0, Abs 0     Finance Committee:       Recommendation Deferred

**IAFF COLLECTIVE BARGAINING AGREEMENT**

**ARTICLE NO. 5**: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be used to meet the terms and conditions of the first fiscal year of the Collective Bargaining Agreement, effective July 1, 2017, between the Town of Brewster and the International Association of Firefighters, Local 3763, or to take any other action relative thereto.

(Majority Vote Required)

Motion: Move that **Sixty Six Thousand Five Hundred Eighty Dollars ($66,580)** be transferred from Fiscal Year 2018 General Fund Contractual Obligations budget to the Fire Department budget to fund the cost items for Fiscal Year 2018 in a collective bargaining contract between the Town of Brewster (represented by the Board of Selectmen) and the Fire Union employees (represented by the International Association of Firefighters, Local 3763) in accordance with Chapter 150E of the Massachusetts General Laws, and to amend the Town’s classification, compensation plan and Fiscal year 2018 Fire Operating Budget accordingly to reflect such contract.

COMMENT

This article would fund the costs associated with the contract settlement expenses between the Brewster Fire Union and the Town. The current contract expired on June 30, 2017, an agreement was not reached until September of 2017.

Selectmen:       Yes 4, No 0, Abs 0     Finance Committee:       Yes 7, No 0, Abs 0

**PRIVATE ROAD ENGINEERING SERVICES/North Pond Drive**

**ARTICLE NO. 6**: To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow a sum of money pursuant to GL c. 40, §§7 and 8, Chapter 297 of the Acts
of 2002, Chapter 373 of the Acts of 2006 and, and/or any other enabling authority, said sum to be spent by the Town Administrator with the approval of the Board of Selectmen, to finance costs associated with engineering services and costs incidental or related thereto, for repairs to the private road known North Pond Drive, which costs shall be assessed by the Board of Selectmen as a betterment under General Laws Chapter 80, Section 1 on each parcel within the area benefiting from the improvement, all in compliance the Brewster Town Code, Chapter 157, Article VIII, Section 157-20, or to take any other action related thereto.

Motion: Move that **Seven Thousand Five Hundred Dollars ($7,500)** be transferred from the Betterments Reserve to finance costs associated with engineering services and costs incidental or related thereto, for repairs to the private way known as North Pond Drive and costs incidental or related thereto, said sum to be spent by the Town Administrator with the approval of the Board of Selectmen, which costs shall be assessed by the Board of Selectmen as a betterment under General Laws Chapter 80, Section 1 on each parcel within the area benefiting from the improvement, all in compliance the Brewster Town Code, Chapter 157, Article VIII, Section 157-20.

COMMENT
The Town’s Private Road Betterment program assists property owners with repairs to private roads. The Town acts to facilitate and finance the repair. The abutters are then obligated to repay the Town for the total costs over a number of years via a betterment assessment on their property tax bill. This article provides funds for engineering and bidding services.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

**BREWSTER AFFORDABLE HOUSING TRUST FUND**

**ARTICLE NO. 7:** To see if the Town will vote to accept the provisions of General Laws Chapter 44, Section 55C, and to establish a trust to be known as the Brewster Affordable Housing Trust Fund, whose purpose shall be to provide for the creation and preservation of affordable housing in the Town of Brewster for the benefit of low and moderate income households and for the funding of community housing, as defined and in accordance with the provisions of General Laws Chapter 44B, and, in implementation thereof, to amend the Brewster Code of By-Laws, Part 1, by adding a General Bylaw Chapter 18 for these purposes, including the establishment of a Board of Trustees to govern said trust; or act on anything relative thereto.

**CHAPTER 18 – BREWSTER AFFORDABLE HOUSING TRUST FUND**

§18-1 **Name of the Trust**
The Trust shall be called the "Brewster Affordable Housing Trust", herein referred to as the “Trust”.

May 2018
§18-2 Purpose
The purpose of the Trust shall be to provide for the preservation and creation of affordable housing in the Town of Brewster for the benefit of low and moderate income households and for the funding of community housing as defined in and in accordance with the provisions of Massachusetts General Laws, Chapter 44B (“Chapter 44B”). The Trust shall use such property, both real and personal, and shall dispense such funds in such manner as the Board of Trustees shall deem most appropriate to carry out such purpose consistent with the policies adopted from time to time by the Board of Selectmen regarding affordable housing. The Trust shall be governed by a Board of Trustees in accordance with General Laws Chapter 44, Section 55C (“Section 55C”), as revised from time to time, and the authority granted by Town Meeting.

§18-3 Board of Trustees
There shall be a seven-member Board of Trustees (the “Board”) appointed by the Board of Selectmen from amongst the residents of the Town. The members of the Board shall be comprised of as follows:

- one (1) member of the Board of Selectmen;
- one (1) member of the Brewster Housing Partnership;
- one (1) member of the Community Preservation Committee;
- one (1) member of the Planning Board;
- two (2) residents at large, and;
- The Town Administrator or the Administrator’s designee.

Trustees appointed as representatives of boards or committees shall serve for terms of two years or until they no longer serve on such board or committee, whichever is shorter. The at-large Trustees shall serve for terms of two years. The Town Administrator shall serve by virtue of the office. To the extent possible, the Board of Selectmen shall appoint as Trustees individuals with background or interest in affordable housing, and specifically those with financial, legal or development expertise, or experience and perspective on housing preservation. Any Trustee who ceases to be a resident of the Town of Brewster shall vacate the office. Any Trustee may resign by filing with the Town Clerk written notice thereof.

Any vacancy in the office of Trustee shall be filled by appointment of the Board of Selectmen, notice of which shall be filed with the Town Clerk. The title to the Trust estate shall thereupon and without the necessity of any conveyance be vested in such succeeding Trustee jointly with the remaining Trustees.

Trustees may be removed by the Board of Selectmen at any time for cause following the opportunity for a hearing. For purposes of this bylaw, the term “cause” shall include, but not be limited to, violation of any local, state, or federal law; incapacity to perform the duties of a Trustee; and acts of a Trustee, that in the opinion of the Board of Selectmen, are negligent or detrimental to the Town of Brewster or the Trust; and four (4) consecutive absences from Board of Trustees meetings. Reference to the Trustee shall mean the Trustee or Trustees for the time being hereunder.
The Trustees shall annually elect a Trustee to serve as Chair. The Chair may establish sub-committees and/or ad hoc task-related committees to carry out the purposes of the Trust. Chairs of the sub-committees may be selected by the members of the sub-committees.

§18-4 Meetings of the Trust
The Board shall meet at least quarterly in the Town of Brewster at such time and at such place as the Trustees shall determine. Special meetings may be called by the Chair or by a majority of Trustees. Notice of all meetings of the Trust shall be given in accordance with the provisions of the Open Meeting Law, General Laws Chapter 30A, Sections 18-25. While a majority of the full Board of Trustees shall constitute a quorum for the transaction of any business of the Board of Trustees, less than a quorum may, subject to the requirements of the Open Meeting Law, continue a meeting to a time, date and place certain.

§18-5 Powers of the Board
The powers and duties of the Board shall include the following, all of which shall be carried on in furtherance of the purposes and in compliance with the terms set forth in Section 55C of Chapter 44 of the General Laws:

A. To accept and receive real property, personal property or money, by gift, grant, contribution, devise or transfer from any person, firm, corporation or other public or private entity, including but not limited to money, grants of funds or other property tendered to the Trust in connection with any by-law or any general or special law or any other source, including money appropriated pursuant to the Community Preservation Act, Chapter 44B of the Massachusetts General Laws; provided, however, that any Community Preservation Act monies received shall be used exclusively for community housing and shall remain subject to all the rules, regulations and limitations of that chapter when expended by the Trust, and such funds shall be accounted for separately by the Trust; and provided further, that no later than July 15 of any calendar year, the Trust shall ensure that all expenditures of funds received from said Chapter 44B are reported to the Community Preservation Committee for inclusion in the year end reporting to the Massachusetts Department of Revenue;

B. To purchase and retain real or personal property, including, without restriction, investments that yield a high rate of income or no income; provided that any expenditure of funds in excess of Fifty Thousand Dollars ($50,000) to purchase real or personal property shall first be approved by the Board of Selectmen;

C. To sell, lease, exchange, transfer or convey any personal, mixed, or real property at public auction or by private contract for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into such undertaking relative to Trust property as the Board deems advisable notwithstanding the length of any such lease or contract; provided that any sale, lease, exchange, transfer or conveyance of any property having a value in excess of Fifty Thousand Dollars ($50,000) shall first be approved by the Board of Selectmen;
D. To execute, acknowledge and deliver deeds, assignments, transfers, pledges, leases, covenants, contracts, promissory notes, releases, grant agreements and other instruments sealed or unsealed, necessary, proper or incident to any transaction in which the Board engages for the accomplishment of the purposes of the Trust;

E. To employ advisors and agents, such as accountants, appraisers and lawyers as the Board deems necessary;

F. To pay reasonable compensation and expenses to all advisors and agents and to apportion such compensation between income and principal as the Board deems advisable;

G. To apportion receipts and charges between incomes and principal as the Board deems advisable, to amortize premiums and establish sinking funds for such purpose, and to create reserves for depreciation depletion or otherwise;

H. To participate in any reorganization, recapitalization, merger or similar transactions; and to give proxies or powers of attorney with or without power of substitution to vote any securities or certificates of interest; and to consent to any contract, lease, mortgage, purchase or sale of property, by or between any corporation and any other corporation or person;

I. To deposit any security with any protective reorganization committee, and to delegate to such committee such powers and authority with relation thereto as the Board may deem proper and to pay, out of Trust property, such portion of expenses and compensation of such committee as the Board may deem necessary and appropriate;

J. To carry property for accounting purposes other than acquisition date values;

K. To borrow money on such terms and conditions and from such sources as the Board deems advisable, to mortgage and pledge trust assets as collateral, provided that any borrowing of funds in excess of Fifty Thousand Dollars ($50,000) shall first be approved by the Board of Selectmen;

L. To make distributions or divisions of principal in kind;

M. To comprise, attribute, defend, enforce, release, settle or otherwise adjust claims in favor or against the Trust, including claims for taxes, and to accept any property, either in total or partial satisfaction of any indebtedness or other obligation, and subject to the provisions of Section 55C, to continue to hold the same for such period of time as the Board may deem appropriate;

N. To manage or improve real property; and to abandon any property which the Board determined not to be worth retaining;

O. To hold all or part of the Trust property uninvested for such purposes and for such time as the Board may deem appropriate; and

P. To extend the time for payment of any obligation to the Trust;

Q. To issue policy goals and statements to serve as guidelines for the Trust;
R. To provide funds for the benefit of low and moderate income households to assist in the acquisition, creation, preservation, rehabilitation and support of housing affordable for such families; and

S. To exercise such additional powers, if any, as may be set forth in G.L. c. 44, §55C, as it may be amended from time to time

§18-6 Acts of Trustees
Except as otherwise provided, any action of the Board of Trustees shall be approved by a majority of those present and voting at a duly called meeting provided that a quorum is present, and any and all instruments executed by such majority shall be binding upon the Trust, and shall be conclusive evidence that such action has been duly authorized. The Trustees may, by instrument executed by all the Trustees, delegate to any attorney, agent or employee such other powers and duties as they deem advisable, including power to execute and deliver instruments as fully as the Trustees might themselves and to sign and endorse checks for the account of the Trustees of the Trust. The Trustees shall not delegate the authority to amend or terminate the Trust and no such delegation shall be effective. No Trustee shall be required to give bond. No license of court shall be required to confirm the validity of any transaction entered into by the Trustees with respect to the Trust estate. No one dealing with the Trustees need inquire concerning the validity of any act of the Trustees or see to the application of anything paid to or upon the order of the Trustees. No Trustee shall be liable for the act, negligence or default of any other Trustee or any employee, agent, or representative of the Trustees selected with reasonable care, nor for errors in judgment, nor mistakes of law or fact made in good faith nor in reliance in good faith on advice of counsel nor for other acts or omissions in good faith.

In exercising these powers, the Trustees shall recognize the role of the Board of Selectmen or its’ designee as the principal procurement officer under G.L. c.30B, including the bidding and awarding of all contracts. Where an act of the Trustees requires prior written notice to the Board of Selectmen, notice shall be deemed given when addressed to the Board of Selectmen.

§18-7 Status of Trust and Board of Trustees
The Trust is a public employer and the members of the Board are public employees for purposes of General Laws Chapter 258. The Trust shall be deemed a municipal agency and the members of the Board of Trustees special municipal employees for purposes of General Laws Chapter 268A, the Conflict of Interest Law. The Trust is a governmental body for purposes of Massachusetts General Laws Chapter 30A, Sections 18-25, the Open Meeting Law. The Trust is also a board of the Town for purposes of General Laws Chapter 30B, the Uniform Procurement Act, and General Laws Chapter 40, Section15, provided, however, that agreements and conveyances between the Trust and agencies, boards, commissions, authorities, departments and public instrumentalities of the Town shall be exempt from said Chapter 30B. Notwithstanding the foregoing, neither the Trustees nor any agent or officer of the Trust shall have the authority to bind the Town.
§18-8 Custodian of Funds
The Town Treasurer shall be the custodian of the Trust’s funds and shall maintain separate accounts and records for said funds. The Treasurer shall invest the Trust’s funds in the manner authorized by G.L. c. 44, §55B. Any income or proceeds received from the investment of unrestricted funds shall be credited to and become part of the Trust. The yearly approved budget, and any approved budget revisions, will be filed with the Town Treasurer. As custodian, the Treasurer shall issue checks or transfer monies as directed by the Trustees and approved by the Board of Selectmen. In addition to the requirements of G.L. c. 44, § 55C, the Trust shall comply with all requirements, if any, of all the funds deposited into the Trust, and shall ensure that restricted funds, and any interest thereon, are appropriately segregated and reported. The books and records of the Trust shall be audited annually by an independent auditor in accordance with accepted accounting practices. Cost associated with the independent audit shall be borne by the Trust. Upon receipt of the audit by the Board of Trustees, a copy shall be provided forthwith to the Board of Selectmen.

§18-9 Funds paid to the Trust
Notwithstanding any general or special law to the contrary, all moneys paid to the Trust in accordance with any zoning by-law, exaction fee, or private contribution shall be paid directly into the Trust and need not be appropriated or accepted and approved into the Trust. General revenues appropriated into the Trust become Trust property and these funds need not be further appropriated to be expended. All moneys remaining in the Trust at the end of any fiscal year, whether or not expended by the Board within one year of the date they were appropriated into the Trust, remain Trust property.

§18-10 Taxes
The Trust is exempt from General Laws Chapters 59 and 62, and from any other provisions concerning payment of taxes based upon or measured by property or income imposed by the Commonwealth or any subdivision thereto.

§18-11 Duration of the Trust
This Trust shall continue until terminated by a vote of the Brewster Town Meeting. Upon termination of the Trust, subject to the payment of or making provisions for the payment of all obligations and liabilities of the Trust and the Trustees, the net assets of the Trust shall be transferred to the Town and held by the Board of Selectmen for affordable housing purposes except that any net funds generated pursuant to G.L. c. 44B which shall be returned to the CPA Fund for community housing. In making any such distribution, the Trustees shall, subject to the approval of the Board of Selectmen, sell all or any portion of the Trust property and distribute the net proceeds thereof or they may distribute any of the assets in kind to the Board of Selectmen. The powers of the Trustees shall continue until the affairs of the Trust are concluded.
§18-12 Compensation of Trustees

Trustees shall not receive a salary, stipend, bonus or other means of compensation for their service as a Trustee, nor shall they be eligible for any benefits from the Town of Brewster. Trustees may be compensated for reasonable out-of-pocket expenses for travel and other Trust-related expenses. All such out-of-pocket expenses shall be fully documented with receipts for expenses prior to payment by the Trust.

§18-13 Annual Report

The Trustees shall prepare an annual report describing the activities of the Trust on a calendar year basis. The annual report shall be submitted to the Brewster Board of Selectmen by December 31st of each year and will be included in the Town’s Annual Report. The annual report shall list all financial transactions conducted by the Trust including all revenues and costs, provide a balance sheet of liabilities and assets of the Trust, list an inventory of all affordable housing units created, sold, and/or managed by the Trust, and any other pertinent information related to the business of the Trust.

§18-14 Recording; Amendments

The Trustees are hereby authorized to execute a Declaration of Trust and Certificate of Trust for the Trust, to be recorded with the Barnstable Registry of Deeds and the Barnstable Registry District of the Land Court, as applicable. The Declaration of Trust may be amended from time to time except as to those provisions specifically required under G.L. c.44, §55C and/or this bylaw, by an instrument in writing signed by a majority of the Trustees and approved at a meeting called for that purpose, and approved by the Board of Selectmen.

§18-15 Titles

The titles to the various Sections herein are for convenience only and are not to be considered part of said Sections nor shall they affect the meaning or the language of any such Section.

Or to take any other action relative thereto.

(Motion: Move to approve as printed in the warrant.)

COMMENT

In the 2017 Brewster Housing Production Plan, formation of a Municipal Affordable Housing Trust was identified as Strategy #7 and described as the most flexible and effective tool for local initiatives to create and preserve affordable housing. The Trust, led by a Board of Trustees would help foster the utilization of CPA community housing funds and any other local housing funds. Trusts are highly beneficial when land or property the Town deems suitable for affordable housing redevelopment becomes available or when current affordable housing becomes at risk and resources are needed for preservation. The availability of decent housing
that people can afford provides stability and opportunity for individuals and families, attracts and retains employees and employers, and boosts consumer spending. The composition, powers and responsibilities of the Trust are outlined in the bylaw.

Selectmen: Yes 4, No 0, Abs 0   Finance Committee: Yes 7, No 0, Abs 0

MILLSTONE ROAD/Community Housing

ARTICLE NO. 8: To see if the Town will vote to transfer from the tax custodian for tax title purposes to the Board of Selectmen for community housing purposes and for the purpose of conveyance, the care, custody and control of a parcel of land located off Millstone Road, identified by Assessors as Parcel 98-12, and containing 15.03 acres, more or less; and to authorize the Board of Selectmen to take said parcel by eminent domain if necessary or convenient for community housing purposes and for the purpose of clearing the Town’s title thereto; and, further, to authorize the Board of Selectmen to convey, or to lease for up to 99 years, all or portions of said parcel for community housing purposes on such terms and conditions, and for such consideration, which may be nominal consideration, as the Selectmen deems appropriate and to accept, on behalf of the Town, an affordable housing restriction on said parcel; or take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

Motion: Move to approve as printed in the warrant.

COMMENT

In 2005, Town meeting vote authorized the Board of Selectmen to investigate the transfer of this 15.03 acre parcel for Affordable Housing purposes. Investigation has included a survey, some limited deed work and exploration of access to the parcel. This article would now transfer the land parcel for community housing purposes. The identification of municipal parcels that are suitable for affordable housing development is a key strategy in the 2017 Brewster Housing Production Plan. There is a lack of community housing in Brewster as well as the Lower Cape as a whole which significantly effects the health, economy and retention of young families in town. A feasibility study will be completed on this parcel to determine the best type of housing. Public input will be sought and encouraged before the Town compiles a Request for Proposals to create community housing on this parcel. Investigation of access has been explored since 2005, but not acquired. In the Annual Town Meeting, Article # 30 proposes to purchase a parcel of land with CPA Community Housing funds which will establish access to this parcel.

Selectmen: Yes 4, No 0, Abs 0   Finance Committee: Recommendation Deferred
ARTICLE NO. 9: To act upon any other business that may legally come before this meeting; or take any other action related thereto.

(Majority Vote Required)

Motion: Motion to be provided at the Special Town Meeting.

And you are hereby directed to serve this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting as aforesaid.

Given under our hand and Seal of the Town of Brewster affixed this __th day of April 2018.

___________________________________  ______________________________________
Peter G. Norton, Chair                  Cynthia A. Bingham, Vice Chair

___________________________________  ______________________________________
David C. Whitney, Clerk                James W. Foley

John T. Dickson

I, Roland W. Bassett Jr, duly qualified Constable for the Town of Brewster, hereby certify that I served the Warrant for the Special Town Meeting of May 7, 2018 by posting attested copies thereof, in the following locations in the Town on the __th day of April 2018.

Brewster Town Offices
Brewster Ladies Library
The Brewster General Store
Millstone Liquors
Café Alfresco
Brewster Pizza House
U. S. Post Office

_________________________________
Roland W. Bassett, Jr. Constable

May 2018
TOWN OF BREWSTER ANNUAL TOWN MEETING MAY 7, 2018

Barnstable, ss

To: Roland W. Bassett, Jr. Constable of the Town of Brewster

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and inform the Town of Brewster inhabitants qualified to vote in Town affairs to meet at the Cafeteria at Stony Brook Elementary School, 384 Underpass Road, on Monday, May 7, 2018, next, at 7:00 p.m. o’clock in the evening, then and there to act upon the following articles:

CAPE COD REGIONAL TECHNICAL HIGH SCHOOL OPERATING BUDGET

ARTICLE NO. 1: To see what sums the Town will vote to appropriate, and also to raise or transfer from available funds to defray Cape Cod Regional Technical High School charges and expenses for the Fiscal Year ending June 30, 2019, or to take any other action relative thereto.

(Cape Cod Technical School Committee) (Majority Vote Required)

Motion: Move that Eight Hundred Forty Five Thousand Four Hundred Fifty Eight Dollars ($845,458) be raised and appropriated from the Fiscal Year 2019 tax levy and other general fund revenues of the Town, for the Cape Cod Regional Technical High School Principal to expend with the approval of the School Committee, for Fiscal Year ending June 30, 2019.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>EXPENDED FY2017</th>
<th>APPROPRIATED FY2018</th>
<th>REQUESTED FY2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPE COD TECH ASSESSMENT</td>
<td>$828,976</td>
<td>$831,711</td>
<td>$845,458</td>
</tr>
<tr>
<td>TOTAL ASSESSMENT</td>
<td>$828,976</td>
<td>$831,711</td>
<td>$845,458</td>
</tr>
</tbody>
</table>

COMMENT

This article will provide funding for the Fiscal Year 2019 operating budget for the Cape Cod Regional Technical High School District. This district consists of the Towns of Barnstable, Brewster, Chatham, Dennis, Eastham, Harwich, Mashpee, Orleans, Provincetown, Truro, Wellfleet and Yarmouth. The overall district-wide budget has increased by 1.44% over Fiscal Year 2018. Brewster’s actual share of the assessment has increased by a sum of $13,747 or 1.7% over Fiscal Year 2018. District wide enrollment has decreased from 621 students to 531 students; with Brewster’s enrollment decreasing from 43 to 41 students for this same period.

Selectmen: Yes 4, No 0, Abs 0     Finance Committee: Yes 7, No 0, Abs 0

May 2018
**ELEMENTARY SCHOOLS OPERATING BUDGET**

**ARTICLE NO. 2** To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray the Elementary Schools’ charges and expenses, for the Fiscal Year ending June 30, 2019, or to take any other action relative thereto.

(Elementary School Committee) (Majority Vote Required)

**Motion:** Move that **Nine Million Seven Hundred Forty Eight Thousand Five Hundred Forty Six Dollars ($9,748,546)** be raised and appropriated from the Fiscal Year 2019 tax levy and other general fund revenues of the Town, for the Brewster Elementary School Principals to expend with the approval of the School Committee, for Fiscal Year ending June 30, 2019.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>EXPENDED FY2017</th>
<th>APPROPRIATED FY2018</th>
<th>REQUESTED FY2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELEMENTARY SCHOOL BUDGET</td>
<td>$7,245,978</td>
<td>$7,424,252</td>
<td>$7,645,987</td>
</tr>
<tr>
<td>SCHOOL FRINGE BENEFITS (Previously in Town Operating Budget)</td>
<td></td>
<td>$2,086,525</td>
<td>$2,102,559</td>
</tr>
<tr>
<td>TOTAL ASSESSMENT:</td>
<td>$7,245,978</td>
<td>$9,510,777</td>
<td>$9,748,546</td>
</tr>
</tbody>
</table>

**COMMENT**

This article will provide funding for the Fiscal Year 2019 operational budget for the Stony Brook and Eddy Elementary Schools. The Fiscal Year 2019 budget request for the Elementary Schools stands at $9,748,546. These operational budgets have increased by the total sum of $221,735, or 2.99%, over Fiscal Year 2018. The total factor increase to 2.5% when the schools proportionate shares of fringe benefits expenses is applied.

**Selectmen:** Yes 4, No 0, Abs 0  
**Finance Committee:** Yes 7, No 0, Abs 0

**NAUSET REGIONAL SCHOOLS OPERATING BUDGET**

**ARTICLE NO. 3:** To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray the Nauset Regional School District charges and expenses for the Fiscal Year ending June 30, 2019, or to take any other action relative thereto.

(Nauset Regional School Committee) (Majority Vote Required)
Motion: Move that Ten Million Three Hundred Ninety Seven Thousand Six Hundred Ninety Six Dollars ($10,397,696) be raised and appropriated from the Fiscal Year 2019 tax levy and other general revenues of the Town, for the Nauset Regional School District to expend with the approval of the Nauset Regional School District Committee, for the Fiscal Year ending June 30, 2019.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>EXPENDED FY2017</th>
<th>APPROPRIATED FY2018</th>
<th>REQUESTED FY2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAUSET ASSESSMENT</td>
<td>$9,567,678</td>
<td>$9,953,157</td>
<td>$10,397,696</td>
</tr>
<tr>
<td>NAUSET DEBT ASSESSMENT</td>
<td>$117,277</td>
<td>Now Shown in Town Operating Budget</td>
<td>Now Shown in Town Operating Budget, Article 5</td>
</tr>
<tr>
<td>TOTAL ASSESSMENT:</td>
<td>$9,684,955</td>
<td>$9,953,157</td>
<td>$10,397,696</td>
</tr>
</tbody>
</table>

COMMENT
This article provides funding for the Fiscal Year 2019 operational budget for the Nauset Regional School District. The overall operating budget for the Nauset Regional Schools stands at $22,589,788, which represents an increase of 2.49% over the prior year. Brewster’s share of the Nauset Schools operational budget is $10,397,696. Brewster’s proportionate share of enrollment has increased from 45.678% in Fiscal Year 2018 to 46.538% in Fiscal Year 2019.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 7, No 0, Abs 0

ASSESSMENT FORMULA FOR NAUSET REGIONAL SCHOOLS

ARTICLE NO. 4: To see if the Town will vote to accept the provisions of Massachusetts General Laws, Chapter 71, Section 16B, which would allocate the sum of the member towns’ contributions to the Nauset Regional School District in Fiscal Year 2020 in accordance with the Regional Agreement rather than the Education Reform Formula, so-called, or to take any other action relative thereto.

(Nauset Regional School Committee)  (Majority Vote Required)

Motion: Move to approve as printed in the Warrant

COMMENT
This article will apportion the Nauset Regional School District’s assessment to the four member towns based on their proportionate enrollment within the school district. This is the method provided within the inter-municipal agreement, approved by the towns establishing the Nauset Regional School District. This allocation method has been applied in each of the last twenty one years by Town Meeting vote.
Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

TOWN OPERATING BUDGET

ARTICLE NO. 5 To see what sums the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to any applicable statute, for the purposes of supporting the offices, departments, boards and commissions of the Town of Brewster for Fiscal Year 2019, including authorization for lease purchases of up to five years or to take any other action relative thereto.

(Board of Selectmen)  
Motion 1 (Majority Vote Required)  
Motion 2 (Two-Thirds Vote Required)

Motion 1: Move that the following Fiscal Year 2019 operating budget is established for the various offices, boards, and commissions of the Town as follows:

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>EXPENDED</th>
<th>APPROPRIATED</th>
<th>REQUESTED</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GENERAL GOVERNMENT</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance Committee</td>
<td>$77,833</td>
<td>$105,700</td>
<td>$104,700</td>
</tr>
<tr>
<td>Finance &amp; Operations</td>
<td>$792,126</td>
<td>$865,649</td>
<td>$926,661</td>
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<tr>
<td>Legal</td>
<td>$148,645</td>
<td>$165,600</td>
<td>$165,640</td>
</tr>
<tr>
<td>Moderator</td>
<td>$300</td>
<td>$300</td>
<td>$300</td>
</tr>
<tr>
<td>Planning</td>
<td>$140,189</td>
<td>$165,527</td>
<td>$162,616</td>
</tr>
<tr>
<td>Selectman &amp; Town Administration</td>
<td>$424,374</td>
<td>$435,275</td>
<td>$468,557</td>
</tr>
<tr>
<td>Town Clerk</td>
<td>$172,364</td>
<td>$171,927</td>
<td>$185,365</td>
</tr>
<tr>
<td><strong>SUBTOTAL GENERAL GOVERNMENT</strong></td>
<td><strong>$1,755,831</strong></td>
<td><strong>$1,909,978</strong></td>
<td><strong>$2,013,839</strong></td>
</tr>
</tbody>
</table>

| SAFETY & PROTECTION                  |          |              |           |
| Building Inspections                 | $373,378 | $381,010     | $409,020  |
| Fire Department                      | $1,993,312| $1,741,711   | $1,989,696|
| Health Department                    | $224,956 | $226,109     | $244,176  |

May 2018
<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>EXPENDED FY 2017</th>
<th>APPROPRIATED FY 2018</th>
<th>REQUESTED FY 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural Resources</td>
<td>$ 304,096</td>
<td>$309,146</td>
<td>$446,015</td>
</tr>
<tr>
<td>Police Department</td>
<td>$2,521,891</td>
<td>$2,546,098</td>
<td>$2,666,710</td>
</tr>
<tr>
<td><strong>SUBTOTAL SAFETY &amp; PROTECTION</strong></td>
<td><strong>$5,417,633</strong></td>
<td><strong>$5,204,402</strong></td>
<td><strong>$5,755,617</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAINTENANCE</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Buildings</td>
<td>$ 134,294</td>
<td>$161,416</td>
<td>$159,770</td>
</tr>
<tr>
<td>Public Works</td>
<td>$1,497,317</td>
<td>$1,652,140</td>
<td>$1,941,296</td>
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<tr>
<td>Snow &amp; Ice Removal</td>
<td>$ 243,120</td>
<td>$154,775</td>
<td>$154,775</td>
</tr>
<tr>
<td>Utilities</td>
<td>$ 434,679</td>
<td>$438,560</td>
<td>$461,988</td>
</tr>
<tr>
<td><strong>SUBTOTAL MAINTENANCE</strong></td>
<td><strong>$2,309,410</strong></td>
<td><strong>$2,406,891</strong></td>
<td><strong>$2,717,829</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HUMAN SERVICES</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council on Aging</td>
<td>$ 246,196</td>
<td>$254,332</td>
<td>$316,473</td>
</tr>
<tr>
<td>Veteran’s Services</td>
<td>$ 69,999</td>
<td>$65,100</td>
<td>$78,170</td>
</tr>
<tr>
<td><strong>SUBTOTAL HUMAN SERVICES</strong></td>
<td><strong>$316,195</strong></td>
<td><strong>$319,432</strong></td>
<td><strong>$394,643</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CULTURE &amp; RECREATION</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Brewster Ladies Library</td>
<td>$ 553,786</td>
<td>$606,893</td>
<td>$643,442</td>
</tr>
<tr>
<td>Recreation</td>
<td>$ 131,594</td>
<td>$135,647</td>
<td>$193,652</td>
</tr>
<tr>
<td>Millsites</td>
<td>$ 3,551</td>
<td>$4,000</td>
<td>$4,000</td>
</tr>
<tr>
<td><strong>SUBTOTAL CULTURE &amp; RECREATION</strong></td>
<td><strong>$688,931</strong></td>
<td><strong>$746,540</strong></td>
<td><strong>$841,094</strong></td>
</tr>
<tr>
<td>DEPARTMENT</td>
<td>EXPENDED FY 2017</td>
<td>APPROPRIATED FY 2018</td>
<td>REQUESTED FY 2019</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------</td>
<td>----------------------</td>
<td>------------------</td>
</tr>
<tr>
<td><strong>CONTRACTUAL OBLIGATIONS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Town Contractual Obligations</td>
<td>New in FY2018-</td>
<td>$331,768</td>
<td>$0</td>
</tr>
<tr>
<td><strong>SUBTOTAL CONTRACTUAL OBLIGATIONS</strong></td>
<td>New in FY2018-</td>
<td>$331,768</td>
<td>$0</td>
</tr>
<tr>
<td><strong>DEBT SERVICE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal &amp; Interest</td>
<td>$3,029,695</td>
<td>$1,275,888</td>
<td>$2,194,375</td>
</tr>
<tr>
<td><strong>SUBTOTAL DEBT SERVICE</strong></td>
<td>$3,029,695</td>
<td>$1,275,888</td>
<td>$2,194,375</td>
</tr>
<tr>
<td><strong>INSURANCE &amp; FRINGE BENEFITS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Insurance</td>
<td>$421,534</td>
<td>$530,100</td>
<td>$513,850</td>
</tr>
<tr>
<td>Fringe Benefits Including OPEB</td>
<td>$4,189,786</td>
<td>$3,514,174</td>
<td>$3,796,932</td>
</tr>
<tr>
<td><strong>SUBTOTAL INSURANCE &amp; FRINGE BENEFITS</strong></td>
<td>$4,611,320</td>
<td>$4,044,274</td>
<td>$4,310,782</td>
</tr>
<tr>
<td><strong>OTHER OPERATING EXPENSE &amp; ASSESSMENTS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessments</td>
<td>$47,686</td>
<td>$47,848</td>
<td>$50,161</td>
</tr>
<tr>
<td>Alewives</td>
<td>$1,817</td>
<td>$2,000</td>
<td>$4,350</td>
</tr>
<tr>
<td>Stabilization Fund</td>
<td>Added in FY19</td>
<td>Added in FY19</td>
<td>$759,798</td>
</tr>
<tr>
<td>Local Service Funding</td>
<td>$150,619</td>
<td>$150,460</td>
<td>$165,840</td>
</tr>
<tr>
<td><strong>SUBTOTAL OTHER OPERATING EXPENSE &amp; ASSESSMENTS</strong></td>
<td>$200,122</td>
<td>$200,308</td>
<td>$980,149</td>
</tr>
</tbody>
</table>
And to meet these appropriations, that the sum of **Nineteen Million Two Hundred Eight Thousand Three Hundred Twenty Eight Dollars ($19,208,328)** be raised and appropriated from the Fiscal Year 2019 tax levy and other general revenues of the Town.

**Motion 2:** Further moved that the Town Administrator shall be authorized to solicit, accept, and enter into tax-exempt lease purchase agreements in excess of three years and not to exceed five years for capital purposes to be funded through the annual operating budget under Motion 1 of this Article, and further, that the appropriations authorized under said Motion 1 shall constitute approval of the first year of any such lease purchase agreement.

**COMMENT**

This article will provide funding for the Fiscal Year 2019 operational budget for the town boards, committees and departments. The town’s operational budget, as presented in this article, exclusive of the debt budget, has increased by 16.84%. The major contributing factor to this increase is that ongoing operating expenses previously shown as capital, including but not limited to Natural Resources Repair & Maintenance of Beaches and Landings, Conservation Land Management; Public Works Repair & Maintenance Roads and Drainage, Guardrails, and Organic Turf; and Transfer Station Landfill Monitoring are now shown in the appropriate Departments annual operating budget, as the expenses reoccur each year. Golf and Water related expenditures that were previously shown in combined line items such as Fringe Benefits, General Insurance, and Debt Service are now shown in Article X and Article X of this warrant.

In accordance with Massachusetts General Law Chapter 44, Sections 77-83; 182, the Town operating budget is presented in uniformity with the Uniform Massachusetts Accounting Standards (UMAS). Significant changes from prior year operating budget article formats include the following:

- **General Government:** Finance and Operations includes all Finance Department related salaries and expenses for Accounting, Assessing, Information Technology and Treasurer/Collector divisions. The Assessor’s budget now incorporates the cost of performing annual property evaluations. In the past, this cost was voted yearly as a separate article; however, since this is an annual operating expense, it is included in the department’s annual operating budget.
• **General Government:** With the reorganization of the Selectmen and Town Administrator office, the operating budgets have been consolidated to reflect the reorganization. (The Town report is generated from this office and that expense is included in this budget.)

• **Safety & Protection:** Fire Department appropriations related to Ambulatory Services are voted as a Special Revenue Fund in accordance with Massachusetts General Law Chapter 40 Section 5F. The Fire Department appropriation within the operating budget pertains to all department expenditures with the exception of Ambulatory Services.

• **Maintenance:** The Public Buildings appropriation covers maintenance services for Town Hall, Council on Aging, Police Station, Public Works and Drummer Boy Park. On occasion, services are provided to the Fire Station and Ladies Library.

• **Insurance & Fringe Benefits:** This appropriation includes Town related expenses for general liability insurance, health insurance, Medicare tax and retirement assessments. The Town’s Elementary School(s) fringe benefit costs are shown within their annual operating budget.

• **Other Operating Expense & Assessments:** In past years, individual articles appropriated funds for services not provided by the Town: Human Services; fuel assistance; local business funding; Stabilization Fund. These funds are now included in the Town’s annual operating budget within the Local Service Funding line item.

• **Stabilization Fund:** The annual appropriation for the Stabilization line item is $45,000. In Fiscal Year 2019, the recommendation is to increase the amount attributed to the Stabilization line item by the excess levy capacity of $714,798 for a total of $759,798. The intent is of this action is to use the excess levy capacity to offset future projected shortfalls in Fiscal Year 2020 and Fiscal Year 2021 in the operating budget as opposed to seeking an operational override. Instead, the town would be able to drawn down an amount from the Stabilization Fund in future years to achieve this goal. Drawn downs from the Stabilization Fund require a town meeting article and a 2/3 vote at an annual and/or special town meeting.

**Water Department, Golf Department and Ambulance** related operating and capital expenditures are now shown in their own articles in accordance with Massachusetts General Laws Chapter 41, Section 69B and Chapter 40, Section 5 respectively. Water and Golf related capital requests subject to borrowing authorization are still contained in the Capital Appropriation Article as required by Massachusetts General Law 7/8 and any other enabling statute.

**Selectmen:** Yes 4, No 0, Abs 0
**Finance Committee:** The Finance Committee reviewed all department budgets and voted in the majority to support all budgets, with the exception of the Stabilization Fund budget. If this line item changes, we will meet with the Town Administrator for reconsideration prior to town meeting.

**AMBULANCE RESERVE FUND**

**ARTICLE NO. 6:** To see what sum the Town will vote to appropriate from the Ambulance Receipts Reserved for Appropriation Special Revenue Fund, in accordance with G.L. c.40, §5F, for the purpose of offsetting costs associated with ambulance services including, but not limited to acquiring professional services and equipment, personnel, and maintaining facilities and operations; all expenditures to be made by the Fire Department, subject to the approval of the Town Administrator, or to take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

**Motion:** Move that Eight Hundred Twenty Seven Thousand Six Hundred Forty Dollars ($827,640) be appropriated from the Ambulance Receipts Reserved for Appropriation Special Revenue Fund, in accordance with G.L. c.40, §5F, for the purpose of offsetting costs for Fiscal Year 2019 associated with ambulance services including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations, all expenditures to be made by the Fire Department subject to the approval of the Town Administrator.

**COMMENT**

In accordance with Massachusetts General Laws Chapter 40, Section 5F, receipts from ambulance related activities are used to directly offset Ambulance service related expenditures. In prior years, the Ambulance receipts were transferred to the General Fund making it difficult to identify the costs of Ambulance related expenditures due to expenses being contained within multiple General Fund lines, including but not limited to Fire / Rescue Services, Fire / Rescue Wages, Overtime, General Liability Insurance, Fringe Benefit related costs, Retirement Costs, Utility Costs and Capital Costs. Voting a spending budget within the Ambulance Reserve Fund allows receipts and related expenditures to be recorded in one fund.

| Selectmen: Yes 4, No 0, Abs 0 | Finance Committee: Yes 6, No 0, Abs 0 |

**GOLF DEPARTMENT RESERVE FUND**

**ARTICLE NO. 7:** To see what sum the Town will vote to appropriate from the Golf Fund, in accordance with G.L. c.40, §5F, for the purpose of offsetting costs associated with golf department related expenses including, but not limited to acquiring professional services and
equipment, personnel and maintaining facilities and operations; all expenditures to be made by the Golf Department, subject to the approval of the Town Administrator; or to take any other action relative thereto.

(B)ard of Selectmen) (Majority Vote Required)

Motion: Move that Four Million Thirty Seven Thousand Nine Hundred Twenty Two Dollars ($4,037,922) be appropriated from the Golf Fund, in accordance with G.L. c.40, §5F, for the purpose of offsetting costs for Fiscal Year 2019 associated with Golf Course related costs including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations; all expenditures to be made by the Golf Department subject to the approval of the Town Administrator.

COMMENT
In accordance with Massachusetts General Laws Chapter 40, Section 5F, receipts from Golf Department related activities are used to directly offset Golf Department related expenditures. In prior years, the Golf Department receipts were transferred to the General Fund where it became difficult to identify the costs of Golf related expenditures simply due to expenses being contained within several General Fund budgets including but not limited to Golf Department Salaries and Operating Expenses, General Liability Insurance, Fringe Benefit related costs, Retirement Costs; Utility Costs; and Capital Costs. In addition, the Golf Department has two additional revolving fund accounts for Golf Carts and the Pro Shop Salaries, Operations, Fringe Benefits, etc. Voting a spending amount for the Golf Departments allows all receipts and related expenditures to be recorded in one fund.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

WATER DEPARTMENT RESERVE FUND

ARTICLE NO. 8: To see what sum the Town will vote to appropriate from the Water Receipts for Appropriation Special Revenue Fund, per Massachusetts General Laws Chapter 41, Section 69B, for the purpose of offsetting costs associated with Water Department related services including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations; all expenditures to be made by the Water Department, subject to the approval of the Town Administrator, or to take any other action relative thereto.

(B)oard of Selectmen) (Majority Vote Required)

Motion: Move that Two Million Six Hundred Eighty Two Thousand Five Hundred Eighty One Dollars ($2,682,581) be appropriated from the Water Receipts Reserved for Appropriation Special Revenue Fund, per Massachusetts General Law Chapter 41, Section 69B, for the purpose of offsetting costs for Fiscal Year 2019 associated with Water Department related services including, but not limited to acquiring professional services and equipment, personnel
and maintaining facilities and operations; all expenditures to be made by the Water Department subject to the approval of the Town Administrator.

COMMENT
In accordance with Massachusetts General Laws Chapter 41, Section 69B, receipts from Water Department related activities are used to directly offset Water Department related expenditures including capital and infrastructure costs. In prior years, the Water Department receipts were transferred to the General Fund where it became difficult to identify the costs of Water related expenditures simply due to expenses being contained within several General Fund budgets including, but not limited to Wages, Operating Costs, General Liability Insurance, Fringe Benefit related costs, Retirement Costs, Utility Costs, and Capital Costs. Voting a spending amount within the Water Department Reserve Fund allows receipts and related expenditures to be recorded in one fund.

Selectmen: Yes 4, No 0, Abs 0    Finance Committee: Yes 7, No 0, Abs 0

COMMUNITY PRESERVATION ACT FUNDING

ARTICLE NO. 9: To see if the Town will vote to act on the report of the Community Preservation Committee on the Fiscal Year 2019 Community Preservation Budget and to appropriate or reserve for later appropriation monies from the Community Preservation Fund annual revenues or available funds for the administrative and operating expenses of the Community Preservation Committee, the undertaking of Community Preservation Projects and all other necessary and proper expenses for the year, or to take any other action relative thereto.

(Community Preservation Committee) (Majority Vote Required)

Motion: Move that the following sums be appropriated or reserved for later appropriation from the Community Preservation Fund Fiscal Year 2019 revenues or other available funds for the administrative and operating expenses of the Community Preservation Committee, the undertaking of community preservation projects and all other necessary and proper expenses, for Fiscal Year 2019 community preservation purposes, with each item considered a separate appropriation to be spent by the Community Preservation Committee, all as set forth below:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Historic Preservation</td>
<td>a. Brewster Historical Society Professional services and costs associated with the rehabilitation of the Cobb House outbuilding</td>
<td>$110,120 from Fiscal Year 2019 Community Preservation Fund Fiscal Year Estimated Annual Revenues</td>
<td>$140,000.00</td>
</tr>
</tbody>
</table>

Sub-total $140,000.00
<table>
<thead>
<tr>
<th>Purpose</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 Community Housing</td>
<td>a. Brewster Housing Authority</td>
<td>Professional services and costs associated with the upgrade, repairs, and replacement of Huckleberry Lane Roofs</td>
<td>$59,120 from Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues and $70,880 from the Community Housing Reserve</td>
</tr>
<tr>
<td></td>
<td>b. Town of Brewster – Town Administration</td>
<td>Payroll and operating costs associated with continuing the Part Time Housing Coordinator position to assist the public with the affordable housing program.</td>
<td>$36,000 from the Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues</td>
</tr>
<tr>
<td></td>
<td>c. Community Development Partnership – Cape Housing Institute</td>
<td>Professional service costs associated with a training program that equips local elected and appointed officials and residents with the knowledge and skills needed to support the creation of more year round affordable housing</td>
<td>$15,000 from Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues</td>
</tr>
<tr>
<td></td>
<td><strong>Sub-total</strong></td>
<td></td>
<td><strong>$181,000.00</strong></td>
</tr>
<tr>
<td>3 Open Space</td>
<td>a. Community Preservation Debt Service</td>
<td>Payment of existing debt principal and interest for the Jolly Whaler, BBJ Property, and Bates Property Bonds.</td>
<td>$294,928 from Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues</td>
</tr>
<tr>
<td>Purpose</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
<tr>
<td>---------</td>
<td>------</td>
<td>-------------------</td>
<td>--------</td>
</tr>
<tr>
<td>b. Designated Reserves for Open Space</td>
<td>Transfer unexpended funds to appropriate reserves in accordance with the Community Preservation Act.</td>
<td>$55,672 from Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues</td>
<td>$255,672.00</td>
</tr>
</tbody>
</table>

**Sub-total** $550,600.00

### 4 Reserves for Community Preservation

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional services and costs associated with the upgrade, repairs, replacement and construction associated with improving the Recreation Department Tennis Courts</td>
<td>$35,000.00</td>
</tr>
</tbody>
</table>

**Sub-total** $35,000.00

<table>
<thead>
<tr>
<th>b. Administration Expense</th>
<th>Estimated Annual Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costs associated with general administration and operating expenses related to carrying out the operations of the Community Preservation Committee</td>
<td>$55,060.00</td>
</tr>
</tbody>
</table>

**Sub-total** $55,060.00

<table>
<thead>
<tr>
<th>c. Designated Reserves for Community Preservation</th>
<th>Estimated Annual Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer unexpended funds to appropriate reserves in accordance with the Community Preservation Act</td>
<td>$181,806.90 from the Fiscal Year 2019 Community Preservation Fund Estimated Annual Revenues</td>
</tr>
</tbody>
</table>

**Grand Total** $1,143,466.90

For Fiscal Year 2019 Community Preservation purposes, each item is considered a separate appropriation to be spent by the Community Preservation Committee; provided however, that the above expenditures may be conditional on the recording of the appropriate historic preservation restrictions for historic resources, open space restrictions for open space reserves, and housing restrictions for community housing; running in favor of an entity authorized by the community for the protection, preservation, and enjoyment of the property for the public benefit and use.
Commonwealth to hold such restrictions for such expenditures; meeting the requirements of Massachusetts General Law Chapter 184, Section 12 of the Community Preservation Act;

Further, to sunset the administrative expense authorization at the close of the fiscal year and transfer any unused balance to the fund balance reserved for Community Preservation;

And further, any revenues received in excess of the estimated receipts are transferred to their respective reserve fund balance(s) for future appropriation using the allocation formula of 50% Open Space, 10% Housing, 10% Historical and 30% for Community Preservation Reserve.

**COMMENT**

In May of 2005, Brewster voters approved a ballot question which allowed for the adoption of the modified Community Preservation Act. The act appropriates a 3% surcharge on the town’s real estate tax revenues, which are reserved in a special fund in order to finance projects and programs for the purposes of preservation of open space, recreation, community housing, and historic preservation. Brewster is also eligible to receive up to 100% in matching funds from the State, although we anticipate a reduced reimbursement rate from the State for Fiscal Year 2019, which is projected at 15%. Brewster established, through a local bylaw, a distribution schedule for the CPA funds according to the following: 50% of the funds for open space, 10% for community housing, 10% for historic preservation, and 30% balance is available for housing, historic preservation and/or active or passive recreation projects.

**1. Historic Preservation:**

a. **Brewster Historical Society** – This item will enable the Brewster Historical Society to rehabilitate the Cobb House outbuilding so that it may be used for exhibit space, archive and collection storage and to house a circa 1875 Democrat carriage.

Total Project Cost: $256,667  CPC Request: $140,000

**2. Community Housing:**

a. **Brewster Housing Authority- Huckleberry Lane**- This item will enable the Brewster Housing Authority (BHA) to put new roofs, gutters and downspouts on BHA’s state subsidized affordable rental family housing apartments on Huckleberry Lane. The development includes twelve duplex style buildings with a total of 24 apartments, including two that are accessible to persons with disabilities, that was built in 1988. The roofs date to the original construction and are in dire need of replacement in order to preserve the BHA’s only affordable rental family housing units.

Total Project Cost: $161,160  CPC Request: $130,000

b. **Town of Brewster- Housing Coordinator**- This item will continue the part-time (19 hours/week) Housing Coordinator position for Fiscal Year 2019. Like other towns in the region and state that are trying to increase the supply of affordable housing in their community and in
tackling complex housing policy concerns, Brewster will benefit from continuing to have a professional on staff to solely focus on affordable housing issues such as coordinating and publicizing the Town’s affordable housing programs and resources, implementing aspects of the Housing Production Plan, working with developers and neighborhoods, monitoring existing affordable housing restrictions, and advising Town boards and committees about potential opportunities to increase the supply of affordable housing.

Total Project Cost: $36,000          CPC Request: $36,000

c. Community Development Partnership- Cape Housing Institute- This item will enable the Community Development Partnership to support the second year of the Cape Housing Institute, a 6 week training program that equips local elected and appointed officials and interested citizens with the knowledge and skills needed to support the creation of more year round housing in Brewster and the rest of the Lower Cape. 73 Lower Cape officials/residents attended the first training session, including 11 from Brewster.

Total Project Cost: $175,000       CPC Request: $15,000

3. Open Space:

a. Community Preservation Debt Service- This item pays for the $294,928 in FY 2019 principal and interest on 1 Land Bank (Jolly Whaler) and 3 CPA (BBJ 1 and 2 and Bates) open space acquisitions that were financed via long term bonding.

b. Designated Reserves for Open Space- This item will allocate the balance of the $255,672 in unused Open Space funds for Fiscal Year 2019 into the Open Space account for future appropriation.

4. Reserves for Community Preservation:

a. Recreation Department- Tennis Court Repairs and Resurfacing- This item will provide funds to repair and resurface the adult and youth tennis courts off Underpass Road that were constructed in 2009.

Total Project Cost: $35,000         CPC Request: $35,000

b. Administrative Expense- This item will fund the costs associated with general administrative and operating expenses, including but not limited to legal and other professional consulting services, related to carrying out the operations of the Community Preservation Committee. The Community Preservation Act allows up to 5% of expected annual revenues for this purpose.

c. Designated Reserves for Community Preservation- This item will allocate the balance of the $31,806.90 in unused funds for Fiscal Year 2019 into the Community Preservation account for future appropriation.
Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Recommendation  Deferred

CAPITAL AND SPECIAL PROJECTS EXPENDITURES

**ARTICLE NO. 10:** To see what sums the Town will vote to raise and appropriate, transfer from available funds, or borrow pursuant to Chapter 44 of the General Laws and/or any other enabling authority, for the purposes of capital expenditures for the offices, departments, boards, committees, and commissions of the Town of Brewster, or to take any other action relative thereto.

(Board of Selectmen)       (Two Thirds Vote)

**Motion:** Move that the following amounts be appropriated for the capital outlay expenditures listed, to be expended by the Town Administrator with the approval of the Board of Selectmen, except School expenditures to be made by the School Superintendent with the approval of the School Committee; authorize leases for more than three but not more than five years for those items to be leased, and further that the Town Administrator with the approval of the Board of Selectmen or School Superintendent with the approval of the School Committee for school items, be authorized to sell, convey, trade-in or otherwise dispose of equipment being replaced, all as set forth below:

<table>
<thead>
<tr>
<th>Department</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Board of Selectmen</td>
<td>a. Replace 4 x 4 Truck</td>
<td>Purchase and equipping of one (1) 4 x 4 truck and related equipment</td>
<td>Transfer $45,000 from Free Cash</td>
</tr>
<tr>
<td></td>
<td>b. Town Hall Generator</td>
<td>Professional services and costs associated with purchasing a new Town Hall Generator and costs associated with retrofitting Town Hall applicable space to accommodate new equipment.</td>
<td>Raise and appropriate $100,000 and transfer $100,000 from Free Cash</td>
</tr>
<tr>
<td>Department</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
<tr>
<td>----------------------------------</td>
<td>----------------------------------------------------------------------</td>
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</tr>
<tr>
<td>c. Council on Aging Roof Structure</td>
<td>Professional services and costs associated with purchase of a walkway roof structure and costs associated with retrofitting Council on Aging space to accommodate new walkway roof structure</td>
<td>Transfer $10,500 from Free Cash</td>
<td>$10,500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td></td>
<td></td>
<td><strong>$250,500</strong></td>
</tr>
<tr>
<td>2 Department of Public Works</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Dump Truck</td>
<td>Purchase and equipping of one (1) Public Works Dump Truck, including but not limited to emergency lights and radios.</td>
<td>Authorize the Treasurer, with the approval of the Board of Selectmen to borrow $235,000 pursuant to M.G.L. Chapter 44 Section 7, 7(1) or 8 or any other enabling authority, and to issue bonds or notes of the Town therefor; and further, any premium received by the Town upon the sale of any bonds or notes, may be applied to the payment of costs approved by this vote and accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.</td>
<td><strong>$235,000</strong></td>
</tr>
<tr>
<td>Department</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>b. Replace/Repair Public Works Building Roof</td>
<td>Professional services and associated costs, including the upgrade, repair, and replacement of the Public Works Building roof.</td>
<td>Authorize the Treasurer, with the approval of the Board of Selectmen to borrow $250,000 pursuant to M.G.L. Chapter 44 Section 7, 7(1) or 8 or any other enabling authority, and to issue bonds or notes of the Town therefor; and further, any premium received by the Town upon the sale of any bonds or notes, may be applied to the payment of costs approved by this vote and accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.</td>
<td>$250,000</td>
</tr>
<tr>
<td>c. Turf Machine</td>
<td>Purchase and equipping of one (1) Public Works Turf Machine</td>
<td>Transfer $15,000 from General Fund Free Cash</td>
<td>$15,000</td>
</tr>
<tr>
<td>d. Replace Lifts</td>
<td>Professional services and associated costs, including the upgrade, repair, and replacement of the Public Works lifts.</td>
<td>Transfer $50,000 from Free Cash; and transfer $10,000 from Article 10 of the May 1, 2017 Annual Town Meeting – Replace 4x4 Truck</td>
<td>$60,000</td>
</tr>
<tr>
<td><strong>Sub-total</strong></td>
<td></td>
<td></td>
<td><strong>$560,000</strong></td>
</tr>
<tr>
<td>Department</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
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<td>---------------------------</td>
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<td>------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>3  Elementary School Department</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Replace Trim</td>
<td>Professional services and costs associated with the upgrade, repairs, and replacement of trim at the Eddy Elementary School</td>
<td>Transfer $11,000 from Free Cash</td>
<td>$11,000</td>
</tr>
<tr>
<td>b. Replace Flooring</td>
<td>Professional services and associated costs, including remodel / repair, and maintenance of flooring within the Stony Brook Elementary School</td>
<td>Transfer $53,000 from Free Cash</td>
<td>$53,000</td>
</tr>
<tr>
<td>c. HVAC Plumbing, Electrical Maintenance &amp; Repairs</td>
<td>Professional services and costs associated with the upgrade, repairs, and replacement of HVAC Plumbing and Electrical systems (Equipment, Supplies, and related software / hardware) at Eddy and Stony Brook Elementary Schools</td>
<td>Transfer $15,000 from Free Cash</td>
<td>$15,000</td>
</tr>
<tr>
<td>d. Technology Upgrades &amp; Improvements</td>
<td>Ongoing information system and equipment improvements including but not limited to the purchase of desktop computers, servers, productivity and office software, backup systems, and other hardware / software at Eddy and Stony Brook Elementary Schools</td>
<td>Transfer $50,000 from Free Cash</td>
<td>$50,000</td>
</tr>
<tr>
<td>Department</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------------</td>
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</tr>
<tr>
<td>e. Interior/Exterior Paining</td>
<td>Professional services and costs associated with interior / exterior painting at Eddy and Stony Brook Elementary Schools</td>
<td>Transfer $25,000 from Free Cash</td>
<td>$25,000</td>
</tr>
<tr>
<td></td>
<td>Sub-total</td>
<td></td>
<td>$154,000</td>
</tr>
</tbody>
</table>

4 Nauset Regional School District

<table>
<thead>
<tr>
<th>Department</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Construction Account</td>
<td>Professional services, including procuring, engineering, permitting, repair and maintenance of buildings, grounds, and equipment within the Nauset Middle School and Nauset High School</td>
<td>Transfer $241,705 from Free Cash</td>
<td>$241,705</td>
</tr>
<tr>
<td></td>
<td>Sub-total</td>
<td></td>
<td>$241,705</td>
</tr>
</tbody>
</table>

5 Police Department

<table>
<thead>
<tr>
<th>Department</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Portable Radios</td>
<td>Purchase of Police Department Radios, and all associated costs</td>
<td>Transfer $100,000 from the Telecommunications Revolving Fund</td>
<td>$100,000</td>
</tr>
<tr>
<td>b. Patrol Vehicle Replacement (3)</td>
<td>Professional services and costs associated with purchasing and equipping three police vehicles</td>
<td>Transfer $17,028.02 from Article 3 of the November 14, 2106 Special Town Meeting – Police Station Roof Repair; and transfer $225 from Article 8 of the November 14, 2106 Special Town Meeting – Police Mobile Data Terminals; and transfer $4,088.15 from the November 14, 2106 Special Town Meeting – Replace Cruisers;</td>
<td>$130,000</td>
</tr>
</tbody>
</table>
and transfer $5,760 from the May 1, 2017 Annual Town Meeting – Replace Generator; and transfer $102,898.83 from General Fund Free Cash and

<table>
<thead>
<tr>
<th>Sub-total</th>
<th>$230,000</th>
</tr>
</thead>
</table>

6 Natural Resources

<table>
<thead>
<tr>
<th>Project</th>
<th>Description</th>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Repurpose Fire Station Building</td>
<td>Professional services and costs associated with conducting repairs and maintenance to the old fire station building</td>
<td>Transfer $25,000 from Article 10 of the May 1, 2017 Annual Town Meeting – Council on Aging Relocation; and transfer $60,000 from General Fund Free Cash</td>
<td>$85,000</td>
</tr>
<tr>
<td>b. Long Pond Boat Ramp</td>
<td>Professional services and costs related to engineering, repairs, improvements, and remediation to Long Pond including the boat ramp and parking area</td>
<td>Transfer $115,000 from Article 10 of the September 2, 2015 Special Town Meeting – Fisherman’s Landing; and transfer $25,000 from Article 10 of the May 1, 2017 Annual Town Meeting – Council on Aging Relocation</td>
<td>$140,000</td>
</tr>
<tr>
<td>Department</td>
<td>Item</td>
<td>Funding Source(s)</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>c. Upper Mill Pond</td>
<td>Professional services and costs related to engineering, repairs, repairs, improvements, and remediation to Upper Mill Pond</td>
<td>Transfer $147,370 from Article 10 of the September 2, 2015 Special Town Meeting – Linnell Landing; and transfer $9,051 from Article 10 of the May 1, 2017 Annual Town Meeting – Aquatic Weed Harvester; and transfer $1,350 from Article 10 of the September 2, 2015 Special Town Meeting – Fisherman’s Landing; and transfer $229 from Article 8 of the May 2, 2016 Annual Town Meeting – Electronic Fish Counter</td>
<td>$158,000</td>
</tr>
</tbody>
</table>

Sub-total: $383,000

7 Information Technology

<table>
<thead>
<tr>
<th>Department</th>
<th>Item</th>
<th>Funding Source(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Technology Upgrades &amp; Replacements</td>
<td>Ongoing information system and equipment improvements including but not limited to the purchase of desktop computers, servers, productivity and office software, backup systems, and other hardware / software throughout the Town</td>
<td>Transfer $5,000 from Article 8 of the May 2, 2016 Annual Town Meeting – Library Technology Project; and transfer $1,359.49 from Article 2 of the September 2, 2015 Special Town Meeting; and Transfer $1,241.69 from Article 2 of the September 2, 2015 Special Town Meeting – Government Study Phase II; and transfer $35,000 May 2018</td>
<td>$35,000</td>
</tr>
<tr>
<td>$6,171.89 from Article 8 of the May 7, 2012 Annual Town Meeting - DEM Crosby Feasibility Parking Lots; and transfer $1,779.71 from Article 8 of the May 4, 2015 Annual Town Meeting - Mapping Update; and transfer $10,833 from Article 16 of the May 2, 2016 Annual Town Meeting – Property Reevaluation Triennial Services Triennial Reval; and transfer $2,312.50 from Article 3 of the November 14, 2016 Special Town Meeting - Replace Pick Up; and transfer $1,901.71 from Article 3 of the November 14, 2016 Special Town Meeting - Replace Boat Fuel Tank; and transfer $3,632.74 from Article 8 of the May 2, 2016 Annual Town Meeting - Electronic Fish Counter; and transfer $162.50 from Article 10 of the September 2, 2015 Special Town Meeting - Construction / DCR Nickerson; and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Item Description</td>
<td>Details</td>
<td>Amount</td>
<td></td>
</tr>
<tr>
<td>------------------</td>
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<td></td>
</tr>
<tr>
<td>Permitting Software</td>
<td>Professional services and costs related to implementation of a comprehensive cloud-based online permitting system and conversion of existing data</td>
<td>Transfer $11,137.12 from Article 3 of the November 13, 2012 Special Town Meeting – Fisherman’s Landing Storm water; and transfer $8,980 from Article 3 of the November 13, 2012 Special Town Meeting - MS4 Implementation NPDES; and transfer $3,284.24 Article 10 of the September 2, 2015 Special Town Meeting - Sloughs Pond Landing; and transfer $2,000 from Article 10 of the May 1, 2017 Annual Town Meeting – Replace 4x4 Truck; and $220 from Article 3 of the November 13, 2017 Special Town Meeting – Thermal Imaging Camera’s; and transfer $4,378.64 from General Fund Free Cash</td>
<td>$30,000</td>
</tr>
<tr>
<td>Sub-total</td>
<td></td>
<td>$65,000</td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>$1,884,205</td>
<td></td>
</tr>
</tbody>
</table>
1. BOARD OF SELECTMEN

1a. Replace 4 x 4 Truck – This funding request is to replace the 2006 pick-up truck that is used by the Town Maintenance Department. This vehicle is mainly used to carry out public buildings projects, assistance in the setup of Town events and meetings and is used in junction with the Town’s Emergency Operations Center. A new truck with a roof rack, lift gate and plow package would be purchased.

   Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 1, Abs 0

1b. Town Hall Generator – Over the several years, town hall has had to close or had extended periods of down time due to the loss of power. The requested appropriation will allow the Town to hire an electrical engineer to provide plans and specifications for a building generator. These funds will also allow for the purchase and installation of the generator. This is essential to allow the town to conduct its business and serve the taxpayers until full power is restored.

   Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 7, No 0, Abs 0

1c. Council on Aging Roof Structure – This request would pay for costs related to building a new structure that extends from the existing flat rubber roof and over the northern handicap ramp. This would improve the safety of pedestrians entering and exiting the facility as we occasionally have sections of ice build-up dropping from the flat roof after a winter storm.

   Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 7, No 0, Abs 0

2. DEPARTMENT OF PUBLIC WORKS

2a. Dump Truck - This article proposes to purchase a new truck to replace a 2004 Sterling 6 wheel dump truck. The new truck will include a new cab and chassis, dump body, with plow and material spreader.

   Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

2b. Repair/Replace Public Works Building Roof – This article proposes to replace the original metal roof of the 1990 DPW building, the current roof has had multiple leaks over the last few years. In addition to the roof, this project will include replacement of the gutters and downspouts and installing an insulated layer, reworking of the upper walls which are translucent panels and lighting upgrades.

   Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0
2c. Turf Machine – This new mower will replace a 2006 Scab mower, this mower is used in the management of all turf areas maintained by public works; including playing fields, cemeteries and town buildings.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 6, No 0, Abs 0

2d. Replace Lifts - This article proposes to replace the existing 1990 vehicle lifts located in the DPW garage. These lifts are used on a daily basis by our mechanics to repair our fleet and must be replaced in order to be safety compliant.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 6, No 0, Abs 0

3. ELEMENARY SCHOOL DEPARTMENT

3a. Replace Trim – These funds will be used to replace rotting circular trim on the outside of the Eddy School.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

3b. Replace Flooring - These funds will be utilized to continue the carpet and flooring replacement at the Stony Brook School, inclusive of hallways, the main office, guidance office and library.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

3c. HVAC Plumbing, Electrical Maintenance & Repairs – These funds will be utilized to make repairs to the mechanical systems at both Elementary Schools as needed.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

3d. Technology Upgrades & Improvements - These funds will be utilized to continue with the K-5 Technology plan for both Eddy and Stony Brook Elementary Schools.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0

3e. Interior/Exterior Painting – These funds will be utilized for Stony Brook and Eddy School regularly scheduled interior painting.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 7, No 0, Abs 0
4. NAUSET REGIONAL SCHOOL DISTRICT

4a. Capital Plan Projects – The District is seeking funding in the amount of $241,705 which is an assessment for the capital equipment and facilities budget for the Nauset Schools. This program was originally approved by means of a Proposition 2 ½ Override question in May of 2005.

   **Selectmen:**  Yes 4, No 0, Abs 0  **Finance Committee:**  Yes 7, No 0, Abs 0

5. POLICE

5a. Portable Radios – These funds will be used to replace existing portable radios, accessories and charging stations. The existing radios are at their end of life and with an upcoming upgrade to the State’s radio infrastructure, a move to a digital format is required.

   **Selectmen:**  Yes 4, No 0, Abs 0  **Finance Committee:**  Yes 7, No 0, Abs 0

5b. Patrol Vehicle Replacement (3) – These funds will be used to replace, equip and outfit three current police vehicles that will be at or near 130,000 miles upon replacement. Two of the vehicles are frontline marked police vehicles and the third is an administrative vehicle used for parking enforcement, training attendance and court attendance.

   **Selectmen:**  Yes 4, No 0, Abs 0  **Finance Committee:**  Yes 7, No 0, Abs 0

6. NATURAL RESOURCES

6a. Repurpose Fire Station Building -The November 2015 town meeting authorized construction of a new fire station and repurposing the existing building for use by Natural Resources. These funds would be used to replace the boilers, hot water supply and heating systems in conjunction with an energy efficiency upgrade project. The boilers and systems are original to the building and beyond their useful life and installing high efficiency replacements will generate significant reductions in energy use. The funds would also provide for some building improvements including electrical panel replacement, adding a section of carpeting, interior doors and other needed changes to allow reuse by the Natural Resources and Conservation Departments.

   **Selectmen:**  Yes 4, No 0, Abs 0  **Finance Committee:**  Yes 1, No 5, Abs 0

6b. Long Pond Boat Ramp – These funds would be used to replace the degraded boat ramp at the Long Pond beach, stormwater improvements, repaving the parking area and providing more separation between the beach activities and the boat ramp. This separation of uses will improve safety at the site.

   **Selectmen:**  Yes 4, No 0, Abs 0  **Finance Committee:**  Yes 7, No 0, Abs 0
6c. Upper Mill Pond – These funds would be used to reduce excessive nutrients and improve water quality in Upper Mill Pond. This is a part of the phased approach of remediation for the Mill Pond complex, including Walkers, Upper Mill and Lower Mill ponds.

**Selectmen:** Yes 4, No 0, Abs 0  **Finance Committee:** Yes 7, No 0, Abs 0

7. Information Technology

7a. Technology Upgrades & Replacements - This capital request provides for the purchase of upgraded desktop computers, servers, productivity and office software, backup systems, and other hardware and software for departments throughout the Town. Computers and servers are replaced on a 3-5 year rotating schedule, and older machines are issued to users with less intensive computer needs.

**Selectmen:** Yes 4, No 0, Abs 0  **Finance Committee:** Yes 7, No 0, Abs 0

7b. Permitting Software – This capital request will provide funds for the purchase and implementation of a comprehensive cloud based online permitting system and conversion of the Town’s existing data.

**Selectmen:** Yes 4, No 0, Abs 0  **Finance Committee:** Yes 7, No 0, Abs 0

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**REVOLVING FUNDS**

**ARTICLE NO. 11:** To see what departmental revolving funds the Town may vote to authorize or reauthorize for Fiscal Year 2019 pursuant to Massachusetts General Laws Chapter 44, Section 53 E ½ and the Town of Brewster’s General By-laws; and further to establish fiscal year spending limits for such funds, or to take any other action relative thereto.

(Board of Selectmen)  
(Majority Vote Required)

**Motion:** Move that the revolving funds listed below be hereby authorized to continue for Fiscal Year 2019 pursuant to Massachusetts General Laws Chapter 44, Section 53 E ½ and the Town of Brewster’s General By-law as amended and further to set fiscal year spending limits for such funds as follows:
<table>
<thead>
<tr>
<th>Fund</th>
<th>Revenue Source</th>
<th>Authority to Spend</th>
<th>Use of Fund</th>
<th>Fiscal Year 2019 Spending Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crosby Mansion</td>
<td>Fees received for property and cottage rentals, tours, and events.</td>
<td>Crosby Mansion Property Manager</td>
<td>Expenses shall be related to salaries and operations of the Crosby Mansion and cottages and not used for any other purposes.</td>
<td>$91,390</td>
</tr>
<tr>
<td>Recreation</td>
<td>Fees and Charges related to Seasonal Programs, Yoga, Youth Sports, Adult Fitness, Breakfast with Santa, Tennis and Special Events</td>
<td>Department Head - Recreation</td>
<td>Expenses shall be related to salaries and operations of providing Recreational Services and not used for any other purposes.</td>
<td>$150,272</td>
</tr>
<tr>
<td>Telecommunications</td>
<td>Fees and charges related to cell towers</td>
<td>Department Head – Information Technology</td>
<td>Expenses shall be related to operating, maintaining, and improvement telecommunications in town departments.</td>
<td>$100,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>$341,662</strong></td>
</tr>
</tbody>
</table>

**COMMENT**

The Municipal Modernization Act of 2016 amended G.L. c.44, §53E ½ to require revolving funds to be established within the town’s bylaws.

**Selectmen:** Yes 4, No 0, Abs 0  
**Finance Committee:** Yes 6, No 0, Abs 0

**SPECIAL REVENUE FUND/Cable Franchise Fee Account**

**ARTICLE NO. 12:** To see what sum the Town will vote to appropriate from the Cable Franchise Fee Special Revenue Fund for the purpose of offsetting costs associated with providing local cable television related purposes, including, but not limited to the general public purpose of supporting and promoting public access to the Brewster cable television system; training in the use of local access equipment and facilities; access to community, municipal and educational meeting coverage; use and development of an institutional network and/or municipal information facilities; contracting with local cable programming services providers and/or any
other appropriate cable related purposes. All expenditures to be made by the Selectmen’s office, subject to the approval of the Town Administrator. Further to establish a spending limit from the fund for Fiscal Year 2019, pursuant to the provisions of Massachusetts General Law Chapter 44, Section 53 F3/4, or to take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

Motion: Move that **Three Hundred Sixty Five Thousand Dollars ($365,000)** be appropriated from the Cable Franchise Fee Special Revenue Fund for the purpose of offsetting costs of providing local cable television related purposes, including, but not limited to the general public purpose of supporting and promoting public access to the Brewster cable television system; training in the use of local access equipment and facilities; access to community, municipal and educational meeting coverage; use and development of an institutional network and/or municipal information facilities; contracting with local cable programming services providers and/or any other appropriate cable related purposes. All expenditures to be made by the Selectmen’s office, subject to the approval of the Town Administrator.

**COMMENT**

Included within your cable bill is a line item to provide for the costs of local cable television services. These monies are retained in a special revenue account; and are used to enhance local cable programming for the town’s public, education and government channels. These funds will be used by the committee to continue these ongoing projects, and may include, but are not limited to, equipment purchases, contracted services, construction services and labor expenses.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 6, No 0, Abs 0

**SKIPPING PROGRAM/Funding Request**

**ARTICLE NO. 13:** To see what sums the Town will vote to appropriate, and also to raise, or transfer from available funds, to pay for public performances of team skipping and to authorize the Town Administrator to solicit bids and/or proposals, enter into a contract or contracts, accept gifts and expend said funds with the approval of the Board of Selectmen, or to take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

Motion: Move that **Four Thousand Five Hundred ($4,500)** be raised and appropriated from the Fiscal year 2019 tax levy and other general revenues of the Town, for the purpose of providing public performance of team skipping, and to authorize the Town Administrator to solicit bids and/or proposals, enter into a contract or contracts, accept gifts and expend such funds with the approval of the Board of Selectmen.
This article will replenish funding for offsetting the cost of public performances and competitions of team skipping.

Selectmen: Yes 3, No 1, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

**ACCEPTANCE OF GRANTS AND GIFTS**

**ARTICLE NO. 14**: To see if the Town will vote to authorize the Board of Selectmen to apply for and accept any and all grants or gifts from Federal, State, and local governments, charitable foundations, private corporations, and individual and private entities, and to expend those funds for the purposes for which grants are authorized; and to borrow pursuant to any applicable statute in anticipation of grant proceeds, or to take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

**Motion**: Move that the Board of Selectmen and Elementary School Committee is hereby authorized to apply for and accept any and all grants from Federal, State, and Local governments, Charitable Foundations, private corporations, an individual, and private entities, and to expend those funds for the purposes for which said grants are authorized; and to authorize the Treasurer borrow in anticipation of grant proceeds; amounts under and pursuant to Massachusetts General Laws Chapter 44, Sections 7 or 8, or any other enabling authority, and to issue temporary grant anticipation notes of the Town therefore; and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any premium applied to the payment the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

**COMMENT**

In any given year Town Boards, Committees and Departments apply for a wide variety of grant opportunities from Federal, State or private entities. Often these grants are reimbursable programs, in which the Town must borrow the funds, complete the work, provide documentation and then file for reimbursement. This annual authorization will provide the Board of Selectmen with the tools to pursue these special opportunities in a timely manner.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

**REPAIR AND RESURFACE TOWN ROADS/Chapter 90 Funds**

**ARTICLE NO. 15**: To see if the Town will vote to authorize the Board of Selectmen to apply for and accept State Grants from the Massachusetts Department of Transportation Highway Division (Chapter 90), and, to use those funds for the purposes of state approved Chapter 90 projects, services, and purchases; and to borrow pursuant to any applicable statute in anticipation of grant proceeds, or take any other action relative thereto.
Motion: Move that the Board of Selectmen is authorized to apply for and accept any and all grants from the Massachusetts Department of Transportation Highway Division (Chapter 90), and to expend those funds for the purposes of state approved Chapter 90 projects, services and purchase; and to authorize the Treasurer to borrow in anticipation of grant proceeds; amounts under and pursuant to Massachusetts General Laws Chapter 44, Sections 7 or 8, or any other enabling authority, and to issue temporary grant anticipation notes of the Town therefore; and further, any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any premium applied to the payment the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

COMMENT
The Chapter 90 Program was enacted in 1973, by the Commonwealth in order to provide municipalities with reimbursement for documented expenditures under the provisions of General Laws, Chapter 90 on approved road projects. The funding, provided from Transportation Bond Issues, authorizes such improvement projects for highway construction, preservation and improvement projects that create or extend the life of transportation facilities. These funds must be used in compliance with all applicable statutes and regulations, as applicable for maintaining, repairing, improving and constructing Town ways which qualify under the State Aid Highway guidelines adopted by the Massachusetts Public Works Commission (MPWC). Funds must be allocated to roadway projects, such as resurfacing and related work and other work incidental to the above such as preliminary engineering, right-of-way acquisition, shoulders, side road approaches, landscaping and tree planting, roadside drainage, structures, sidewalks, traffic control and service facilities, street lighting, and for such other purposes as the MPWC may specifically authorize. The Town is required to appropriate these monies as an available fund, and is then reimbursed by the State upon the completion of the project and payment to the vendor.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

PRIVATE ROAD BETTERMENT PROJECT/North Pond Drive

ARTICLE NO. 16: To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow a sum of money pursuant to GL c. 40, §§7 and 8, Chapter297 of the Acts of 2002, Chapter 373 of the Acts of 2006, and/or any other enabling authority, said sum to be spent by the Town Administrator with the approval of the Board of Selectmen, to finance temporary road repairs to the private way known as North Pond Drive, including, without limitation, costs associated with engineering, construction, and reconstruction of said way, and costs incidental or related thereto, which costs shall be assessed by the Board of Selectmen as a betterment under Massachusetts General Laws Chapter 80, Section 1 on each parcel within the
Motion: Move that the Town appropriate One Hundred Fifty Thousand Nine Hundred Twelve Dollars ($150,912) to finance temporary road repairs to the private way known as North Pond Drive, including, without limitation, costs associated with engineering, construction, and reconstruction of said way, and costs incidental or related thereto, said sum to be spent by the Town Administrator with the approval of the Board of Selectmen; and, to meet said appropriation, to authorize the Treasurer, with the approval of the Board of Selectmen, to borrow One Hundred Fifty Thousand Nine Hundred Twelve Dollars ($150,912) under Massachusetts General Laws Chapter 44, Section 7, 7(1), 7 (5)or 8, Chapter 373 of the Acts of 2006, and/or any other enabling authority, and to issue bonds or notes of the Town therefor; and further, any premium received by the Town upon the sales of any bonds or notes approved by this vote, less any premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Massachusetts General Law Chapter 44, Section 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, which sum shall be assessed as a betterment under Massachusetts General Laws Chapter 80, Section 1 on each parcel within the area benefiting from the improvement, all in compliance the Brewster Town Code, Chapter 157, Article VIII, Section 157-20.

COMMENT
The Town adopted a bylaw at the 1996 Annual Town Meeting, which allows for citizens to petition town meeting to obtain funding assistance to undertake repairs to private ways. The Town, along with the private road organization, will contract out for the repair work. The abutting property owners will then be required to reimburse the Town for the full project costs, plus interest and administrative expenses, by means of a betterment assessment over a period of time. (There will be no tax rate impact related to this project. The abutters will incur all costs associated with this project through a betterment assessment.)

Selectmen: Yes 4, No 0, Abs 0 Finance Committee: Yes 7, No 0, Abs 0

UNPAID TAXES NOT IN EXCESS OF ONE HUNDRED DOLLARS; INTEREST

ARTICLE NO. 17: To see if the Town will vote to accept the provisions of Section 57A of Chapter 59 of the General Laws, as follows;

In any city or town that accepts this section, notwithstanding sections 23D, 57 or 57C, a notice of preliminary tax or actual tax bill for real estate or personal property taxes, in an amount not in excess of $100, shall be due and payable in 1 installment and if unpaid after the day the first installment of the notice of preliminary tax or actual tax bill for the year is due, shall be subject to interest at the same rate and from the same date as any delinquent preliminary or actual tax first installment.
The Town of Brewster had previously accepted MGL c. 59, sec. 57B which allowed the town to bill real estate and personal property tax bills of $50.00 or less in one installment. The recent Municipal Modernization Act repealed section 57B and updated Section 57A. By accepting the updated MGL c. 59, Sec. 57A, actual bills of $100 or less will be payable in a single installment.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

TAKING OF EELS, SHELLFISH AND SEA WORMS; AREAS IN WHICH COMMERCIAL TAKING PROHIBITED; CULTIVATION, PROPAGATION AND PROTECTION OF SHELLFISH; CLOSE SEASONS

ARTICLE NO. 18: To see if the Town will vote to confirm the authority of the Board of Selectmen pursuant to the provisions of Sections 52 and 54 of Chapter 130 of the Massachusetts General Laws, with respect to eels, shellfish and sea worms, including but not limited to authority to regulate or prohibit the taking of eels and any or all kinds of shellfish and sea worms, issue regulations as to the times, places, methods, purposes, uses, sizes, quantities and any other particulars of such taking, grant permits, and establish the fees therefor, as well as to declare a “close season” for any or all kinds of shellfish for not more than three years in Town waters, flats or creeks, not then the subject of a private grant, all as set forth in said Sections 52 and 54; or to take any other action relative thereto.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 7, No 0, Abs 0

LEASE OF TOWN PROPERTY/Antenna

ARTICLE NO. 19: To see if the Town will vote to transfer from the Board of Water Commissioners for water department purposes to the Board of Water Commissioners for such purposes and
also to the Board of Selectmen for the purpose of leasing a portion or portions of the Town-owned property located at 0 Yankee Drive, and to authorize the Town Administrator, acting under the direction of the Board of Selectmen, to lease said portions, including space on the water tank located thereon and/or land at the base of or near said water tank, for wireless communications purposes, including, without limitation, for the construction, installation, maintenance and replacement of communications antennas, towers, cabinets, cables, and other appurtenances, and to grant such non-exclusive access and/or utility easements on portions of said property as may be necessary or convenient to serve the communications equipment thereon, said leases to be for periods not exceeding twenty (20) years and on such other terms and conditions as the Town Administrator and Board of Selectmen deem to be in the best interests of the Town, or to take any other action relative thereto.

(Board of Selectmen)  (Two Thirds Vote Required)

Motion: Move to adopt as printed in the warrant.

COMMENT
The May 2017 Town Meeting authorized moving forward with negotiating a contract with a telecommunication provider/company to install a monopole cell tower and ground equipment at 23 Yankee Drive. In the process of engineering a suitable monopole site location, none was found that would not interfere with existing or planned Water Department functions. In its place, the Town is requesting Town Meeting approval to solicit bids and/or proposals to locate an antenna by attaching it to the existing water tower at 23 Yankee Drive. As part of this vote, Town Meeting will approve Water Commissioners and Board of Selectmen joint custody of those portions of the property that will be used for communications purposes so that the Selectmen can lease such portions. The Water Commissioners continue to control the entire property for Water Department purposes.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 7, No 0, Abs 0

PLEASANT BAY RESOURCES MANAGEMENT PLAN

ARTICLE NO. 20: To see if the Town will vote to adopt the 2018 Pleasant Bay Resource Management Plan Update developed in accordance with the 1998 Pleasant Bay Resource Management Plan, the 2003, 2008 and 2013 Plan Updates, and the Memorandum of Agreement with the Towns of Orleans, Chatham and Harwich authorized by the Town in 2007, 2008 and 2013; and to authorize the Board of Selectmen to enter into a successor Memorandum of Agreement, with one or more of the aforementioned towns for the purpose of continuing the Pleasant Bay Resource Management Alliance to implement the plan and plan updates, for such term which may exceed three years, and upon such terms and conditions as its deems appropriate and in the best interest of the Town, or to take any other action relative thereto.

(Board of Selectmen)  (Majority Vote Required)
**Motion:** Move to adopt as printed in the warrant.

**COMMENT**

The Pleasant Bay Alliance is the organization that was created when the towns in the watershed of Pleasant Bay joined forces to formally establish plans and undertake activities to protect and preserve the quality of the Bay. Brewster joined the Pleasant Bay Alliance in 2007 by signing a Memorandum of Agreement with the other three watershed towns and renewed its commitment to the Alliance in 2008 and 2013. A requirement of the MOA is that the Pleasant Bay Resources Management Plan be updated and the Intermunicipal Agreement be renewed periodically. The 2018 update and revised MoA have been presented to the public in each of the four (4) Alliance towns (Brewster, Chatham, Harwich and Orleans). This article asks the Town to officially adopt the 2018 plan update and to renew its membership in the Pleasant Bay Alliance through a Memorandum of Agreement. As a member of the Alliance, Brewster is assessed 12% of the Alliance’s annual budget, or $11,280 in FY19, which is proportional to Brewster’s share of land area in the watershed and its share of the total attenuated nitrogen load entering Pleasant Bay from watershed sources. The fee supports the administration and implementation of the Plan.

**Selectmen:** Yes 4, No 0, Abs 0  
**Finance Committee:** Yes 5, No 1, Abs 0

**INTERMUNICIPAL AGREEMENT/Pleasant Bay**

**ARTICLE NO. 21:** To see if the Town will vote to authorize the Board of Selectmen to enter into an Inter-municipal Agreement (IMA) for the Pleasant Bay Watershed Permit Pilot Project between the Towns of Brewster, Harwich, Chatham and Orleans pursuant to the certified Cape Cod Water Quality Management Plan Update (208 Plan Update) developed by the Cape Cod Commission, which was certified by the Governor of the Commonwealth on June 10, 2015 and submitted to the United States Environmental Protection Agency, Region 1 and whereas Section 2A of Chapter 259 of the Acts of 2014 requires Massachusetts Department of Environmental Protection “to develop a watershed permitting approach to address and optimize nitrogen management measures intended to restore water quality to meet applicable water quality standards in watersheds included in an approved area wide nitrogen management plan developed pursuant to Section 208 of the Federal Clean Water Act”, or to take any other action relative thereto.

(Board of Selectmen) (Majority Vote Required)

**Motion:** Move to adopt as printed in the warrant.

**COMMENT**

The Pleasant Bay Alliance member towns were invited by MassDEP to participate in a Watershed Permit Pilot Project in order to fully examine the requirements and benefits of entering into such a permit. In order to accomplish this, the member Towns require authorization from their
respective Town Meetings to execute an Intermunicipal Agreement (IMA) for the purposes of applying for and entering into a Pleasant Bay Watershed Permit. The IMA designates the Alliance to coordinate joint activities under the permit.

Based on the pilot project, The Towns find that it is on their mutual best interests to jointly execute a Watershed Permit for the following reasons: (1) Watershed Permit will allow for more flexibility to achieve TMDL compliance by providing a MassDEP accepted framework of nitrogen mitigation measures beyond a traditional MassDEP-issued groundwater discharge permit; (2) a Watershed Permit will recognize community efforts to achieve compliance with the Clean Water Act through non-traditional nitrogen management approaches; and (3) the Watershed Permit will allow communities to demonstrate they are undertaking a MassDEP approved framework of actions to address water quality impairment and excess nitrogen in the Pleasant Bay watershed.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 5, No 0, Abs 1

ARTICLE NO. 22: To see if the Town will vote to accept the provisions of M.G.L Chapter 59, Section 5 added by Chapter 18 of the Acts of 1995, which authorizes an annual increase in the amount of the exemption granted to senior citizens, surviving spouses and surviving minors under M.G.L Chapter 59, Section 5, Clause 17D, by up to 100% of the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index (CPI) for the previous year as determined by the Commissioner of Revenue and to fix that annual increase, 100% of CPI to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2018, or to take any other action relative thereto.

(Board of Assessors) (Majority Vote Required)

Motion: Move to adopt as printed in the warrant.

COMMENT
The original exemption amount under Clause 17D of Chapter 59, Section 5 is $175. This exemption is an annual tax exemption for eligible seniors (age 70+); surviving spouses who have not remarried; and minors of deceased parents; who meet asset limitations. Applicants must be owners of and domiciled at the subject property. Exemptions must be applied for each year.

The proposed article would increase the exemption amount by the Consumer Price Index for the previous year. For FY2018 the CPI increase was 1.48%. In FY2017 there were 6 such exemptions granted. To date in FY18 there have been 9 such exemptions granted (deadline to apply is April 1, 2018). Adopting this increase would not increase state reimbursement.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0
ADJUSTED INCOME AND ASSET LIMITS/Clause 41D

ARTICLE NO. 23: To see if the Town will vote to accept M.G.L. Chapter 59, Section 5, Clause 41D, which authorized an annual increase in the income (gross receipts) and asset (whole estate) limits for exemptions granted to senior citizens under M.G.L Chapter 59, Section 5, Clause 41C, by the percentage increase in the U.S. Department of Labor, Bureau of Labor Statics, Consumer Price Index for the previous year as determined by the Commissioner of Revenue, to be effective for exemptions granted for any fiscal year beginning on or after July 1, 2018, or to take any other action relative thereto.

(Board of Assessors) (Majority Vote Required)

Motion: Move to adopt as printed in the warrant.

COMMENT
Clause 41D would increase the income and asset limits of the Clause 41C Senior Exemption annually by the Consumer Price Index. Clause 41C – was adopted by the Town of Brewster on May 11, 1987 the age, income, and asset limits were amended on November 18, 2002. The current exemption amount for 41C is $1,000. The current minimum age is 65. The current income and asset limits are:

- Income: Single $20,000 /yr
  Married $30,000 /yr
- Assets: Single $40,000
  Married $55,000

Adopting 41D would increase the income and asset limit annually by the Consumer Price Index. In FY2018 the CPI increase was 1.48%. In FY2017 there were 62 such exemptions granted. To date, in FY 2018 there have been 45 such exemptions granted.

Selectmen: Yes 4, No 0, Abs 0
Finance Committee: Yes 6, No 0, Abs 0

REDUCTION OF PROPERTY TAX OBLIGATION OF VETERAN IN EXCHANGE FOR VOLUNTEER SERVICES

ARTICLE NO. 24: To see if the Town will vote to accept M.G.L. Chapter 59, Section 5N, which authorizes the board of selectmen to establish a program to allow veterans, as defined in clause Forty-third of section 7 of chapter 4 or a spouse of a veteran in the case where the veteran is deceased or has a service-connected disability, to volunteer to provide services to the town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of that veteran on the veteran's tax bills and that reduction shall be in addition to any exemption or abatement to which that person is otherwise entitled; provided, however, that person shall not receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for the services provided pursuant to that reduction; and provided further, that the reduction of the real property tax bill shall not exceed $1,000 in a given tax year, or to take any other action relative thereto.
Motion: Move to adopt as printed in the warrant.

COMMENT

Adopting this section would allow a volunteer work-off for veterans similar to the senior volunteer work off program (Ch. 59, Sec. 5K). The existing veteran tax exemptions (Clause 22’s) are for veterans who meet eligibility requirements, such as disability. This veteran work off program is for any veteran, as defined in clause Forty-third of Section 7 of Chapter 4 or a spouse of a veteran in the case where the veteran is deceased or has a service-connected disability. The Town has the power to create local rules and procedures for implementing this section.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

VETERANS EXEMPTIONS/Clause 22G

ARTICLE NO. 25: To see if the Town will vote to accept M.G.L. Chapter 59, Section 5, Clause 22G, rendering the spouse of a veteran or a deceased veteran with title to the veteran’s domicile, eligible for an exemption, or take any other action relative thereto.

(Majority Vote Required)

Motion: Move to adopt as printed in the warrant.

COMMENT

Clause 22G extends veterans’ tax exemptions to property that is a veteran’s domicile (or that was the veteran’s domicile at the time of death) and held in trust or conservatorship with the veteran, the spouse of the veteran, or surviving spouse as a trustee or conservator. The veteran or the veteran’s surviving spouse must remain domiciled in the subject property and exemptions must be applied for each year.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 5, No 0, Abs 1

MOTOR VEHICLE EXCISE TAX/Prisoner of War

ARTICLE NO. 26: To see if the Town will vote to accept the paragraph inserted following the sixth paragraph of MGL Chapter 60A Section 1 as follows;

In any city or town that accepts this paragraph, the excise tax imposed by this section shall not apply to a motor vehicle owned and registered by or leased to a former prisoner of war defined as any regularly appointed, enrolled, enlisted, or inducted member of the military forces of the United States who was captured, separated and
incarcerated by an enemy of the United States during an armed conflict, or to a motor vehicle owned and registered by or leased to the surviving spouse of a deceased former prisoner of war, until such time as the surviving spouse remarries or fails to renew the registration.

Or to take any other action relative thereto.

(Board of Assessors)  (Majority Vote Required)

Motion: Move to adopt as printed in the warrant.

COMMENT
This article would exempt former Prisoners of War or surviving spouses of former Prisoners of War from motor vehicle excise.

Selectmen: Yes 4, No 0, Abs 0  Finance Committee: Yes 6, No 0, Abs 0

TRANSFER OF FUNDS/Affordable Housing Trust

ARTICLE NO. 27: To see if the Town will vote to authorize the Board of Selectmen to submit a petition to the General Court for a special act to rescind the provisions of Chapter 16 of the Acts of 2006, which permitted the Town to create an affordable housing fund, said act no longer being necessary as the Town has established an Affordable Housing Trust Fund under G.L. c. 44, §55C and bylaws setting for the powers of the Trustees, and to transfer any sums held pursuant to said Chapter 16 of the Acts of 2006 to the Brewster Affordable Housing Trust Fund created under G.L. c. 44, §55C, or take any action relative thereto.

(Board of Selectmen)  (Majority Vote Required)

Motion: Move to authorize the Board of Selectmen to submit a petition to the General Court for a special act to rescind the provisions of Chapter 16 of the Acts of 2006, which permitted the Town to create an affordable housing fund, said act no longer being necessary as the Town has established an Affordable Housing Trust Fund under G.L. c. 44, §55C and bylaws setting for the powers of the Trustees, and further, to transfer any sums held pursuant to said Chapter 16 of the Acts of 2006 to the Brewster Affordable Housing Trust Fund created by vote under Article 7 of the May 7, 2018 Special Town Meeting in accordance with G.L. c. 44, §55C; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court; and, provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition.
Prior to the Massachusetts Legislature enacting legislation to allow Towns to establish Municipal Affordable Housing Trusts, the Town of Brewster, via special legislation, created an Affordable Housing Fund under the control of the Select Board. Since the establishment of this fund in 2004, no housing initiatives have been generated with the money. With the formation of a Municipal Affordable Housing Trust with a Board of Trustees, the monies will be directed towards programs that support affordable housing. The current balance of the Affordable Housing Fund, approximately $87,000.00 will be transferred to the Brewster Affordable Housing Trust Fund and the current fund will be closed out and the Special Legislation repealed so as not to create confusion.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Recommendation  
Deferred

**TOWN CODE AMENDMENT/Placement of Articles**

**ARTICLE NO. 28:** To see if the Town will vote to amend the Code of the Town of Brewster, Chapter 48, by revising Section 10 by inserting the underlined text, as follows;

§ 48-10 Placement of articles.

The Town will address the placement of articles on the Town Meeting warrant by lottery on the Town Meeting floor. All articles, excepting the Town's operating budget, the schools operating budget, the consent calendar and debt obligation articles shall be placed in a "fish bowl" or other suitable container to be drawn randomly by the Town Moderator, and each article shall be considered according to the order in which it is drawn; provided, however, that articles deemed by the Moderator to be substantively related and best acted upon together, or articles so identified in the warrant, may in the Moderator’s discretion be treated as a single article for purposes of such drawing.

Or to take any other action related thereto.

(Board of Selectmen)  
(Majority Vote Required)

**Motion:** Motion to adopt as printed in the warrant.

**COMMENT**
Existing bylaw language requires warrant articles to be drawn at random. The bylaw does not allow for “like” or related articles to be taken together. As demonstrated at the fall 2017 town meeting, the articles concerning the marijuana moratorium and ban were selected randomly and this caused a great deal of confusion and misunderstanding. This article would allow the Town Moderator to permit related articles to be taken together. This will allow for a better understanding of the intent of the related articles. This article does not eliminated the current
‘bingo ball system’, but will allow articles that are deemed by the Board of Selectmen or the Moderator to be substantively related and best acted upon together to be taken together.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Yes 6, No 0, Abs 0

LAND ACQUISITION/Community Preservation Act

ARTICLE NO. 29: To see if the Town will vote to authorize the Board of Selectmen to acquire, by purchase, gift, and/or eminent domain, for conservation, watershed protection and/or passive recreation purposes under the provisions of G.L. Ch. 44B, G.L. Ch. 40, Sections 8C, 39B and 41, and Article 97 of the Articles of Amendment of the Massachusetts Constitution, all or portions of the parcels of land located at 180 and 224 W.H. Besse Cartway, which portions contain 42.01 acres, more or less, are part of the property described in a Certificate of Title Number 198070, and shown on Land Court Plans Nos. 34330B and 40024A, with the care, custody, control and management of such parcels to be vested with the Conservation Commission; to raise and appropriate, borrow pursuant to any applicable statute and transfer from available funds, including, without limitation, the Community Preservation Fund, a sum of money for the foregoing acquisition and costs incidental or related thereto, including costs of appraisal, grant applications, grant compliance and all other incidental and related costs; further, to authorize the Board of Selectmen and/or the Conservation Commission to apply for, accept and expend any funds that may be provided by the Commonwealth or other public or private sources to defray all or a portion of the costs of said acquisition, including, but not limited to, grants and/or reimbursement from the Commonwealth under the Self-Help Act, G.L. Ch. 132A, Section 11 (now, so-called LAND grants), and the Federal Land and Water Fund grants, which grants and/or funds so received shall be used to repay all or a portion of the sum transferred from the Community Preservation Fund hereunder; and to authorize the Board of Selectmen to grant to the Brewster Conservation Trust or any other qualified organization a perpetual conservation and / or watershed preservation restriction pursuant to the provisions of G.L. Ch. 184, Sections 31-33, in compliance with G.L. Ch. 44B, Section12(a), protecting the property for the purposes for which it is acquired, and to enter into all agreements and execute any and all instruments as may be necessary or convenient to effectuate the foregoing purposes, or take any other action relative thereto.

(Community Preservation Committee)  
(Two Thirds Vote Required)

Motion: Move that the Board of Selectmen is hereby authorized to acquire, by purchase, gift, and/or eminent domain, for conservation, watershed protection and/or passive recreation purposes under the provisions of G.L. c.44B, G.L. Ch. 40, Sections 8C, 39B and 41, and Article 97 of the Articles of Amendment of the Massachusetts Constitution, all or portions of the parcels of land located at 180 and 224 W.H. Besse Cartway, which portions contain 42.01 acres, more or less, are part of the property described in a Certificate of Title Number 198070, and shown Land Court Plans Nos. 34330B and 40024A, with the care, custody, control and management of such parcels to be vested with the Conservation Commission; appropriate and transfer Thirty Five Thousand Dollars ($35,000) from Community Preservation Fund Open Space Reserve and
authorize the Treasurer, with the approval of the Board of Selectmen, to borrow the remaining **One Million Seven Hundred Fifty Thousand Dollars ($1,750,000)** under and pursuant to G.L. Ch. 44B, Section 11, G.L. Ch. 44, Sections 7, 7(1), or 8, and/or any other enabling authority, and to issue bonds or notes of the Town therefor, for the foregoing acquisition and costs incidental or related thereto, including, without limitations, costs of appraisal, grant applications, grant compliance and other costs; and, while such bonds shall be general obligation bonds of the Town, it is anticipated that the principal and interest thereon shall be paid from the Community Preservation Fund; in accordance with G.L. c.44, §20, to authorize any premium received by the Town upon the sale of any bonds or notes approved hereunder, less any such premium applied to the payment of the costs of issuance of such bonds or notes, to be applied to the payment of costs approved hereunder, thereby reducing by a like amount the amount to be borrowed to pay such costs; and, further the Board of Selectmen and/or the Conservation Commission are hereby authorized to apply for, accept and expend any funds that may be provided by the Commonwealth or other public or private sources to defray all or a portion of the costs of said acquisition, including, but not limited to, grants and/or reimbursement from the Commonwealth under the Self-Help Act, G.L. Ch. 132A, Section 11 (now, so-called LAND grants), Federal Land and Water Fund Grants, which grants and/or funds so received shall be used to repay all or a portion of the sums appropriated and transferred from the Community Preservation Fund Open Space Reserve hereunder; and the Board of Selectmen is authorized to grant to the Brewster Conservation Trust or any other qualified organization a perpetual conservation restriction pursuant to the provisions of G.L. Ch. 184, Sections 31-33, in compliance with G.L. Ch. 44B, Section12(a), protecting the property for the purposes for which it is acquired and to enter into all agreements and execute any and all instruments as may be necessary or convenient to effectuate the foregoing purposes.

**COMMENT**

The Long Pond Woodlands acquisition involves the preservation of a critical 42.01 acre property extending from Route 137 to Long Pond, which has been a high priority for the Open Space Committee for over 30 years. These woodlands lie within the Town’s Eastern Zone II and specifically provide drinking water protection for Wells #1, #2 and #3. This heavily forested pine-oak-beech woodland is within the MA Priority Habitat for Rare and Endangered Species and the Statewide Land Conservation Plan area.

These parcels sit on Long Pond, an impaired great pond, putting it high on the Priority Pond Parcel acquisition list for protection of Brewster ponds. This property falls within the Herring River Watershed and has been reviewed as part of the Massachusetts Estuaries Project (MEP). Preservation of this property will help the Town comply with the state’s suggested Total Maximum Daily Load (TMDL) nitrogen limit for the Herring River Watershed, by preventing development and associated on-site septic systems that might otherwise occupy this site in the future.

The Town could be eligible to apply for three separate grants towards funding this acquisition. The property will be managed for conservation, watershed protection and passive recreation.
Article 29
84-22-0 and 84-54-0

Locus Map, Massachusetts
The Brewster Conservation Trust has agreed to contribute a gift of $230,000 towards the purchase price of the property and will hold the Conservation Restriction.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Recommendation Deferred

LAND ACQUISITION/Community Preservation Act

ARTICLE NO. 30: To see if the Town will vote to authorize the Board of Selectmen to acquire, by purchase, gift or eminent domain, a parcel of vacant land locate at 0 Millstone Road, containing 1.58 acres, more or less, and shown on Assessors Map 99 Parcel 1 and described in a deed recorded with the Barnstable Registry of Deeds in Book 5233, page 64 in accordance with G.L. Ch. 44B for community housing purposes and all incidental and related purposes and to authorize the Board of Selectmen to acquire or grant an affordable housing restriction on said land in accordance with G.L. c.44B, §12, meeting the requirements of G.L. c.184, §§ 31-33; to raise and appropriate, borrow pursuant to any applicable statute and transfer from available funds, including, without limitation, the Community Preservation Fund, a sum of money for the foregoing acquisition and costs incidental or related thereto, including costs of appraisal, grant applications, grant compliance and all other incidental and related costs; and to authorize the Board of Selectmen to take such other action as may be necessary to effectuate the vote to be taken hereunder, or take any other action relative thereto.

Motion: Move that the Board of Selectmen is hereby authorized to acquire, by purchase, gift or eminent domain a parcel of vacant land locate at 0 Millstone Road, containing 1.58 acres, more or less, and show on Assessors Map 99 Parcel 1 and described in a deed recorded with the Barnstable Registry of Deeds in Book 5233, page 64, appropriate and transfer One Hundred Thousand Dollars ($100,000) from the Community Preservation Fund Community Housing Reserve and One Hundred Eight Five Thousand Dollars ($185,000) from the Reserves for Community Preservation for the foregoing acquisition and costs incidental or related thereto, and to authorize the Board of Selectmen to acquire or grant an affordable housing restriction on said land in accordance with G.L. c.44B, §12, meeting the requirements of G.L. c.184, §§ 31-33, and take such other action as may be necessary to effectuate the vote taken hereunder.

COMMENT

The purchase of this parcel will establish access to 15.03 acres of municipal owned land which has been landlocked. In 2005, Town meeting voted to investigate the use of the larger parcel for affordable housing purposes. A re-affirmation of that vote and the transfer of the parcel for purposes of the creation of community housing is on this Special Town meeting. As defined in the 2017 Brewster Housing Production Plan, identifying municipal owned properties for affordable development is a key strategy to create more community housing. The purchase of this parcel with CPA funds is permissible, provided that the property itself is used for affordable housing purposes, or, if the housing is to be constructed only on the land-locked property that
the Town already owns, the Millstone Road property will be part of the affordable housing parcel and used to create community housing that would otherwise not be feasible without the frontage that the Millstone Road property provides to the back land.

Selectmen: Yes 4, No 0, Abs 0  
Finance Committee: Recommendation Deferred
OTHER BUSINESS

**ARTICLE NO. 31:** To act upon any other business that may legally come before this meeting; or take any other action related thereto.

(Board of Selectmen)  (Majority Vote Required)

**Motion:** Motion to be provided at the Annual Town Meeting.

And you are hereby directed to serve this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting as aforesaid.

Given under our hand and Seal of the **Town of Brewster** affixed this ___\(^{th}\) day of April 2018.

_________________________________________  ________________________________  __________
Peter G. Norton, Chair  Cynthia A. Bingham, Vice Chair  ________________________________  ________________________________
David C. Whitney, Clerk  James W. Foley

_________________________________________

John T. Dickson

I, Roland W. Bassett Jr, duly qualified Constable for the Town of Brewster, hereby certify that I served the Warrant for the Annual Town Meeting of May 7, 2018 by posting attested copies thereof, in the following locations in the Town on the ___\(^{th}\) day of April 2018.

Brewster Town Offices  Cafe Alfresco
Brewster Ladies Library  Brewster Pizza House
The Brewster General Store  Millstone Liquors
U. S. Post Office

__________________________
Roland W. Bassett, Jr. Constable
MODERATOR’S RULES REGARDING TOWN MEETING

Priority shall be given to registered voters of the town for admission to all town meetings, whether annual or special meetings. Therefore, the following rules shall apply:

1. Prior to admission to the hall, persons desiring admission shall check in with the Registrars of Voters, who will be present at the main entrance with voter registration lists.
2. Non-voters, who desire to be present, will be seated in the area designated as the non-voter section. If voters present need seating, then the non-voters will have to leave the meeting hall.
3. Non-voters will not address the town meeting without the unanimous consent of all voters present and will not participate in voting.

TOWN MEETING PROCEDURE

THE MODERATOR has absolute control of the town meeting.

GENERAL LAWS CHAPTER 39 SECTION 15: The Moderator shall preside and regulate the proceedings, decide all questions of order, and make public declaration of all votes. The Moderator recognizes speakers from the floor, and while they are speaking allows no interruptions except when a point of order is raised.

WHEN A VOTER WISHES TO SPEAK he may rise, say, "Mr. Moderator," and wait for recognition. Then, with the microphone, please give your name. The voter may continue with due regard to reasonable brevity, as long as he speaks directly to the question under discussion.

THERE WILL BE NO SMOKING OR STANDING in the meeting hall.

ANYTIME THE MOTION TO BE VOTED ON IS UNCLEAR, ask the Moderator before voting.

VOTERS WILL PLEASE HOLD THEIR BREWSTER VOTER TAG in their right hand, so that the tellers when counting hand votes will count them.

NO PERSON IS TO INDULGE IN PERSONALITIES OR DEROGATORIES. Let us maintain decorum and reason together.

MOTIONS

MAIN MOTIONS are always on articles in the town warrant. They are made, seconded, and then opened for consideration.

SECONDARY MOTIONS are motions which refer to main motions. Secondary motions usually amend, postpone, or limit consideration.

AMENDMENTS may be offered by any voter to the motion under discussion, provided the scope of the original motion is not enlarged or altered. Amendments are seconded and discussed; they require a majority vote to carry (pass). An amendment need not be voted upon, if the proposed change is agreeable to the proponents of original motion. Voters must submit amendments in legible writing.
POSTPONE
TO REFER TO COMMITTEE "COMMIT" if changes in a main motion are numerous, take too much
time, or require additional information, it is wise to commit the article to a committee. This
secondary motion should specify which board or committee. If proposing a new committee, specify
how many members, how appointments are to be made and when the committee should report.

POSTPONE TO A DEFINITE TIME: defers action on a main motion to a stated hour, usually during
the meeting. At the hour specified, it is returned to the floor when a motion is made that the
deferred article be considered.

"LAY ON TABLE" intends to temporarily lay aside an article. Not debatable; two-thirds vote
carries. An article not taken from table before the meeting adjourns is dead. To be considered
at a subsequent meeting, it must reappear in the warrant for that meeting.

"TAKE NO ACTION" "PASS OVER" "POSTPONE INDEFINITELY" are debatable motions and require
majority vote. The intent is to defeat the motion.

LIMIT CONSIDERATION
LIMIT DEBATE. This secondary motion requests a vote to be taken at a specific time. Requires a 2/3
majority vote.

"MOVE THE PREVIOUS QUESTION" demands an immediate vote on any motion under consideration
without further debate on the motion. May not be debated or amended. Requires 2/3 vote to
carry. If it carries, we vote on the main motion that we voted to end the debate on.

POINT OF ORDER
IF A VOTER QUESTIONS THE LEGALITY or propriety of the proceedings, he may rise, interrupt the
speaker and say, "Mr. Moderator, I rise to a point of order" or "question of privilege."

VOTES ON MAIN MOTIONS
Usually majority of those attending carries (passes).

EXCEPTIONS
2/3 MAJORITY VOTE REQUIRED borrowing of money appropriations for land purchases; land
purchase for public domain; sale or abandonment of unneeded land; abandonment of projects
for which money has been borrowed; appropriation for celebration of settlement or
incorporation; zoning bylaws.

4/5 USUALLY REQUIRED payment of a bill for which insufficient appropriations made in a
previous year, at the annual town meeting. A 9/10 vote is required at a special town meeting.

POSTPONE INDEFINITELY requires a majority vote, may be debated, and may not interrupt the
speaker.
GLOSSARY OF FINANCIAL TERMS

1. Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only town meeting can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see encumbrance). Any part of an annual operating appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notifies the Town Accountant (MGL Ch. 41 ss. 58), the departmental appropriation is encumbered. This action extends the annual spending authorization until such time that the bill is paid or it is decided not to spend the funds. If these encumbrances are not acted on within ninety days, the Town Accountant generally notifies the department and closes them out. A special purpose appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

2. Audit – An examination of systems, procedures, and financial data by a certified public accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. The audit is a valuable management tool for evaluating the fiscal performance of a community.

3. Available Funds – Funds established through previous appropriations or resulting from financial operations. They may be appropriated to meet unforeseen expenses, or large non-recurring or capital expenditures. Examples include free cash, stabilization fund, overlay surplus, water surplus, and enterprise retained earnings.

4. Betterments (Special Assessments) – Whenever a limited area of a community receives benefit from a public improvement (e.g., water, road, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for a proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors to apportion the betterment over a period of up to 20 years. Over the lifetime of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

5. Bond – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

6. Bond Anticipation Note (Ban) – A short-term note to provide cash for initial project costs issued in anticipation of bond proceeds. BANs may be issued for a period not to exceed five years, provided principal repayment begins after two years. Communities with approved projects on the School Building Assistance (SBA) priority list may defer principal payments up to five years (approved annually in outside sections of the budget). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute. BANs are full faith and credit obligations.

7. Bond Authorized And Unissued – Bond authorized but not yet sold. Issuance is contingent only on action by the Town Treasurer and a majority of the Board of Selectmen.
8. **Bond Counsel** – An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

9. **Bond Issue** – Generally represents the sale of a certain number of bonds at one time by a governmental unit.

10. **Bond Rating (Municipal)** – A credit rating to help investors determine the risk of losing money in a given fixed-income investment. Agencies specializing in municipal bonds assign a rating, designated by letters or a combination of letters and numerals, based on their opinion of the future ability, legal obligation, and willingness of a bond issuer to make timely debt service payments.

11. **Budget** – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” (the financial plan presented to the town meeting), or “final” (the plan approved by that body). The budget should be separated into basic units, either by department, program, or service. Formatting the budget in this way helps local officials and citizens make policy decisions when allocating scarce resources. It is also important to include as much information as possible concerning the output or accomplishments expected of a given program or department during the year.

12. **Capital Improvements Program** – A comprehensive plan for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of the community’s needs should be identified in the program, there is a set of criteria that prioritizes the expenditures. The capital program is a plan for capital expenditures that usually extends at least five years beyond the capital budget.

13. **Capital Outlay Expenditure Exclusion** – A vote by a community at an election to exclude payments for a capital project from the levy limit. The exclusion may temporarily increase the levy above the levy ceiling.

14. **Cash** – Currency, coin, checks and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

15. **Cash Management** – The process of managing a local government’s money in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

16. **Cemetery Perpetual Care** – Funds donated by individuals for the care of gravesites. According to MGL, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the Cemetery Commissioners for the purpose of maintaining cemeteries.

17. **Chapter 90 Highway Funds** – The state legislature authorizes and issues transportation capital bonds every few years. In each Transportation Bond, funds are apportioned to communities based upon a formula under the provisions of MGL Ch. 90 ss. 34, hence the terms Chapter 90 funds. The Chapter 90 highway formula is comprised of three variables: local road mileage as certified by the Massachusetts Highway Department (MHD), employment figures from the Department of Employment and Training (DET), and population estimates from the U. S. Census Bureau. Under this formula, those communities with a larger number of road miles receive proportionately more aid than those with fewer road miles. These funds are reimbursed to communities based upon certified expenditure reports submitted to MHD.

18. **Cherry Sheets** – Named for the cherry colored paper on which they were originally printed, the Cherry Sheets are the official notification of the next fiscal year’s state aid and assessments.
to communities and regional school districts from the Commissioner of Revenue. State aid to municipalities and regional school districts consist of two major types – distributions and reimbursement. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a period for certain programs or services. In addition, communities may receive “offset items” that must be spent on specific programs. Cherry Sheet assessments are advance estimates of state assessments and charges. Local assessors are required to use these figures in setting the local tax rate. Because these figures are estimates, it should be noted that based upon filing requirements and/or actual information, the final aid or assessment may differ.

19. **Cherry Sheet Offset Items** – Local aid accounts that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants.

20. **Collective Bargaining** – The negotiations between an employer and union representative regarding wages, hours, and working conditions.

21. **Conservation Fund** – This fund may be expended for lawful conservation purposes as described in MGL Ch. 40 ss. 8C. It may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of town meeting.

22. **Contingent Appropriation** – An appropriation that authorizes spending for a particular purpose upon the occurrence of a later event. The grant of spending authority made by an appropriation must be certain at the time of the vote and, therefore, contingent appropriations are not generally permissible. Under MGL Ch. 59 ss. 21C(m), however, towns may make appropriations from the tax levy, available funds or borrowing, contingent upon the subsequent passage of a Proposition 2-½ override or exclusion question for the same purpose.

23. **Debt Authorization** – Formal approval by a two-thirds vote of town meeting to incur debt, in accordance with procedures stated in MGL Ch. 44.

24. **Debt Exclusion** – A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

25. **Debt Limit** – The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.

26. **Debt Service** – The cost usually stated in annual terms, of the principal repayment and interest of any particular issue.

27. **Deficit** – The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

28. **Education Reform Act of 1993** – An act that seeks to remedy educational funding inequities between local communities by providing adequate state funding over a seven year period for all local and regional school districts and by mandating equity based upon a particular community’s ability to pay. One of the Act’s major goals is to improve student achievement.

29. **Eminent Domain** – The power of a government to take property for public purposes by condemnation provided that fair compensation is paid to the owner. This method is frequently
used to obtain real property that cannot be purchased from owners by means of a voluntary
transaction.

30. Encumbrance – Obligations in the form of purchase orders, contracts, or salary
commitments that are chargeable to an appropriation and for which a part of the
appropriations is reserved.

31. Estimated Receipts – An estimate of state and local miscellaneous receipts based upon the
previous year’s receipts that assessors deduct from the gross amount to be raised in order to
arrive at the tax levy.

32. Excess And Deficiency – Also called the “surplus revenue” account, this is the amount by
which cash, accounts receivable, and other assets exceed a regional school district’s liabilities
and reserves as certified by the Director of Accounts. The calculation is made based upon the
balance sheet that is submitted by the district’s auditor, accountant, or comptroller as of June
30. The regional school committee must apply certified amounts exceeding five percent of the
district’s prior year operating and capital costs to reduce the assessment on member cities and
towns.

33. 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 must
be informed of excess levy capacity and their acknowledgment must be submitted to the
Department of Revenue when setting the tax rate.

34. Fiscal Year – 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. For example, the 2000 fiscal year is July 1, 1999 to
June 30, 2000 and is usually written as FY2000. Since 1976, the federal government has had a
fiscal year that begins October 1 and ends September 30.

35. Fixed Costs – Costs that are legally or contractually mandated such as retirement,
FICA/Social Security, insurance, debt service or interest costs.

36. Foundation Budget – The target imposed by the Education Reform Act of 1993 for each
school district, defining the spending level necessary to provide an adequate education for all
students.

37. Free Cash – Unrestricted funds from operations of the previous fiscal year that are certified
by the Director of Accounts as available for appropriation. Remaining funds include
unexpended free cash from the previous year, receipts in excess of 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 upon the balance sheet as of June 30, which is submitted by the Town
Accountant. A community should maintain a free cash balance to provide a hedge against
unforeseen expenditures and to ensure there will be an adequate reserve to prevent sharp
fluctuations in the tax rate. Maintenance of an adequate free cash level is not a luxury but a
necessary component of sound local fiscal management. Credit rating agencies and other
members of the financial community expect municipalities to maintain free cash reserves and
make judgments regarding a community’s fiscal stability, in part, on the basis of free cash.

38. Fund – An accounting entity with a self-balancing set of accounts that are segregated for
the purpose of carrying on specific activities or attaining certain objectives in accordance with
specific regulations, restrictions, or limitations.
39. **Fund Accounting** – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions and limitations. Examples of funds include the general fund and enterprise funds.

40. **General Fund** – The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.

41. **General Obligation Bonds** – Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

42. **Hotel/Motel Excise** – A local option since 1985 that allows a community to assess a tax on room occupancy. The community may levy up to 4% of the taxable rents of hotels, motels and lodging houses in that community.

43. **Indirect Cost** – Costs of a service not reflected in the service’s operating budget. An example of an indirect cost of providing water service would be health insurance costs for water department employees. A determination of these costs is necessary to analyze the total cost of service delivery and a Mutual Agreement for reporting and paying indirect costs is required between the Selectboard and respective Department / Committee.

44. **Interest** – Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made.

45. **Interest Rate** – The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.

46. **Law Enforcement Trust Fund** – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C ss. 47. Funds from this account may be expended by the Police Chief without further appropriation.

47. **Levy** – The amount a community raises through the property tax. The levy can be any amount up to the levy limit.

48. **Levy Ceiling** – The maximum levy assessed on real and personal property may not exceed 2 ½ percent of the total full and fair cash value of all taxable property (MGL Ch. 59 ss. 21C). Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

49. **Levy Limit** – The maximum amount a community can levy in a given year. The limit can grow each year by 2 ½ percent of the prior year’s levy limit plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

50. **Line-Item Budget** – A budget that focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

51. **Local Aid** – Revenue allocated by the commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the “Cherry Sheets”. Most Cherry Sheet aid programs are considered revenues of the municipality’s or regional school districts’ general fund and may be spent for any purpose, subject to appropriation.

52. **Local Receipts** – Locally generated revenues, other than real and personal property taxes and enterprise fund revenues. 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.

**53. Motor Vehicle Excise (Mve)** – Every motor vehicle and trailer registered in the Commonwealth is subject to the MVE unless expressly exempted. MVE is imposed for the privilege of registering a motor vehicle. Registering a motor vehicle automatically triggers the assessment of the excise.

**54. Municipal(S)** – Municipal refers to any state or subordinate governmental unit. “Municipals” (i.e., municipal bonds) include not only the bonds of all local subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.

**55. Municipal Revenue Growth Factor (Mrgf)** – An estimate of the percentage change in a municipality’s revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components; automatic 2 ½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

**56. Net School Spending (Nss)** – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community’s NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (Education Reform Act of 1993).

**57. New Growth** – The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying all increases in value which are not the result of revaluation by the tax rate of the previous fiscal year, for example, FY2000 new growth is determined by multiplying the value on January 1, 1999 by the FY1999 tax rate. Assessors must submit documentation of new growth to the BLA annually before setting the tax rate. Documentation should be retained for five years in the event of a BLA audit.

**58. Operating Budget** – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**59. Overlay** – (Overlay Reserve or Allowance for Abatements and Exemptions). An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

**60. Overlay Surplus** – Any balance in the overlay account in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the Board of Assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue.

**61. Override** – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

**62. Override Capacity** – The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
63. **Payments In Lieu Of Taxes** – An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such payment to any other community in which it owns land used for public purposes.

64. **Receipts Reserved** – Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.

65. **Reserve Fund** – An amount set aside annually within the budget of a city (not to exceed 3% of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the Finance Committee can authorize transfers from this fund for “extraordinary or unforeseen” expenditures. Other uses of the fund require budgetary transfers by town meeting.

66. **Revenue Anticipation Borrowing** – Cities, towns and districts may issue temporary notes in anticipation of taxes (TAN’s) or other revenue (RAN’s). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 ss. 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

67. **Revenue Anticipation Note (Ran)** – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

68. **Revenue Bond** – A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

69. **Revolving Fund** – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch 44 ss. 52E ½ requires each revolving fund must be established by ordinance or charter and stipulates that each fund must be re-authorized each year at annual town meeting action, and that a limit on the total amount that may be spent form each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town in the most recent fiscal year, and not more than one percent of the amount raised by taxation may be administered by a single fund. Wages and salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

70. **Sale Of Cemetery Lots Fund** – A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under provisions of MGL Ch. 144 ss. 15.

71. **Stabilization Fund** – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose. Communities may appropriate into this fund in any year an amount and any interest shall be added to and become
a part of the fund. A two-thirds vote of town meeting is required to appropriate money from the Stabilization Fund.

72. **State Aid Anticipation Note (Saan)** – A short-term loan issued in anticipation of a state grant or aid (MGL Ch. 44 ss. 6A).

73. **State House Notes** – Debt instruments for cities, towns, counties and districts certified by the Director of Accounts. State House Notes, payable annually, are usually limited to maturities of five years. The notes are generally less costly and easier to issue than conventional issues for borrowing. They are commonly used for temporary loans and smaller long-term issues.

74. **Tax Rate** – The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

75. **TAX RATE RECAPITULATION SHEET (Also Recap Sheet)** – A document submitted by a city or town to the Department of Revenue 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 Department of Revenue by September 1 (in order to issue the first-half semiannual property tax bills before October) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

76. **Five Year Valuation Certification** – The Commissioner of Revenue is required to review local assessments every five years and to certify that they represent FFCV. The Bureau of Local Assessments is responsible for this process.

77. **Trust Fund** – In general, a fund held for the specific purpose stipulated by a trust agreement. The Town Treasurer acts as a custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the Commissioners of Trust Funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

78. **Underride** – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.

79. **Unfunded Pension Liability** – Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality’s employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system’s assets will grow and the rate of future costs of living increases to pensioners.

80. **Uniform Municipal Accounting System (UMAS)** – The Department of Revenue regards UMAS as the professional standard for municipal account system that conforms to Generally Accepted Accounting Principles modern municipal accounting in Massachusetts. Among the benefits of conversion to UMAS is increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.

81. **Unreserved Fund Balance (Surplus Revenue Account)** – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected.
82. **Warrant** – An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted upon by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors’ warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

83. **Water Surplus** – For water departments operating under MGL Ch. 41 ss. 69B, any revenues in excess of estimated water receipts or unspent water appropriations closeout to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

84. **Waterways Improvement Fund** – An account into which fifty percent of the proceeds of the boat excise is deposited. Use of these proceeds is limited to certain waterway expenses as outlined in MGL Ch. 40 ss. 5G.