

Town of Brewster



ANNUAL TOWN MEETING

WARRANT

for

May 1, 2023

at

6:00 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

**TOWN OF BREWSTER
ANNUAL TOWN MEETING WARRANT
May 1, 2023**

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The Forgotten Village of South Brewster

In its early years, Brewster was part of the Town of Harwich. Then known as North Parish, Brewster had settlements around the Congregational Church (now First Parish Church), Main Street, and Stony Brook Road. Development continued along the important roadways of Harwich Road (Route 124), Tubman Road and on Long Pond Road (Route 137), the roadway connecting Chatham and Cape Cod Bay. In 1803, when North Parish separated from Harwich and became Brewster, the Long Pond Road area soon came to be known as South Brewster.

As Brewster's economy centered on Stony Brook's Factory Village, agricultural development took hold along Long Pond Road. Much of the land on the Cape had been deforested as the demand for wood for houses, ships and salt works grew. While the soil on this deforested land was not rich, South Brewster farmers grew rye, corn, oats, peas, and potatoes. They produced wool, butter, and hay, and they raised sheep and some cattle. By the mid-1800s, Brewster had one of the highest number of farms on the Lower Cape.

The Village

While South Brewster extended along Long Pond Road out to the boundary between Harwich and Brewster, the majority of houses clustered along Harwich, Tubman and Long Pond Roads. Some of the earliest houses, built in the 1700s and early 1800s, can still be found on these roads. There are a number of agricultural barns that survive from these years. Most are English Style barns with entrances located on one of the long sides. The New England Style gable front form barn developed in more prosperous farming regions in the mid-19th century.

One family dominated this area. Much of the land was owned by the heirs of Moses Hopkins (1722-1776). The family were descendants of Stephen Hopkins who sailed to America on the Mayflower. One descendant, also named Moses Hopkins (1783-1864), owned land on Long Pond Road and deeded or sold parcels to his family or friends who then built houses and farmed the land. A village developed from Tubman Road along Long Pond Road to what is now Sheep Pond Drive. This area was known as Sleepy Hollow, probably due to the hilly terrain.

The village had a store, cemetery and a school house. The Hopkins' family relatives ran a blacksmith shop where Tubman and Long Pond Roads meet. A post windmill was also moved there from Orleans in the early 1800s and was used for turning wood making fence and bed posts. The Brewster Historical Society has one of these bed posts in their collection.

As this was one of the highest spots in Brewster, now called Tower Hill, there was a signal post established topped with a barrel. When lit, it signaled the arrival of the packet ships at Breakwater Landing.

The Outliers

The house just south of Sheep Pond Drive belonged to the Howes family. It is believed that the land now known as Sheep Pond Estate had been deeded to the family by the Queen of England in the early 1700s. There is no indication that the family was part of the farming community.

Further on, a smaller South Brewster neighborhood was established around Old Long Pond Road and a number of 19th century houses in this area still survive. The neighborhood, mostly self-sufficient farms with some orchards, had a small store, school house and blacksmith shop. These South Brewster families seemed to prefer a quieter life rather than being close to the Brewster town center.

Changes

One of the major changes in Brewster was the arrival of the Cape Cod Railroad in 1865. The South Brewster Depot was established where Tubman, Long Pond and, what is now Underpass Road meet. The wider availability of goods brought by rail, along with larger economic factors, contributed to the decline of industry in Brewster. Even the arrival of the railroad did not bring new industry or stop the decline in population during this period. Brewster lost almost half its population between 1870 and 1910.

As Brewster's industry declined, agriculture remained important as the town's primary economic support. However, deforestation and early agricultural practices had taken its toll on farming so much so that when Thoreau visited the Cape between 1849 and 1855 he described "...soil no farmer would think of cultivating. It was hard to distinguish soil from sand." And yet, farmers continued to grow a variety of crops, maintain orchards, and raise their livestock. Over the decades, these small farmers of South Brewster overcame the challenges of the land and weather and made a significant contribution to the development of the town.

The historic houses of South Brewster are under the protection of the Old Kings Highway Historic District. Further information on South Brewster can be found on the Massachusetts Cultural Resource Information System (MACRIS).

Patricia Hess is a member of the Brewster Historical Commission. The Commission has researched all the historic houses in town and the narratives (known as Form B) can be found in the reference section of the Brewster Ladies Library. Many thanks to Katherine Grover for her detailed research into all of the South Brewster historical houses.

INFORMATION FOR MAY 1, 2023

ANNUAL TOWN MEETING

Services Available to the Public During Town Meeting

TRANSPORTATION:

The Council on Aging offers rides to and/or from Town Meeting. For information or to schedule a ride to and/or from Town Meeting please call the Council on Aging at 508-896-2737 by noon on Wednesday, April 26th. Rides are available during the entirety of Town Meeting.

TRANSCRIPTION SERVICES:

A real-time transcription of Town Meeting is available for the hearing impaired. Look for the screen to the right of stage.

CHILD CARE SERVICES:

Nauset Youth Alliance provides free childcare services for children ages 5 – 14, from 5:30 pm – 8:30 pm, in the Stony Brook School Art Room during Town Meeting. If you would like to take advantage of this service, please call or email the NYA before 4:00 pm on Friday, April 28th; 508-896-7900 or drost@nausetyouthalliance.org

TOWN MODERATOR INFORMATION FOR BREWSTER VOTERS

Brewster Voters:

To prepare residents in advance, we are providing information here that will be helpful to everyone who plans to attend. In the interest of expediting introductory remarks, we appreciate your attention to the following procedures for the May 2023 Town Meeting:

1. **Attendance:** Please do not attend Town Meeting if you have recently tested positive for COVID, have any COVID symptoms, or have recently been in contact with a person diagnosed with COVID.
2. **Check-in:** Will start at 5pm in the hallway above the library. If you have a mobility issue, please move to the beginning of the check-in line.
3. **Town Warrants:** Copies of the Town Warrant will be available; voters are invited to bring their own copy.
4. **Town Officials Participating in Town Meeting**
 - Select Board: Chair David Whitney, Ned Chatelain, Kari Hoffmann, Mary Chaffee, and Cynthia Bingham
 - Town Manager: Peter Lombardi
 - Assistant Town Manager: Donna Kalinick
 - Town Clerk: Colette Williams
 - Finance Committee: Chair Pete Dahl, Frank Bridges, William Meehan, Honey Pivrotto, Robert Young, Alex Hopper, Robert Tobias, Andrew Evans and William Henchy
 - Finance Director: Mimi Bernardo
 - Town Counsel: Lauren Goldberg of KP Law
 - Constable: Roland Bassett, Jr.
5. **Meeting Rules of Order**
 - Brewster uses “Town Meeting Time: A Handbook of Parliamentary Law” as well as local practice and tradition.
 - Please be respectful and courteous to others. All questions or comments should be directed only to the Moderator.
6. **Time Clock:** Under our bylaw, presenters may speak for up to 5 minutes, and residents may speak for or against an article for up to 3 minutes.
7. **Voting**
 - All voting will be done by a show of hands using voter tickets. The Moderator will evaluate the show of hands and announce the result.

- Voters may challenge the Moderator’s result; if more than 7 request a count, one will be done.

8. Microphones

- Stationary microphones will be set up at the front of each aisle in the voter seating area. Please state your name and address when you speak.

9. Motions

- Amendments:
 - If a minor amendment is proposed, the Moderator may accept it verbally.
 - If a longer amendment is offered, provide it in writing to the Town Clerk or her staff.
- If you are unclear at any time about an action, raise your voter ticket to be recognized and state, “Point of order.”

10. Services

- If you need handicapped parking, special seating, or any other type of assistance, please contact the Town Manager’s office (508-896-3701 ext. 1100) before Town Meeting. Handicapped parking will be available in the front of the school in the bus drop-off area.
- Space will be available for voters using wheelchairs. Those with impaired mobility can access the check-in line via the main entrance at the front of the building.
- A real-time transcription of Town Meeting will be available for the hearing impaired on the screen to the right of stage.
- Nauset Youth Alliance provides free childcare services for children ages 5 – 14, from 5:30 pm – 8:30 pm, in the Art Room during Town Meeting. If you would like to take advantage of this service, please call or email the NYA before 4:00 pm on Friday, April 28th; 508-896-7900 or drost@nausetyouthalliance.org
- Nauset Youth Alliance also provides food and beverages for purchase from 5:30 pm – 8:00 pm during Town Meeting.
- The Council on Aging offers rides to and/or from Town Meeting. For information or to schedule a ride to and/or from Town Meeting please call the Council on Aging at 508-896-2737 by noon on Wednesday, April 26th. Rides are available during the entirety of Town Meeting.

11. **Handouts/Flyers:** A designated area will be available for distribution of materials to voters.

12. **Thank you.** I appreciate your commitment to conducting the Town’s business and participating in our local democracy in a respectful manner.

Charles Sumner, Town Moderator

REPORT OF THE FINANCE COMMITTEE

Fiscal Year 2024

Dear Town Meeting Members:

As we come to our Annual Town Meeting in May 2023, the conduct of the Town's business seems to have returned to normal. Meetings are held in person with remote options and citizens are out exercising their right to attend meetings and direct the governance of our town. Our Town employees have been flexible, caring, and resilient in the face of a constantly changing environment and we owe them our thanks. The Finance Committee commends their work and continues to support their efforts.

The Finance Committee consists of up to nine members appointed by the elected Town Moderator. Our primary role is to advise Town Meeting voters on all the articles contained in the Town Meeting Warrant and inform your debate and deliberations with our reviews and recommendations. This committee takes that role seriously. Since the Annual Town Meeting on May 15th, 2022, the Finance Committee met 20 times, attended Special Town Meetings in the Fall and in March 2023, and discussed and voted on every article that appears before this Town Meeting.

Town Operating Budget

Our votes recommending your approval of the Town Operating Budget as well as those in support of Golf Department, Water Department, & Capital and Special Projects Expenditures are the result of our having the opportunity to meet jointly with the Select Board to hear budget presentations by, and ask questions of, Town Department Heads. You may watch the video recordings of these meetings and we hope you will agree with our recommendations. The operating budget requested for FY 2024 (July 1, 2024 – June 30, 2025) is \$25,309,899 and represents a 4.2% increase over the prior period. In this high inflationary period, the Finance Committee considered this budget reasonable and recommended Town Meeting support it by a vote of 8-0-0. The Finance Committee voted to recommend Town Meeting approval of the Water Department Budget of \$2,897,932 and the Golf Department budget of \$4,386,855 each by a vote of 8-0-0. As both departments are now enterprise funds, they are self-sustaining.

Capital Requests

For FY2023, the Town is requesting \$2,321,748 for various capital expenditures (Article 10). The Finance Committee supports this investment in our infrastructure. It is important to continually upgrade the assets of our Town for both safety and efficiency. The use of Free Cash for much of this expenditure represents a prudent approach to capital spending. The Finance Committee voted unanimously in support of these projects.

School Operating Budgets

School budgets represent a significant share of the spending you will decide upon at Town Meeting.

Cape Cod Technical High School - Brewster is one of twelve towns in the Cape Cod Regional Technical High School District; Brewster's assessment is based on enrollment and appears in Article 1. Brewster's assessment will vary from year to year, but overall, the Cape Tech budget has increased by a reasonable 3.9%. Brewster's FY24 assessment is actually set to decrease based on revenue offsets and a reduction in Brewster student enrollment. The Finance Committee continues to support the work of the administration and staff of Cape Cod Technical High School and voted 9-0-0 to support their budget.

Brewster School Department - The funding request for the Stony Brook School (grades PreK-2) and the Eddy School (grades 3-5) – appears in warrant Articles 2 and 3. Brewster Elementary Schools are administered as part of the Nauset Regional School District but Town Meeting votes on their budget separately. The Brewster School Committee is requesting \$11,072,556 to operate the schools during FY2024. Town Administration has determined that a 4% increase, or \$10,755,678, can be supported within the levy limit via Article 2 but that an operating override of \$316,878, representing an additional 3.73%, is required to fully fund the school's budget request via Article 3. School leadership has seen increasing financial pressures as it has adjusted staff to meet the changing educational needs of our elementary school age students. The Finance Committee voted 6-2-0 to support the budget, and 5-3-0 to support the override.

Nauset Regional High School – As you can see in the Select Board's votes, the Regional School budget has presented a significant challenge to the Town's finances this year. Brewster is the largest of the four towns in the Nauset Regional School District that includes a Regional Middle School and a Regional High School. Brewster's assessment, based on enrollment, appears in warrant Articles 4 and 5. Note that you elect representatives from Brewster to School Committees overseeing each of the Brewster Elementary and Nauset Regional School districts in the annual Town Election.

The Nauset Regional School Committee is requesting \$27,763,994 to operate the Nauset district during FY2024. Based on student enrollment, Brewster's share of the district operating budget next year is \$13,359,244. As is the case with the Elementary school budget, Town Administration determined that a 4% increase, or \$12,711,524, could be supported within the existing levy limit via Article 4 but that an operating override of \$647,720 would be required to fully fund the district's budget request via Article 5. The Finance Committee members voted to recommend the Nauset Regional Public School's budget (the portion funded within the levy) by a vote of 5-3-0. The general sense of the Finance Committee is that the 4% increase that fits into our levy limit represents a reasonable increase. A majority of the Committee felt that while the 7.69% increase requested by the Nauset Regional School Department might be the result of inflationary pressure and student needs, they could not support the request given the continued and projected declines in District enrollment. A minority of the Committee recommended approval of the

budget out of concern that large cuts to the FY 2024 budget would result in significant negative impacts to the educational program.

The Finance Committee voted 3-6-0 not to support the \$647,720 override. This vote against the override represents several positions from committee members. Some members of the committee are of the view that if voters in Brewster and at least one other town in the district reject the Nauset budget, this would force a reconsideration and re-submission of a revised budget by the Nauset School Department. The Finance Committee was clear that while this could necessitate an additional Town Meeting and override election to ensure municipal services are NOT affected should the current budget be approved by the voters in the other three district towns, the effort is necessary. Others on the Finance Committee look at declining enrollment trends and feel the request for additional funds is not supportable. Three members of our committee favor the override and see the increase as necessary to support the educational mission of the district.

The Finance Committee also notes that the \$2,194,957 requested for Debt Service is only a part of the Debt Service that will be required to fund the Nauset High School project. Brewster can expect its debt assessment to dramatically increase once the project's debt is fully issued.

The Finance Committee continues to insist that the Nauset Regional School Department take whatever steps necessary to require the towns of Provincetown and Truro to join the district. This would have the effect of formally assessing these towns for a portion of the school debt. The new Nauset Regional high School is being built to house the students of those towns.

In addition, the Finance Committee has requested both the Brewster School Committee and the Nauset Regional School Committee consider expanding strategic planning, including by developing a multi-year financial plan, to respond to the concerning trends in overall costs (increasing), per-pupil costs (increasing), and overall enrollment (declining). The intersection of these trends will continue to present financial difficulties for the foreseeable future.

The Finance Committee applauds the education that the Brewster Schools, the Nauset Public Schools, and the Cape Cod Technical High School provide to the students of Brewster. The hard work of our teachers and staff continues to provide our children with a first-class education. The Finance Committee notes that, along with the high educational excellence rating, Nauset District cost per student is also among the highest in the state, compelling the Finance Committee to seek a better understanding of the value - costs and benefits – of School Choice.

In closing, we would like to thank the many Town and School employees for their efforts in service to the residents of Brewster. We especially acknowledge and appreciate our close working relationship with the Select Board, Town Manager, Finance Director, Assistant Town Manager, and the many Department Heads and their staff who helped us understand the work they do, and the budgets and other warrant articles here presented. The effort put forward by this team has been extraordinarily effective in keeping the Town of Brewster moving in the direction both desired and expected by the citizens and taxpayers of Brewster.

Finally, we thank you, the voters who attend Town Meeting and undertake to do the business of the Town. We are proud to serve you and the Town of Brewster.

Respectfully submitted,

Harvey (Pete) Dahl, Chairman

Frank Bridges, Vice Chair

William Meehan, Clerk

Andrew Evans

Alex Hopper

Honey Pivirotto

Robert Tobias

Robert Young

William Henchy

TOWN OF BREWSTER			
FISCAL YEAR 2024			
INCREASE IN TAX LEVY		TAX RATE INCREASE	MEDIAN SINGLE FAMILY TAX BILL IMPACT
\$250,000	=	\$0.04	\$27
\$500,000	=	\$0.09	\$55
\$750,000	=	\$0.13	\$82
\$1,000,000	=	\$0.17	\$110
\$1,250,000	=	\$0.22	\$137
\$1,500,000	=	\$0.26	\$164
\$1,750,000	=	\$0.30	\$192
\$2,000,000	=	\$0.34	\$219
\$2,250,000	=	\$0.39	\$247
\$2,500,000	=	\$0.43	\$274
\$2,750,000	=	\$0.47	\$302
\$3,000,000	=	\$0.52	\$329
\$3,250,000	=	\$0.56	\$356
\$3,500,000	=	\$0.60	\$384
\$3,750,000	=	\$0.65	\$411
\$4,000,000	=	\$0.69	\$439
\$4,250,000	=	\$0.73	\$466
\$4,500,000	=	\$0.77	\$493
\$4,750,000	=	\$0.82	\$521
\$5,000,000	=	\$0.86	\$548

As you consider budget-related articles included in this year's Annual Town Meeting warrant, this chart identifies the anticipated tax rate and tax bill impacts on a property valued at \$636,700, the current median single-family residential property value. This chart only applies to the budget articles funded by property taxes – Articles 1-6. Articles 7-12 are financed through other funding sources. The above calculations are based on the Town's total property valuation of \$5,807,261,160 for Fiscal Year 2023, which is updated on an annual basis.

TOWN OF BREWSTER PROJECTED CAPITAL PROJECTS IN EXCESS OF \$100,000 *					
DEPARTMENTAL INDEX	FY2023	FY2024	FY2025	FY2026	FY2027
SELECT BOARD/ TOWN ADMINISTRATION					
Integrated Water Resource Planning/Implementation	135,000	100,000	100,000	100,000	100,000
Golf Course Septic Upgrade (IWRMP)			200,000		
Ponds Alternative Septic Pilot (IWRMP)		300,000			
Sea Camps Comprehensive Planning	250,000				
Sea Camps Bay Property Site Remediation	420,000				
Electronic Records Archival Database Project			100,000	100,000	100,000
Pool Revolving Fund- Seed Money	200,000				
Community Center Feasibility Study			300,000		
BREWSTER AFFORDABLE HOUSING TRUST					
Millstone Road Housing		1,000,000			
FACILITIES					
Town Hall Window Replacement	150,000	100,000			
Crosby Cottage #3 Renovation			150,000		
POLICE					
Vehicle Replacement	115,000	155,000	115,000	155,000	115,000
Dispatch Console				225,000	
NATURAL RESOURCES					
Freemans Pond Culvert Wing Walls		480,000			
Stony Brook Mill Retaining Wall & Fishway Improvements	240,000	939,000			
Bike Trail Extension (Linnell Landing)				800,000	1,100,000
Low Lying Roads Improvements			100,000		
BREWSTER ELEMENTARY SCHOOLS					
Stony Brook School Roof Design			450,000		
Stony Brook School Asphalt & Rubber Roof Replacement				3,000,000	
Eddy School Resurface Parking Lot & Drive			250,000		
Eddy School Sidewall Shingle Replacement			400,000		
Stony Brook HVAC Replacement			8,042,362		
Stony Brook HVAC Design		725,000			
NAUSET REGIONAL SCHOOLS					
High School Renovation		4,254,577	4,254,897	4,254,707	4,256,272
NRHS Annual Capital Allocation	278,577	285,541	292,680	299,997	307,497
DEPARTMENT OF PUBLIC WORKS					
Drainage/Road Maintenance	225,000	250,000	275,000	300,000	325,000
Millstone Road Construction	500,000	4,000,000	1,200,000		
Route 137 Design & Construction					2,000,000
Other State Aid (Ch 90) Road Projects	311,292	315,000	315,000	315,000	315,000
P-2 One Ton Dump Truck 2012		110,000			
L-3 Loader/Backhoe 2006	200,000				
H-9 Silverado 1 ton 2015		110,000			
H-6 Dodge Ram 2015				120,000	
CCSC Pool Parking Lot Construction	250,000				
L-5 BRC Rolloff Truck Replacement					225,000
Multi-Purpose Tractor				225,000	
Breakwater Rd. & Foster Rd. Repaving	186,935				
WATER ENTERPRISE FUND					
Master Plan Update			250,000		
Tanks Exterior Painting	110,000	200,000	200,000	200,000	200,000
COUNCIL ON AGING					
COA Roof Replacement				170,000	
BREWSTER LADIES LIBRARY					
Exterior Trim Repairs & Replacement / Painting		200,000			
Elevator Replacement (Design & Construction)	300,000				
RECREATION					
Town Hall Fields ADA & Upgrade Project					250,000
Gages Field ADA & Upgrade Project				205,000	
Freemans Way Irrigation Replacement					500,000
Sailing & Pond Equipment				100,000	
GOLF ENTERPRISE FUND					
Additional Clubhouse Window & Door Replacement	125,000				
Maintenance Building Design		200,000			
Maintenance Building Replacement			280,000	272,000	264,000
Cart Path Improvements	120,000				120,000
Equipment Replacement	380,000	315,000	250,000	200,000	200,000
Irrigation Replacement Construction (36 holes)				616,850	598,975
Driving Range Improvements		100,000			
TOTAL REQUESTS	4,496,804	14,139,118	17,524,939	11,658,554	10,976,744
SOURCE OF FUNDS					
American Rescue Plan Act	420,000				
Brewster Affordable Housing Trust		750,000			
Cell Tower Revenues				150,000	
Chapter 90 (State Aid for Roads)	311,292	315,000	315,000	315,000	315,000
Community Preservation Act		350,000		205,000	500,000
Excluded Debt	0	4,979,577	12,747,259	4,254,707	6,256,272
Federal Grants		1,179,000			
Free Cash	1,990,000	1,075,000	1,340,000	1,325,000	1,115,000
Golf Retained Earnings	625,000	615,000	530,000	1,088,850	1,182,975
Raise & Appropriate	278,577	285,541	292,680	299,997	307,497
Road Bond	500,000	4,000,000	1,200,000		
Short Term Debt	0	0	550,000	3,000,000	0
State Grants	75,000	240,000	100,000	800,000	1,100,000
Water Quality Stabilization	0	150,000			
Water Retained Earnings	110,000	200,000	450,000	200,000	200,000
Winter Recovery Assist. Program (State Aid for Roads)	186,935				
Recreation Revolving Fund				20,000	
TOTAL REVENUES	4,496,804	14,139,118	17,524,939	11,658,554	10,976,744

* This chart reflects the major potential projects on the Town's 5-Year Capital Improvement Plan as of January 2023

HEALTH AND HUMAN SERVICES REPORT

Below please find the Health and Human Services Committee’s funding recommendations for 17 non-profit agencies that support Brewster citizens. We are grateful for the services of these 17 incredible agencies. Every year, these agencies help our neighbors through tough times, and times have never been tougher than they are now.

AGENCY	FY24 Recommended	FY23 Award	FY22 Award
AIDS Support Group of Cape Cod	\$5,000	\$5,000	\$4,000
Alzheimer’s Family Support Center	\$11,000	\$11,000	\$10,000
Cape Abilities	\$7,000	\$7,000	\$7,000
Cape Cod Children’s Place	\$10,500	\$10,500	\$9,000
Consumer Assistance Council	\$600	\$600	\$600
Duffy Health Center	\$1,500	\$1,000	\$1,000
Elder Services of Cape Cod	\$9,120	\$8,600	\$8,600
Family Pantry of Cape Cod	\$5,000	\$5,000	\$5,000
Food 4 Kids–Church of the Holy Spirit	\$3,500		
Gosnold			\$12,000
Homeless Prevention Council	\$15,000	\$15,000	\$15,000
Independence House	\$12,000	\$10,000	\$9,000
Lower Cape Outreach Council	\$12,000	\$10,000	\$9,500
Nauset Together We Can	\$1,500	\$1,500	\$1,500
Nauset Youth Alliance	\$16,000	\$16,000	\$17,000
Outer Cape Health Services	\$15,000	\$15,000	\$15,000
Sight Loss Services	\$2,000	\$1,500	\$1,500
South Coastal Counties Legal Services	\$4,350	\$4,250	\$4,200
Total	\$131,070	\$121,950	\$129,900

This year, we had two new applicants: (1) Cape Cod Christian Academy requesting \$10,000, and (2) Food 4 Kids sponsored by Church of the Holy Spirit requesting \$3,500. Both organizations are faith-based, so we contacted Town Counsel through Town Project Manager Conor Kenny. Town Counsel determined that the services provided by Cape Cod Christian Academy are not eligible for town funding due to the fact that Cape Cod Christian Academy is operating as a private school; the Committee voted unanimously to remove the application from consideration. On the other hand, Town Counsel determined that Food 4 Kids is eligible for town funding because the provided services are not religious in nature, and they are free to all children. The mission of Food 4 Kids is to provide free food and free books to Cape Cod children during the summer when school is out. In the summer of 2022, Food 4 Kids provided 2,684 free meals to Brewster children at an estimated cost of \$16,138. The Committee voted unanimously to recommend fully funding the \$3,500 request from Food 4 Kids.

Of the 16 re-applying organizations, the Committee voted to recommend level funding for 10 organizations and increased funding for 6 organizations. In total, the 17 eligible organizations requested \$141,070, and the Committee recommends granting \$131,070. Although the consensus of the Committee is that most organizations are worthy of full funding, the Committee did its best to trim as much as possible to be consistent with recent budgets. The Committee's FY24 recommendation is 0.9% above the approved FY22 budget of \$129,900. (The FY23 budget was anomalous due to Gosnold's unexpected withdrawal of its request of \$12,000.)

The needs of Brewster residents are on the rise, and the costs to meet those needs are also on the rise. A 2.5% annual budget increase allows us to recommend substantial funding for all the great organizations that apply, even if the 2.5% annual budget increase does not permit funding their requests in full. The impossible challenge is when new organizations apply. As it stands, in order to fund a new organization, we have to defund returning organizations, but those returning organizations are continuing to do essential work at increasing costs. Going forward, the Health and Human Services Committee intends to consult with the Select Board, Finance Committee and Town Manager's Office to come up with a solution consistent with the values and economics of the Brewster community. One possible solution is that the Committee makes two sets of recommendations instead of the one traditional set for all applicants. The first set would be funding recommendations for returning organizations, and the Committee would follow town budgetary guidelines. The second set would be additional funding recommendations for the additional organizations. Of course, this is but one solution, and the Committee looks forward to working with the Select Board, Finance Committee and Town Manager's Office to come up with the right solution for Brewster.

Following is but one highlight from each organization that reapplied for funding:

Aids Support Group of Cape Cod, in FY22, in addition to a Cape-wide overdose prevention program, served 47 Brewster residents with prevention and screening services and 11 Brewster residents with medical case management.

Requested Funding: \$5,000

Recommended Funding: \$5,000

Alzheimer's Family Support Center, in FY22, served 279 Brewster residents for a total of 1,031 hours of services including support groups, ongoing phone support, counseling, care consultation, memory screenings, education, outreach and social and cultural events with a conservatively estimated total cost of \$36,085 per year.

Requested Funding: \$15,000

Recommended Funding: \$11,000

Cape Abilities, in FY22, served 19 Brewster residents with vocational training, supported employment, day habilitation, life skills, community-based day supports, residential services, adult family care and shared living.

Requested Funding: \$7,000

Recommended Funding: \$7,000

Cape Cod Children's Place, in FY22, served 125 Brewster parents and children with family support visits, play groups, and parenting education classes (700 Units of Service).

Requested Funding: \$11,000

Recommended Funding: \$10,500

Consumer Assistance Council, in FY22, closed 16 Brewster cases for whom they recouped/saved \$9,071.

Requested Funding: \$1,100

Recommended Funding: \$600

Duffy Health Center, through their In From The Streets Program in FY22, served 2 Brewster clients by providing 32 nights of emergency safe shelter with a conservatively estimated total cost of \$3,520.

Requested Funding: \$1,500

Recommended Funding: \$1,500

Elder Services, in FY22, delivered 8,731 free Meals-on-Wheels to 90 Brewster residents with an estimated total cost of \$107,827.

Requested Funding: \$9,120

Recommended Funding: \$9,120

Family Pantry of Cape Cod, in FY22, provided food (6,496 grocery bags of food), clothing, healthy-eating education and a mobile pantry to 557 Brewster residents, for an estimated total cost of \$53,873.

Requested Funding: \$5,000

Recommended Funding: \$5,000

Homeless Prevention Council, in CY21, provided case managers enabling a broad range of individualized services for 256 Brewster clients with an estimated total cost of \$86,058.

Requested Funding: \$18,000

Recommended Funding: \$15,000

Independence House, in FY22, provided an array of services including counseling, advocacy and basic needs to 290 Brewster children and adult survivors through programs such as the Child Witness to Violence Program and Child Sexual Assault Services with an estimated total cost of \$84,476.

Requested Funding: \$12,000

Recommended Funding: \$12,000

Lower Cape Outreach Council, in FY22, served 259 Brewster households through cash assistance, food, clothing, Thanksgiving baskets and holiday toys with an estimated total cost of \$201,528.

Requested Funding: \$12,000

Recommended Funding: \$12,000

Nauset Together We Can, in FY22, served Brewster middle schoolers through 144 visits to the free Youth After School Program which provides a safe, healthy, social environment for students to do homework, play and relax with adult supervision and mentoring.

Requested Funding: \$3,500

Recommended Funding: \$1,500

Nauset Youth Alliance, in FY22, served 37% of Brewster elementary schoolers by providing after-school education, care and enrichment, with an estimated total cost of \$369,797.

Requested Funding: \$16,000

Recommended Funding: \$16,000

Outer Cape Health Services, in FY22, provided 1,222 Brewster residents with 6,457 billable visits and 15,568 unbillable encounters (including uninsured patients and interactions with phone callers, web users, lab staff, pharmacy staff etc.).

Requested Funding: \$15,000

Recommended Funding: \$15,000

Sight Loss Services, in FY22, provided 364 units of service (support groups, education, referrals, home independence, adaptive aids and advocacy) to 64 Brewster residents with an estimated total cost of \$10,944.

Requested Funding: \$2,000

Recommended Funding: \$2,000

South Coastal Counties Legal Services, in FY22, provided free legal services to 23 low-income and/or elderly Brewster residents with an estimated total cost of \$42,550.

Requested Funding: \$4,350

Recommended Funding: \$4,350

The members of this committee continue to be impressed with the work of these agencies in their efforts to support our townspeople. It is clear that Brewster residents seek out these agencies for support, especially in times of crisis; it is also clear that the agencies seek to find new and more effective ways to meet the needs expressed by our residents. We hope you will approve our recommendation for a 0.9% funding increase over FY22.

TOWN OF BREWSTER ANNUAL TOWN MEETING MAY 1, 2023

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 Stony Brook Elementary School, 384 Underpass Road, on **Monday, May 1, 2023**, next, at 6:00 p.m. o'clock in the evening, then and there to act upon the following articles:

CAPE COD REGIONAL TECHNICAL HIGH SCHOOL BUDGET

ARTICLE NO. 1: To see what sums the Town will vote to raise and appropriate and/or transfer from available funds to defray Cape Cod Regional Technical High School charges and expenses for the Fiscal Year ending June 30, 2024, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2022</u>	<u>APPROPRIATED FY2023</u>	<u>REQUESTED FY2024</u>
CAPE COD TECH OPERATING ASSESSMENT	804,633	1,115,633	992,867
DEBT ASSESSMENT	409,710	549,461	471,498
TOTAL ASSESSMENT	1,214,343	1,665,094	1,464,365

Or to take any other action relative thereto.

(Cape Cod Technical School Committee)

(Majority Vote Required)

COMMENT

This article will provide funding for the Fiscal Year 2024 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 3.86% over Fiscal Year 2023. Due to increases in projected revenues, the total Fiscal Year 2024 operating assessment has decreased by \$217,785 or -1.71% over Fiscal Year 2023. Brewster’s actual share of the operating assessment has decreased by a sum of \$122,766, or -11.00%, over Fiscal Year 2023, partially due to decreases in Brewster student enrollment. District-wide enrollment has increased from 656 students to 664 students, while Brewster’s enrollment has decreased from 59 to 53 students for this same period.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

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, 2024, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2022</u>	<u>APPROPRIATED FY2023</u>	<u>REQUESTED FY2024</u>
ELEMENTARY SCHOOL BUDGET	7,944,131	8,148,973	8,474,932
SCHOOL FRINGE BENEFITS	1,928,092	2,342,589	2,280,746
TOTAL ELEMENTARY SCHOOL BUDGET (ARTICLE 2)	9,872,223	10,491,562	10,755,678
ELEMENTARY SCHOOL BUDGET OVERRIDE (ARTICLE 3)	-	-	316,878
TOTAL ELEMENTARY SCHOOL BUDGET (ARTICLES 2 + 3)	9,872,223	10,491,562	11,072,556

Or to take any other action relative thereto.

(Elementary School Committee)

(Majority Vote Required)

COMMENT

This article provides partial funding for the Fiscal Year 2024 operating budget for the Stony Brook and Eddy Elementary Schools. The Fiscal Year 2024 budget request for the Elementary Schools, as approved by the Brewster School Committee, is \$8,791,810, a \$642,837 or 7.89% increase over Fiscal Year 2023 operating expenses. The Town’s total elementary school assessment is increasing by 5.54% when the schools’ proportionate shares of fringe benefits expenses is applied. This article will fund the portion of the Elementary Schools’ Fiscal Year 2024 budget that can be raised and appropriated within the Town’s current levy limit, a 4.00% increase in their operating budget. Approval of supplemental funding in Article 3 and at the local ballot on May 16, 2023 is required to fully fund the \$316,878 balance of the FY24 Elementary School budget to match the amounts voted by the Brewster School Committee.

Select Board: Yes 4, No 1, Abs 0

Finance Committee:

Yes 6, No 2, Abs 0

ELEMENTARY SCHOOLS OPERATING OVERRIDE

ARTICLE NO. 3: To see if the Town will vote to raise and appropriate the sum of \$316,878 to defray the Elementary Schools’ charges and expenses, for the Fiscal Year ending June 30, 2024, provided however that such appropriation shall be expressly contingent upon approval by the Town at a Regular or Special Election to authorize such sums to be raised outside the limits of General Laws Chapter 59 Section 21C, paragraphs (g) and (m) (Proposition 2½ so called), or to take any other action relative thereto.

(Elementary School Committee)

(Majority Vote Required)

COMMENT

This article will provide the balance of funding needed for the Fiscal Year 2024 operational budget for the Stony Brook and Eddy Elementary Schools. This appropriation is subject to approval of a Proposition 2 ½ override question on the May 16, 2023 local election ballot.

Select Board: Yes 5, No 0, Abs 0

Finance Committee:

Yes 6, No 2, Abs 0

NAUSET REGIONAL SCHOOLS BUDGET

ARTICLE NO. 4: 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, 2024, as follows:

<u>DEPARTMENT</u>	<u>EXPENDED FY2022</u>	<u>APPROPRIATED FY2023</u>	<u>REQUESTED FY2024</u>
NAUSET OPERATING ASSESSMENT	11,743,855	12,222,619	12,711,524
NAUSET DEBT ASSESSMENT	175,644	139,228	2,194,957
TOTAL NAUSET ASSESSMENT (ARTICLE 4)	11,919,499	12,361,847	14,906,481
NAUSET OVERRIDE (ARTICLE 5)	-	-	647,720
TOTAL NAUSET ASSESSMENT (ARTICLES 4 + 5)	11,919,499	12,361,847	15,554,201

Or to take any other action relative thereto.

(Nauset Regional School Committee)

(Majority Vote Required)

COMMENT

This article provides partial funding for the Fiscal Year 2024 budget for the Nauset Regional School District. The overall operating budget for the Nauset Regional Schools, as approved by the Nauset Regional School Committee, is \$27,763,994, a \$1,981,905 or 7.69% increase over Fiscal Year 2023 operating expenses. Brewster’s share of the Nauset Schools budget is \$13,359,244. Brewster’s proportionate share of total student enrollment has increased from 47.4% in Fiscal Year 2023 to 48.1% in Fiscal Year 2024. This article will fund the portion of the Nauset Region Fiscal Year 2024 operating assessment that can be raised and appropriated within the Town’s current levy limit, a 4.00% increase in their operating budget. Approval of supplemental funding in Article 5 and at the local ballot on May 16, 2023 is required to fully fund the \$647,720 balance of the FY24 Nauset Region assessment to match the amounts voted by the Nauset Regional School Committee.

Brewster’s FY24 Nauset debt assessment is increasing by \$2,055,729, which reflects approximately half of Brewster’s share of the total estimated annual debt payments related to the high school renovation project. Brewster’s share of those debt payments is expected to increase again by approximately \$2,000,000 more in FY25 once the high school project is complete and long-term excluded debt has been issued.

Select Board: Yes 1, No 4, Abs 0 Finance Committee: Yes 5, No 3, Abs 0

NAUSET REGIONAL SCHOOLS OPERATING OVERRIDE

ARTICLE NO. 5: To see if the Town will vote to raise and appropriate the sum of \$647,720 to defray the Nauset Regional School District charges and expenses, for the Fiscal Year ending June 30, 2024, provided however that such appropriation shall be expressly contingent upon approval by the Town at a Regular or Special Election to authorize such sums to be raised outside the limits of General Laws Chapter 59 Section 21C, paragraphs (g) and (m) (Proposition 2½ so called), or to take any other action relative thereto.

(Nauset Regional School Committee)

(Majority Vote Required)

COMMENT

This article will provide the balance of funding needed to fully approve the Fiscal Year 2024 operating budget for the Nauset Regional School District. This appropriation is subject to approval of a Proposition 2 ½ override question on the May 16, 2023 local election ballot.

Select Board: Yes 2, No 3, Abs 0 Finance Committee: Yes 3, No 6, Abs 0

TOWN OPERATING BUDGET

ARTICLE NO. 6: 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 2024, including authorization for lease purchases of up to five years, as follows:

	EXPENDED	APPROPRIATED	REQUESTED
DEPARTMENT	FY 2022	FY 2023	FY 2024
<u>GENERAL GOVERNMENT</u>			
Finance Committee	4,443	105,500	105,500
Assessors	131,261	151,782	161,716
Accounting	228,491	258,343	258,426
Treasurer/ Collector	283,123	350,727	367,127
Information Technology	332,312	410,962	438,384
Legal	143,032	168,653	172,026
Moderator	300	300	300
Planning	146,419	206,412	218,325
Select Board / Town Administration	504,271	592,355	613,872
Human Resources	126,348	165,949	175,766
Town Clerk	195,237	249,324	254,921
Public Buildings	169,059	273,639	295,125
<u>SUBTOTAL GENERAL GOVERNMENT</u>	2,264,296	2,933,946	3,061,488
<u>PUBLIC SAFETY</u>			
Building Department	410,856	416,157	431,967
Fire Department	3,101,671	3,123,820	3,273,347
Emergency Management	0	0	2,500
Natural Resources	422,012	483,715	515,732
Police Department	2,883,773	2,996,585	3,101,642
Sealer of Weights & Measures	9,455	9,692	9,934
<u>SUBTOTAL PUBLIC SAFETY</u>	6,827,767	7,029,969	7,335,122

	EXPENDED	APPROPRIATED	REQUESTED
<u>DEPARTMENT</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>PUBLIC WORKS</u>			
Public Works	2,010,734	2,185,153	2,280,016
Snow & Ice Removal	202,119	169,179	173,410
Streetlights	3,461	5,515	5,515
<u>SUBTOTAL PUBLIC WORKS</u>	2,216,314	2,359,847	2,458,941
<u>HUMAN SERVICES</u>			
Council on Aging	323,486	385,337	392,572
Board of Health	260,037	284,805	315,248
Veteran's Services	101,556	120,837	101,693
Public Assistance	144,900	136,950	146,070
<u>SUBTOTAL HUMAN SERVICES</u>	829,979	927,929	955,583
<u>CULTURE & RECREATION</u>			
Brewster Ladies Library	679,092	738,034	765,424
Recreation	197,204	232,235	254,337
Parades & Events	0	1,500	1,500
<u>SUBTOTAL CULTURE & RECREATION</u>	876,296	971,769	1,021,261
<u>DEBT SERVICE</u>			
Principal & Interest	2,401,101	3,321,898	2,957,645
<u>SUBTOTAL DEBT SERVICE</u>	2,401,101	3,321,898	2,957,645
<u>INSURANCE, UTILITIES & FRINGE BENEFITS</u>			
General Insurance	441,220	534,482	561,201
Utilities	415,175	505,423	538,784
Fringe Benefits	4,000,285	4,515,109	5,169,307
<u>SUBTOTAL INSURANCE & FRINGE</u>	4,856,680	5,555,014	6,269,292

	EXPENDED	APPROPRIATED	REQUESTED
<u>DEPARTMENT</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>OTHER OPERATING EXPENSES & ASSESSMENTS</u>			
Assessments	28,040	29,271	31,217
Alewives	3,300	4,350	4,350
Local Service Funding	39,843	40,000	48,000
Transfer to Capital Stabilization	225,000	187,500	250,000
Transfer to General Stabilization	0	0	0
Transfer to Housing Trust	250,000	375,000	500,000
Transfer to OPEB Trust	267,000	267,000	267,000
Transfer to Brewster Elementary Schools SPED Stabilization	0	100,000	0
Transfer to Water Quality Capital Stabilization	0	112,500	150,000
<u>SUBTOTAL OTHER OPERATING EXPENSE & ASSESSMENTS</u>	813,183	1,115,621	1,250,567
<u>GRAND TOTAL OF GENERAL FUND OPERATING BUDGETS</u>	21,085,616	24,215,992	25,309,899

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will provide funding for the Fiscal Year 2024 operational budget for the Town boards, committees, and departments. The Town’s General Fund operating budget, as presented in this article, exclusive of the transfers identified in Other Operating Expenses and Assessments which are funded from Short-Term Rental revenues, has increased by 4.18%. Please note the following details on several of the budget line items listed above: Public assistance includes funding for Health & Human Service organizations and fuel assistance. Assessments include funding for the Pleasant Bay Alliance, Greenhead Fly, and Historic District. Local Services includes funding for the Chamber of Commerce, Town Band, Cultural Council, Skipping Program, and Millsites.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

WATER DEPARTMENT ENTERPRISE FUND OPERATING BUDGET

ARTICLE NO. 7: To see if the Town will vote, in accordance with G.L. c. 44, §53F1/2, to appropriate from Water Department receipts, transfer from available funds, borrow pursuant to any applicable statute, or otherwise fund the sum of **TWO MILLION EIGHT HUNDRED NINETY SEVEN THOUSAND NINE HUNDRED THIRTY TWO DOLLARS (\$2,897,932)** for Fiscal Year 2024 costs associated with the operation of the Water Department including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations, including authorization for lease purchases of up to five years; all expenditures to be made by the Water Department, subject to the approval of the Town Manager, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

In accordance with Massachusetts General Laws Chapter 44, Section 53F1/2, receipts from Water Department related activities are used to directly offset Water Department related expenditures including capital and infrastructure costs. Voting a spending amount within the Water Department Enterprise Fund allows receipts and related expenditures to be recorded in one fund. The Water Department’s operating budget, as presented in this article, has increased by 4.5%. Water Department expenses are fully covered by user fees.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

GOLF DEPARTMENT ENTERPRISE FUND OPERATING BUDGET

ARTICLE NO. 8: To see if the Town will vote, in accordance with G.L. c. 44, §53F1/2, to appropriate from Golf Department receipts, transfer from available funds, borrow pursuant to any applicable statute, or otherwise fund the sum of **FOUR MILLION THREE HUNDRED EIGHTY SIX THOUSAND EIGHT HUNDRED FIFTY FIVE (\$4,386,855)** for Fiscal Year 2024 costs associated with Golf Department related expenses including, but not limited to acquiring professional services and equipment, personnel and maintaining facilities and operations, including authorization for lease purchases of up to five years; all expenditures to be made by the Golf Department, subject to the approval of the Town Manager, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

In accordance with Massachusetts General Laws Chapter 44, Section 53F½, receipts from Golf Department related activities are used to directly offset Golf Department related expenditures, including some capital and infrastructure costs. Voting a spending amount within the Golf Department Enterprise Fund allows receipts and related expenditures to be recorded in one

fund. The Golf Department’s operating budget, as presented in this article, has increased by 8.1%. Golf Department expenses are fully covered by user fees.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, 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 2024 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, with each item considered a separate appropriation to be spent by the Community Preservation Committee, all as set forth below:

<u>Estimated revenues</u>	<u>FY24</u>
a. Estimated FY24 tax surcharge	\$1,223,691
b. Estimated FY24 state contribution (25%)	<u>\$ 358,153</u>
c. FY24 Estimated Total:	\$1,581,844

<u>FY24 Appropriations and Allocations</u>		
a. Historic Preservation Reserve appropriation	(10%)	\$158,184
b. Community Housing Reserve appropriation	(10%)	\$158,184
c. Open Space/Recreation Reserve appropriation	(10%)	\$158,184
d. Budgeted Reserve	(65%)	\$1,028,199
e. Administrative Expense (Budgeted Reserve)	(5%)	\$79,092
f. Designated Reserves for Open Space		\$31,449
g. Undesignated Fund Balance (Previous Year Carryover)		<u>\$315,520</u>
h. Total		\$1,928,812

	<i>Purpose</i>	<i>Item</i>	<i>Funding Source(s)</i>	<i>Amount</i>
1	Historic Preservation			
	a. Designated Reserves for Historic Preservation	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2024 CPA estimated annual revenues	\$158,184
	Sub-total			\$158,184
2	Community Housing			
	a. Designated reserves for Housing	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2024 CPA estimated annual revenues	\$158,184
	Sub-total			\$158,184

3 Open Space/Recreation				
	a. Community Preservation Bonded Debt Service	Payment of debt principal and interest for the BBJ Property, and Bates Property bonds	\$158,184 from Fiscal Year 2024 CPA estimated annual revenues and \$31,449 from Designated Reserves for Open Space	\$189,633
Sub-total				\$189,633
4 Budgeted Reserve				
	a. Administration Expense	Administration and operating expenses for Community Preservation Committee	Fiscal Year 2024 CPA estimated annual revenues	\$79,092
	b. Designated for Budgeted Reserve	Transfer to reserve from estimated annual revenues in accordance with G.L. c.44B, §6	Fiscal Year 2024 CPA estimated annual revenues	\$1,028,199
Sub-total				\$1,107,291
5 Undesignated Fund Balance (Previous Year Carryover)				
	a. Brewster Council on Aging: Accessible Outdoor Furniture for Freemans Fields	Purchase and installation of accessible benches and picnic tables	Undesignated Balance CPA Reserves	\$9,670
	b. Brewster Town Administration: Housing Coordinator	Payroll and operating costs for Part Time Housing Coordinator position to assist public with affordable housing program	Undesignated Balance CPA Reserves	\$70,850
	c. Friends or Relatives with Autism & Related Disabilities (FORWARD): FORWARD at the Rock Phase II	8 units of affordable rental housing in Dennis for developmentally disabled adults	Undesignated Balance CPA Reserves	\$125,000
	d. Housing Assistance Corporation (HAC): 107 Main Street, Orleans Affordable Rental Housing	14 units of affordable rental housing in Orleans	Undesignated Balance CPA Reserves	\$55,000

	e. Preservation of Affordable Housing Inc. (POAH) and Community Development Partnership (CDP): Juniper Hill in Wellfleet	46 units of affordable rental housing in Wellfleet	Undesignated Balance CPA Reserves	\$55,000
	Sub-total			\$315,520
	Grand Total			\$1,928,812

For Fiscal Year 2024 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 grant or acceptance of 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 Commonwealth to hold such restrictions for such expenditures, meeting the requirements of G.L. c.184 and G.L. c.44B, Section 12, and to authorize the Board of Selectmen to convey or accept such restrictions;

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 10% Open Space/Recreation, 10% Housing, 10% Historical and 70% for Budgeted Reserve for CPA.

Or to take any other action relative thereto.

(Community Preservation Committee)

(Majority Vote Required)

COMMENT

In May of 2005, Brewster voters 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. 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 2024, which is projected at 25%. In Fall 2022 Brewster adopted, through a local bylaw, a distribution schedule for the annual CPA funds beginning in FY24 as follows: 10% of the funds for open space and recreation, 10% for community housing, 10% for historic preservation, and the 70% undesignated reserve balance is available for any CPA eligible project. The 2022 bylaw also established a non-binding 2023-2027 Target Allocation Policy as follows: 30% for Open Space, 30% for community housing, 10% historic preservation, 10% recreation, and 20% for any CPA eligible project.

1. Historic Preservation:

a. Designated Reserves for Historic Preservation – This item transfers money from FY24 estimated annual revenues to the Historic Preservation reserve for future appropriation to meet the minimum 10% statutory allocation.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

2. Community Housing:

a. Designated Reserves for Community Housing – This item transfers money from FY24 estimated annual revenues to the Community Housing reserve for future appropriation to meet the minimum 10% statutory allocation.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

3. Open Space:

a. Community Preservation Bonded Debt Service – This item pays for the \$189,633 in FY 2024 principal and interest on 3 CPA (BBJ 1 and 2 and Bates) open space acquisitions that were financed via long term bonding.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

4. Reserves for Community Preservation:

a. 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.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

b. Designated for Budgeted Reserve – This item transfers money from FY24 estimated annual revenues to the Budgeted Reserve for future appropriation to meet the minimum statutory allocation.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

5. Undesignated Balance/CPA Reserves:

a. Brewster Council on Aging: Accessible Outdoor Furniture for Freemans Fields – This item will fund the cost of 8 weather resistant accessible benches and 2 picnic tables at Freemans Way fields to provide opportunities for exercise, socialization, and intergenerational activities

for residents. The installation will increase accessibility and enhance the improvements for this complex planned by the DPW and Recreation Department.

Total project cost: \$9,670 Funding requested: \$9,670 CPC vote: 8-0-0

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

b. Town of Brewster: Housing Coordinator – This item will fund the part-time Housing Coordinator position. The Community Preservation Committee has supported the Housing Coordinator position since 2017. The hiring of a housing coordinator was identified as a key strategy in the Brewster Housing Production Plan. The Housing Coordinator holds hours for the public weekly, supports multiple town committees, including the Housing Trust and Housing Partnership, and works with regional housing agencies and organizations in town to promote housing choice. The Housing Coordinator is an integral part of the Town housing efforts, outlined in both the Town Vision Plan and the Select Board strategic plan. The Housing Coordinator helps to acquire, create, preserve, and support community housing. The FY24 request is to fund the position at 30 hours per week with the CPC providing funding for the salary and the Town providing funding for all benefits of the position. Our housing program continues to be a partnership of many town entities.

Total Project Cost: \$ 105,000 CPC Request: \$ 70,580 CPC Vote: 9-0-0

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

c. Friends or Relatives with Autism & Related Disabilities (FORWARD): FORWARD at the Rock Phase II – The project is new construction of eight affordable and supportive one-bedroom apartments at 131 Hokum Rock Road in Dennis to be completed in 2024. The housing is for Cape Codders with autism and related disabilities who can live independently. These individuals still need supportive services, health and safety supervision and access to 24 hour emergency response, but do not require a congregate setting with round the clock staffing. All apartments will be built at ground level, and all will be barrier free, fully accessible, and designed to accommodate the sensory needs of residents with developmental disabilities. Supportive services will be provided by the Massachusetts Department of Developmental Disabilities (DDS) which will select and place all residents. Affordability is restricted to incomes less than 30% of Area Median Income and all rents will be subsidized through project-based vouchers. FORWARD has been awarded CPA funding from Dennis (\$685,000). Besides this Brewster request, FORWARD has applied for CPA funds from Yarmouth and Barnstable. FORWARD also plans to submit CPA grant applications to Orleans, Sandwich, and Bourne. FORWARD is seeking \$120,000 of Brewster CPA funds for hard construction expenses. The amount requested includes a \$5,000 set-aside for CPC legal expenses related to the award.

Total Project Cost: \$4,325,000 CPC Request: \$125,000 CPC Vote: 7-2-0

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 8, No 0, Abs 0

d. Housing Assistance Corporation (HAC): 107 Main Street, Orleans Affordable Rental Housing

The project at 107 Main Street in Orleans will be a high-quality, affordable rental community with 14 rental units in a single structure with three sections in the style of a historic Cape Cod home to be completed in 2023. All 14 units will be affordable to households earning up to 80% of area median income, in accordance with applicable state regulations and guidelines. The proposed project will be an asset to the surrounding neighborhood. It is well designed both architecturally and environmentally and fits well within the context of the area in which it will be located; the location is an excellent smart growth site close to downtown Orleans and various amenities. HAC did not originally intend to request CPA funds from surrounding towns, but construction cost escalation over the past year created a funding gap on the project. Besides this Brewster request, HAC has applied for CPA funds from Eastham (\$100,000), Chatham (\$100,000), and plans to apply to Harwich. Wellfleet declined the funding request. HAC is seeking \$50,000 of Brewster CPA funds for hard construction expenses. The CPC amount requested includes an additional \$5,000 to be set aside to pay for Brewster CPC legal expenses related to the award.

Total Project Cost: \$6,764,786 CPC Request: \$55,000 CPC Vote: 6-1-1

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 7, No 1, Abs 0

e. Preservation of Affordable Housing Inc. (POAH) and Community Development Partnership (CDP): Juniper Hill in Wellfleet

– Juniper Hill is the proposed development of 46 affordable housing units located at 95 Lawrence Road in Wellfleet to be completed in 2025. Juniper Hill will be the first such housing development in decades in Wellfleet that can serve populations and stabilize the regional economy. The Town of Wellfleet recognized this need as it released a 9-acre town owned lot for development in 2021 and designated POAH and CDP as joint developers in December 2021. The property will be divided into 2 parts: an Upper Village of 22 two bedroom and three-bedroom town homes oriented for family housing, and a Lower Village with a multifamily elevator building consisting of 24 one and two bedroom flats. 35 of the 46 apartments will be targeted for families earning at or below 80% area median income (AMI), with the remaining workforce apartments intended as “workforce” housing for households earning up to 120% AMI. Wellfleet is contributing \$1.5 Million in CPA funding to this project. Besides this Brewster request, POAH/CDP have requested CPA funds from Orleans (\$100,000) and Provincetown (\$100,000). The CPC is recommending approval of \$50,000 in Brewster CPA funds to POAH/CDP for hard construction costs excluding apartments intended for families earning more than 100% AMI.

Total Project Cost: \$32,128,643 CPC Request: \$55,000 CPC Vote: 8-0-0

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 6, No 1, Abs 1

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 authorize the Town Treasurer to borrow under and pursuant to Massachusetts General Laws Chapter 44, Sections 7, 7(1), or 8, or any other enabling authority, for the capital outlay expenditures listed below, including, in each case, all incidental and related costs, to be expended by the Town Manager with the approval of the Select Board, except School expenditures to be made by the School Superintendent with the approval of the School Committee; authorize leases and lease purchase agreements for more than three but not more than five years for those items to be leased or lease purchased, and further that the Town Manager with the approval of the Select Board 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:

<i>Department</i>	<i>Item</i>	<i>Funding Source(s) / Appropriation or Transfer</i>	<i>Amount</i>
1 Select Board			
a. Integrated Water Resource Management Planning (IWRMP) & Implementation	Professional services and costs for preparing studies, engineering, and coordinating water resource management planning	Free Cash	\$100,000
b. IWRMP: Captains Golf Course Fertilizer Leaching Rate Study	Professional services and costs for golf course nitrogen leaching rate study	Water Quality Stabilization	\$40,000
c. Vesper Pond Road Betterment	Professional services and costs for project expenses related to the road betterment for the Vesper Pond neighborhood	Road Betterments Receipt Reserved for Appropriation	\$26,000
Sub-Total			\$ 166,000
2 Facilities			
a. Flat Roof Replacement (Spruce Hill)	Professional services and costs associated with replacing the roof at the former Historical Society building	Free Cash	\$5,000
b. Town Hall Window Replacement	Purchase and install replacement windows and any other related costs	Free Cash	\$75,000
Sub-Total			\$80,000

<i>Department</i>	<i>Item</i>	<i>Funding Source(s) / Appropriation or Transfer</i>	<i>Amount</i>
3 Police			
a. 5 Year Strategic Plan	Professional services and costs associated with developing a five-year strategic plan for the Police Department	Free Cash	\$20,000
Sub-Total			\$20,000
4 Fire			
a. Software & Professional Services for Developing Standard Operating Guidelines	Costs for goods, materials and professional services to purchase software and develop standard operating guidelines	Ambulance Fund	\$35,000
Sub-Total			\$35,000
5 Natural Resources			
a. Stony Brook Mill Retaining Wall & Fishway Improvements	Professional services and costs for repairs and improvements to the retaining wall and fishway infrastructure at Stony Brook Mill	Free Cash	\$200,000
b. Beach & Landing Repairs and Improvements	Professional services and costs for repairs and improvements to various public beaches and public landings throughout town	Free Cash	\$30,000
c. Wildfire Management	Professional services and costs to implement and update the Town's Wildfire Management Plan	Free Cash	\$10,000
d. Walkers Pond Water Quality	Professional services and costs to improve water quality in Walkers Pond	Free Cash	\$50,000
Sub-Total			\$290,000
6 Brewster Elementary Schools			
a. Combined Technology	Ongoing information technology system and equipment improvements at Eddy & Stony Brook Elementary Schools	Free Cash	\$80,000

<i>Department</i>	<i>Item</i>	<i>Funding Source(s) / Appropriation or Transfer</i>	<i>Amount</i>
b. Combined HVAC/Plumbing/Electrical Repairs	Professional services and costs for upgrades, repairs & replacement of HVAC, plumbing, and electrical systems at Eddy & Stony Brook Elementary Schools	Free Cash	\$25,000
c. Eddy School Technology Infrastructure	Professional services and costs to upgrade and replace information technology infrastructure at Eddy Elementary School	Free Cash	\$96,000
d. Stony Brook Outdoor Classroom	Professional services and costs to design, purchase, and build outdoor classroom space at Stony Brook Elementary School	Free Cash	\$20,000
e. Stony Brook Firewall	Professional services and costs for upgrades to the Stony Brook Elementary School firewall system	Free Cash	\$27,000
f. Combined Security	Professional services and costs for upgrades to security systems at Eddy & Stony Brook Elementary Schools	Free Cash	\$24,000
g. Maintenance Pick-up Truck	Costs to purchase and equip one (1) pick-up truck	Free Cash	\$31,000
h. Stony Brook Code Compliance (Asset Study)	Professional services and costs to conduct a code compliance study for the Stony Brook Elementary School	Free Cash	\$100,000
Sub-Total			\$403,000
7 Nauset Regional School District			
a. Nauset Region Annual Capital Allocation	Professional services and costs, including procuring, engineering, permitting, repairing and maintaining buildings, grounds, and equipment within the Nauset Middle School and Nauset High School	Tax Levy	\$282,748
Sub-Total			\$282,748

<i>Department</i>	<i>Item</i>	<i>Funding Source(s) / Appropriation or Transfer</i>	<i>Amount</i>
8 Public Works			
a. MS4 Stormwater Compliance	Professional services and costs to pay for MS4 stormwater compliance	Free Cash	\$90,000
b. Landfill Monitoring	Professional services and costs for regulatory landfill monitoring requirements	Free Cash	\$70,000
c. Dog Park Repairs & Maintenance	Professional services and costs for routine repairs and maintenance at the Brewster Dog Park	Free Cash	\$10,000
Sub-Total			\$170,000
9 Water Enterprise			
a. Distribution Infrastructure	Costs for goods, materials and professional services to maintain, repair, and upgrade the Town's water distribution system	Water Retained Earnings	\$50,000
b. Buildings & Treatment Facilities	Costs for goods, materials and professional services to maintain, repair, and upgrade the Water Department's buildings and treatment facilities	Water Retained Earnings	\$50,000
c. Water Meter Replacement	Costs for goods, materials and professional services to maintain and replace water meters	Water Retained Earnings	\$50,000
d. Tanks Exterior Painting	Professional services and costs for painting water storage tanks	Borrowing - Water Enterprise Fund	\$650,000
e. Hydration Station Program	Professional services and costs to purchase and install municipal hydration stations	Water Retained Earnings	\$25,000
Sub-Total			\$825,000
10 Cemetery			
a. Cemetery Improvements	Professional services and costs for improving and /or upgrading Town cemeteries	Cemetery Perpetual Care Fund	\$40,000
Sub-Total			\$40,000

<i>Department</i>	<i>Item</i>	<i>Funding Source(s) / Appropriation or Transfer</i>	<i>Amount</i>
11 Brewster Ladies Library			
a. IT & Telephone Equipment Upgrades	Professional services and costs to update the phone system and information technology systems	Telecomm Revolving Fund	\$10,000
Sub-Total			\$10,000
GRAND TOTAL			\$2,321,748

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required, Except 2/3 for Debt and Stabilization)

COMMENT

1. SELECT BOARD

1a. Integrated Water Resource Management Planning and Implementation - These funds will be used to continue to advance the Town’s Integrated Water Resource Management Plan including educating residents about the new stormwater bylaw, providing support and technical assistance to the Town’s Water Resource Task Force and Pleasant Bay Alliance, responding to new MA Department of Environmental Protection regulations, and working on related projects, including but not limited to I/A septic systems.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

1b. Captains Golf Course Fertilizer Leaching Rate Study - These funds will be used to complete the ongoing leaching rate study at the Captain’s Golf Course for the Pleasant Bay Watershed. Collection and analysis of this data may result in reductions in the Town’s nitrogen mitigation requirements under our Pleasant Bay Watershed Permit.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

1c. Vesper Pond Road Betterment - These funds will be used for FY23 project design expenses related to the road betterment for the Vesper Pond neighborhood approved by Town Meeting in November 2022. Once the project is completed, the Town will impose betterment assessments on all abutting property owners who will reimburse the Town for the project costs.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

2. FACILITIES

2a. Flat Roof Replacement (Spruce Hill) - These funds will be used for a flat rubber roof replacement at the former Brewster Historical Society building, located at Spruce Hill. The long-term disposition of this structure will be determined through the Sea Camps planning processes.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

2b. Town Hall Window Replacement – This funding will be used to complete the window replacement project at Town Hall, aimed to greatly reduce energy loss. These windows are roughly 25 years old and have broken seals and obsolete replacement parts.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

3. POLICE

3a. 5-Year Strategic Plan - These funds will be used to develop a five-year strategic plan for the Police Department. This long-range plan will identify the organization's priorities and be the foundation for the organization's future initiatives and direction.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

4. FIRE

4a. Software & Professional Services for Developing Standard Operating Guidelines - These funds will be used to purchase software and professional services to develop standard operating guidelines and policy development to ensure compliance with state and federal guidelines. This project is a recommendation in the Fire Strategic Plan.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

5. NATURAL RESOURCES

5a. Stony Brook Mill Retaining Wall & Fishway Improvements - These funds will be used to repair the historic retaining wall supporting the headrace pond for the Stony Brook Mill. Additionally, the fish weirs north of Stony Brook Road need modifications to provide improved safe passage for migratory herring and alewife.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

5b. Beach & Landing Repairs and Improvements - These funds will be used to pay for professional services and repairs to various public beaches and landings throughout the town.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

5c. Wildfire Management - These funds will be used to pay for services and costs to implement and update the Town's Wildfire Management Plan, including vegetation management, especially in the Punkhorn.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

5d. Walkers Pond Water Quality - These funds will be used to pay for recommended water quality improvement measures in response to a recent technical report prepared by the School of Marine Science and Technology (SMAST) at UMASS Dartmouth documenting the causes of declining water quality in Walkers Pond.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6. ELEMENTARY SCHOOL DEPARTMENT

6a. Combined Technology Upgrades and Improvements – These funds will be used to continue with the K-5 technology plan for both Eddy and Stony Brook Elementary Schools, including replacing iPads, computers, network printers and laptops, switches and access points for wi-fi.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6b. Combined HVAC, Plumbing, Electric Maintenance & Repairs – These funds will be used to make repairs to the mechanical systems at both Elementary Schools as needed.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6c. Eddy School Technology Infrastructure – These funds will be used to upgrade the cable infrastructure in the building to increase bandwidth. The current infrastructure is original and is not adequate to service all of the technological upgrades or meet required annual testing.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6d. Stony Brook Outdoor Classroom – These funds will be combined with grant funds that the school received to create an outdoor classroom space for students that encourages exploration, strengthens connections, and provides creative learning opportunities.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6e. Stony Brook Firewall – These funds will be used to upgrade the school’s firewall system. Firewalls are vital for protecting students and instructors against cyber threats in school networks.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6f. Combined Security – These funds will be used to make necessary improvements to both Eddy and Stony Brook Elementary security systems that monitor who enters the buildings and classrooms to enhance school safety.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 0, No 0, Abs 0

6g. Maintenance Pick-Up Truck – These funds will be used to replace the pick-up truck that is used by the School’s Facility Manager. The current truck is a 2011 and has outlived its useful life. The new truck will be a hybrid vehicle.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

6h. Stony Brook Code Compliance (Asset Study) – These funds will be used to pay a consultant to identify all code compliance upgrades that will be required in conjunction with the planned HVAC and Roof Replacement projects. The State of Massachusetts Building Code requires mandatory upgrades when a renovation project exceeds 30% of a building’s assessed value.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

7. NAUSET REGIONAL SCHOOL DISTRICT

7a. Capital Plan Projects – These funds, in the amount of \$282,748 for Fiscal Year 2024, are an assessment for the capital equipment and facilities budget for the Nauset High and Middle Schools. This program was originally approved by means of a Proposition 2 ½ override question in May of 2005, which included an annual 2.5% escalator.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

8. DEPARTMENT OF PUBLIC WORKS

8a. MS4 Stormwater Compliance - These funds will be used to pay for services for MS4 stormwater compliance including monitoring, design, permitting and construction for stormwater related projects.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

8b. Landfill Monitoring - These funds will be used to pay for services for regulatory landfill monitoring requirements including engineering, permitting, and construction costs required to continue to meet the landfill monitoring regulatory requirements.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

8c. Dog Park Repairs & Maintenance - These funds will be used for routine maintenance at the Brewster Dog Park over the course of the year. Items include but are not limited to adding additional mulch & stone, making minor drainage improvements, maintaining, and repairing irrigation, maintaining and repairing fencing, and tree work.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

9. WATER DEPARTMENT

9a. Distribution Infrastructure - These funds will be used to pay for goods, materials, and professional services to maintain, repair, and upgrade the Town's water distribution system.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

9b. Buildings & Treatment Facilities - These funds will be used to pay for goods, materials, and professional services to maintain, repair, and upgrade the Water Department's buildings and treatment facilities.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

9c. Water Meter Replacement - These funds will be used to pay for goods, materials, and professional services to maintain and replace water meters throughout town.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

9d. Tanks Exterior Painting - These funds will be used to pay the costs of painting our two water storage tanks. The Town will issue short-term debt for this work, making payments over the next several fiscal years. This project is intended to extend the life of the existing coating at far less cost than a full coat rehabilitation.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

9e. Hydration Station Program - These funds will be used for the purchase of, and installation costs associated with, hydration stations proposed in numerous locations throughout the town to continue to encourage residents and visitors to avoid single-use plastic water bottles.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

10. CEMETERY

10a. Cemetery Improvements - These funds will be used to pay for services associated with improving Town cemeteries including tree removal, tree planting, landscaping, cemetery layouts, stone repairs, general facility repairs, and/or cemetery upgrades and any related costs.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

11. LIBRARY

11a. IT & Telephone Equipment Upgrades - These funds will be used for updating the library’s phone and technology systems. With new phones, residents will be able to reach staff more easily and services will be enhanced. Technology upgrades will support increased digital access.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

FREE CASH APPROPRIATIONS

ARTICLE NO. 11: To see what sums the Town will vote to appropriate from available Free Cash to the following accounts:

	<i>FROM</i>	<i>TO</i>	<i>AMOUNT</i>
a	Free Cash	Capital Stabilization Fund	\$250,000
b	Free Cash	Short-term Debt	\$250,000

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article would authorize the transfer of surplus funds from Free Cash for Fiscal Year 2023 to other accounts which require additional funding. If these transfers and Article The following is a brief review of these requests:

a. This sum will increase the Town’s long-term investments in our Capital Stabilization Fund. These funds may be appropriated by a 2/3 vote of Town Meeting and are intended to help reduce future tax impacts of larger capital projects. The current balance of this fund is \$928,930. The Select Board has adopted a policy directing 25% of projected Short-Term Rental revenue to the Capital Stabilization Fund. If this proposed transfer and Article 6 of this Annual Town Meeting warrant are both approved by Brewster voters, the fund balance will be \$1,428,930.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

b. This sum will reduce short-term debt expenses related to the acquisition of the Long Pond property purchased from the Cape Cod Sea Camps in 2021. The property was purchased by the Town for \$6,000,000. Town Meeting originally appropriated \$2,000,000 in available funds to cover a portion of these costs. MA Audubon and Brewster Conservation Trust have pledged a combined \$3,250,000 to assist the Town with these acquisition costs. These funds may be applied in future fiscal years to reduce this debt once the future disposition of this property has been decided by Brewster voters. In the meantime, the Town has been making short-term debt payments through non-excluded debt appropriations in our annual operating budget. When combined with the Town's FY24 operating budget appropriation of \$120,000 for this purpose, this transfer would reduce the remaining balance of debt for this purchase to \$3,320,000.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

SPECIAL REVENUE FUND: CABLE FRANCHISE FEE ACCOUNT

ARTICLE NO. 12: To see if the Town will vote to appropriate from the Cable Franchise Fee Special Revenue Fund the sum of **TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000)**, 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; cable related personnel expenses; contracting with local cable programming services providers and/or any other appropriate cable related purposes, and including all incidental and related expenses, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

Each resident's cable bill includes 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 to continue these informational and educational services, and may include equipment purchases, contracted services, construction services, and labor expenses.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

TOWN BYLAW AMENDMENT: CREATION OF COMMUNITY GARDEN AND WETLANDS PROTECTION REVOLVING FUNDS

ARTICLE NO. 13: To see if the Town will vote to amend Article III of the Town bylaws to add the following new revolving funds to Chapter 21-8, consistent with MGL Ch 44 Sec 53E½, with such expenditure limits to be applicable from fiscal year to fiscal year, until such time as they may later be amended by Town Meeting, as follows:

Fund	Revenue Source	Authority to Spend	Use of Fund	Fiscal Year Spending Limit
Community Garden	Fees received for community garden programs and related services and operations	Council on Aging & Town Manager	Expenses shall be related to expenses related to operating and managing the community garden and not used for any other purposes	\$50,000
Wetlands Protection	Fees related to local administration and enforcement of the Wetlands Protections Act	Conservation Commission, with Select Board approval	Expenses shall be related to engaging consultant and technical assistance to review proposed projects, administrative or clerical expenses, salaries and/or fringe benefits of regular employees to the extent attributable to wetland protection act activities and not used for any other purposes	\$50,000
Total				\$100,000

Or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

The Town has partnered with Brewster Conservation Trust to manage the community gardens on Lower Road adjacent to the Eddy Sisters Trail since 1985. This program offers approximately sixty-five (400 sq ft) plots for residents to garden. The Town is looking to create a new revolving fund which will separately account for annual fees collected for use of the plots and expenditures related to maintenance of the community garden area.

POLICE SUPERIOR UNION COLLECTIVE BARGAINING AGREEMENT

ARTICLE NO. 16: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and the Brewster Police Superior Officers Association, New England Police Benevolent Association, Local 78, for a term effective July 1, 2023 through June 30, 2026, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Police Superiors Union and the Town. The current contract expires on June 30, 2023, and the Town has agreed to an extension with the Union.

Select Board: Yes 4, No 0, Abs 1 Finance Committee: Yes 9, No 0, Abs 0

POLICE DISPATCHER UNION COLLECTIVE BARGAINING AGREEMENT

ARTICLE NO. 17: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and the Brewster Police Public Safety Dispatchers Union, Massachusetts Coalition of Police, Local 513, AFL-CIO, for a term effective July 1, 2023 through June 30, 2026, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

The Police dispatchers have recently formed their own bargaining unit. The Town has agreed to a contract with this new Union. This article will fund the costs associated with the contract settlement expenses between the Union and the Town.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

LADIES LIBRARY UNION COLLECTIVE BARGAINING AGREEMENT

ARTICLE NO. 18: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used to fund the cost items for the first fiscal year of the proposed Collective Bargaining Agreement between the Brewster Ladies Library Association and the Service Employees International Union, Local 888, Brewster Library Employees, for a term effective July 1, 2023 through June 30, 2026, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Ladies Library Association and the Library Union. The current contract expires on June 30, 2023, and the Town has agreed to an extension with the Union.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

SEIU COLLECTIVE BARGAINING AGREEMENT

ARTICLE NO. 19: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and Service Employees International Union, Local 888, for a term effective July 1, 2023 through June 30, 2026, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Service Employees International Union, Local 888 (DPW, Water, and Golf) and the Town. The current contract expires on June 30, 2023, and the Town has agreed to an extension with the Union.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

OPEIU COLLECTIVE BARGAINING AGREEMENT

ARTICLE NO. 20: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to be used fund the cost items of the first fiscal year of the proposed Collective Bargaining Agreement between the Town of Brewster and Office and Professional Employees International Union, Local 6, for a term effective July 1, 2023 through June 30, 2026, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with the contract settlement expenses between the Office and Professional Employees International Union, Local 6 and the Town. The current contract expires on June 30, 2023, and the Town has agreed to an extension with the Union.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

NON-UNION PERSONNEL WAGE FUNDING

ARTICLE NO. 21: To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money to fund wage and salary adjustments effective July 1, 2023 for eligible and non-union employees dictated by the Compensation Plan developed pursuant to the Personnel Bylaw, Section 36-4 of the Brewster Town Code, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

This article will fund the costs associated with wage adjustments for employees covered under Personnel Bylaw Agreements and other non-union employees for fiscal years 2024 through 2026.

Select Board: Yes 5, No 0, Abs 0

Finance Committee: Yes 9, No 0, Abs 0

SPECIAL ACT: TRANSFER CARE, CUSTODY, AND CONTROL & CHANGE USES OF WING ISLAND

ARTICLE NO. 22: To see if the Town will vote to authorize the Select Board to petition the General Court for special legislation authorizing the transfer from the Select Board for public bathing and recreation purposes to the Conservation Commission for conservation and open space purposes, the parcel of land known as Wing Island, as acquired by the Town of Brewster pursuant to an Order of Taking dated July 14, 1961 and recorded on July 28, 1961, as described in a deed recorded with the Barnstable registry of deeds in book 1123, page 170, all as set forth below, and, further, to authorize the General Court to make changes of form only to such legislation without the approval of the Select Board, and, to authorize the Select Board to approve such changes that are within the public purposes of the vote taken hereunder, or to take any other action relative thereto.

SECTION 1. Notwithstanding any general or special law to the contrary, the town of Brewster is hereby authorized pursuant to the provisions of section 15A of chapter 40 of the general laws, to transfer a parcel of land from the select board for public bathing and recreation purposes to the care, custody and control of the conservation commission for conservation and open space purposes, including public bathing, subject and dedicated to the purposes of Article 97 of the Massachusetts Constitution a parcel of land shown Wing Island, as acquired by the Town of Brewster pursuant to an Order of Taking dated July 14, 1961 and recorded on July 28, 1961, as described in a deed recorded with the Barnstable registry of deeds in book 1123, page 170.

SECTION 2. This act shall take effect upon its passage.

Or to take any other action relative thereto.

(Select Board)

(2/3 Vote Required)

COMMENT

At the March 6, 2023 Special Town Meeting, Brewster voters overwhelmingly voted for Article 2, which sought to transfer care, custody, and control of Wing Island from the Select Board to the Conservation Commission and to clarify the island’s designated uses from what was identified when the Town originally acquired the property (public bathing and recreational purposes) to what they have been as a matter of practice for the past 60 years (conservation and open space purposes). The Conservation Commission has since indicated their willingness to take on this responsibility. Town counsel opined that since the island is protected under Article 97 of the state Constitution, these actions require state approval via special legislation. At the March 6, 2023 Special Town Meeting, the Select Board committed to bringing this article to the May 2023 Annual Town Meeting to take that next appropriate procedural step. If approved by Town Meeting, special acts also require 2/3 approval of the state legislature.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

TOWN BYLAW AMENDMENT: BUILDING AND NEEDS ASSESSMENT COMMITTEE

ARTICLE NO. 23: To see if the Town will vote to amend Chapter 12 of the Town bylaws to delete Article XV, Building and Needs Assessment Committee, in its entirety, or to take any other action relative thereto.

(Select Board)

(Majority Vote Required)

COMMENT

The Building and Needs Assessment Committee was originally created in 1995. This committee was broadly tasked with making recommendations about the locations of buildings and/or needs of the Town. This committee has been inactive for almost a decade, as its responsibilities have been assumed by other Town committees and staff over time. The Town still has 40+ volunteer committees.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 9, No 0, Abs 0

NEW TOWN BYLAW: PROHIBITION ON SALE OF MINIATURE SINGLE USE CONTAINERS

ARTICLE NO. 24: To see if the Town will vote to adopt the following ban on the sale of miniature single use containers for alcoholic beverages as a general bylaw and to insert into the Code of the Town of Brewster, Massachusetts as Chapter XX: "No person shall sell, offer for sale, or otherwise distribute alcoholic beverages in containers less than or equal to 100 milliliters within the Town of Brewster. This section shall take effect on January 1, 2024."

(Select Board)

(Majority Vote Required)

COMMENT

This article proposes a bylaw to ban the sale of so-called “nip” bottles. There are compelling reasons to support such a ban given the documented nip bottle trash found along many Brewster roads. Nips are often consumed in vehicles and discarded along roads. In 2022, “Beautify Brewster” volunteers collected 2,767 nip bottles, in one day, along select, but not all, Brewster streets. Nip bottles are not recyclable and must be disposed of in Brewster’s solid waste. Similar bans have been adopted by Massachusetts municipalities including Falmouth and Wareham that have been found to be lawful by the Massachusetts Attorney General.

Select Board: Yes 5, No 0, Abs 0 Finance Committee: Yes 7, No 1, Abs 0

CITIZENS PETITION: PROHIBITION ON PLASTIC FOOD CONTAINERS AND UTENSILS

ARTICLE NO. 25: To see if the Town will vote to amend the Town’s General Bylaw by inserting a new bylaw entitled, Plastic Reduction, as follows, and to authorize the Town Clerk to assign appropriate numbering therefor:

Chapter ____: Plastic Reduction

This bylaw is enacted pursuant to the general police power in order to protect the health, safety, and welfare of the inhabitants of the Town.

Effective Date

This Bylaw shall take effect on September 1, 2024.

Purpose and Intent

Plastic food containers and single-use utensils form a significant portion of the solid waste stream going into landfills. Local landfills are running out of room; our future solid waste may have to be transported hundreds of miles to a landfill at considerable cost. Plastic food containers are not recyclable, nor are they biodegradable. Once buried in our landfills, they will persist for centuries. If incinerated the toxins in plastic are linked to cancer and threaten our air quality. Appropriate alternative and sustainable products are readily available from the vendors used by local food establishments; cooperative bulk buying arrangements are possible. Thus, elimination of plastic food containers and utensils is in the best interest of the health and welfare of Town inhabitants.

Definitions

“Disposable Food Service Container” means single-use disposable products for serving or transporting prepared, ready-to-consume food. This includes plates, bowls, trays, hinged or lidded containers, and utensils.

“Food Establishment” means an operation that stores, prepares, packages, serves, vends, or otherwise provides food for human consumption, as further defined in 105 CMR 590.002. Any

establishment requiring a permit to operate in accordance with the State Food Code, 105 CMR 590.000 et. seq., shall be considered a Food Establishment for the purposes of this Bylaw.

“Plastic” is defined as any type of plastic resin, which may contain recycled materials, and may be sold as recyclable, biodegradable, or compostable. The material is commonly categorized in terms of #1, #2, #3, #4, #5, #6, #7; plastic as referenced includes all categories.

“Prepared Food” means any food prepared for consumption on the Food Establishment’s premises, using any cooking or food preparation technique. This does not include any raw uncooked meat, fish or eggs unless provided for consumption without further food preparation.

“Town Facility” means any building, structure, land, or park owned or operated by the Town of Brewster, its agents and departments.

“Town Facility Uses” means all persons, societies, associations, organizations, or special event promoters who require permission to use a Town Facility. Town Facility Users also includes concession contracts with the Town, Town-managed concessions, Town-sponsored events, and food services provided at the Town’s expense.

Prohibition

- A. Except as provided herein, Food Establishments are prohibited from dispensing Prepared Food to customers in Disposable Food Service containers and utensils made from Plastic.
- B. Town Facility Users are prohibited from dispensing Prepared Food to customers in Disposable Food Service containers made from Plastic and providing utensils made from Plastic.
Public and private schools, educational institutions, summer camps, childcare facilities, and other childcare programs approved to participate in USDA Child Nutrition Programs are exempt.

Administration and Enforcement

This Bylaw is enforced by the Town Administrator, or any committee appointed by them. Any Food Establishment or Town Facility User which violates any provisions of this Bylaw shall be subject to the following penalties:

First Offense: Written warning

2nd Offense: \$150 fine

3rd Offense and Subsequent Offenses: \$300 fine

Any such fines collected shall be payable to the Town of Brewster. Each day the violation continues constitutes a separate violation. After detection of an initial violation, the designated inspection authority will be required to verify subsequent compliance until compliance with this bylaw is established. All businesses will be routinely inspected until the Town Administrator deems the inspections to no longer be required.

(Citizens Petition)

(Majority Vote Required)

COMMENT

A recent study of 12 million pieces of litter collected from oceans and rivers, shorelines, the sea floor, and open waters found that 80 percent of items were plastic, and nearly half (44 percent) was related to takeout materials. Other items included disposable cutlery. Estimates are that there will be more plastic than fish in the oceans by 2050 if our behavior does not change. Further, plastic kills 1 million sea birds and over 1 million marine mammals each year and comprises 80 percent of beach trash on Cape Cod. Takeaway boxes and containers make up a considerable part of municipal solid waste, with nearly 30 percent of the total generation as recently as 2018—this percent is projected to rise given the impact of Covid-19.

Plastics, which includes Styrofoam (#6 plastic) takeaway containers, are destructive to the environment, filling landfills with their chemicals, including petroleum and natural gas. Take-out containers are made from heat-resistant, flexible plastic derived from petroleum, the majority continue to contain phthalates and bisphenol-A (BPA). Both have been linked to health issues. The chemicals in plastic have been tied to cardiovascular disease, reproductive disorders, obesity, and developmental disorders. Plastic has been found in the air we breathe, the water we drink and the food we eat. Most recently plastic has been found in human blood, in the placenta, and in lung tissue.

At disposal, plastic does not biodegrade. It can leach, depending on the conditions (light, heat), into the foods it holds, the ground, and in waterways. Less than a tenth of all plastic is recycled. Plastic products stamped with arrows and collected by town recycling programs lead people to believe that it's being recycled, and that's simply not true. Estimates are that less than 9 percent of all plastic created has been recycled. For the small proportion of plastic that is recycled, it is typically downcycled, used in another product such as cloth or building materials, which will most likely be landfilled at the end of its life. All the while new plastic is being created to substitute for discarded single-use.

This measure sends a clear message that we recognize and care more about human life and environment than short-term convenience. Simply put, we cannot in good conscience continue to subsidize short-term profits with the long-term costs plastics have on human and environmental health.

Select Board: Yes 1, No 2, Abs 2 Finance Committee: Yes 2, No 6, Abs 1

**CITIZENS PETITION: NEW TOWN BYLAW – TOWN MEETING APPROVAL OF PROJECTS
EXCEEDING \$100,000**

ARTICLE NO. 26: To see if the Town will vote to amend the Brewster Code by adding thereto a new Article 42-2, to read as follows:

“No improvements or alterations to land under the care, custody, and control of the Town exceeding \$100,000.00 in value may be made except by prior approval by a vote of more than a majority of Town Meeting”, or to take any other action relative thereto.

(Citizens Petition)

(Majority Vote Required)

COMMENT

Land under the care and custody of the Town may be presently developed, improved, or altered lawfully without a vote of Town Meeting, so long as the funds for such improvements are procured from outside sources, such as gifts or grants. This article will require Town Meeting approval before the Town may take such actions, irrespective of the source of the funding.

Select Board: Yes 0, No 5, Abs 0 Finance Committee: Yes 1, No 6, Abs 1

CITIZENS PETITION: CONDITIONS ON SELECT BOARD ACCEPTANCE OF ANONYMOUS GIFTS

ARTICLE NO. 27: To see if the Town will vote to Amend Article 42-1 of the Brewster Code by deleting the present Article 42-1 in its entirety, and substituting therefore the following:

“The Select Board is authorized to accept or reject in whole or in part and on behalf of the Town all gifts tendered to the Town pursuant to this By-law and pursuant to G.L. c. 44 sec. 53A as amended; provided, however, that in the event of an anonymous gift exceeding \$10,000.00, the Select Board shall specify in writing, by a document approved by the Select Board and filed with the Town Clerk on or before the date of the acceptance of the gift, and made publicly available, identify any and all promises made by the Town as a condition of receipt of such gift and any condition or conditions which are attached to the acceptance of such gift; all purposes for which such gift may be used by the Town; any obligations created or imposed upon the Town as a result of the acceptance of such gift; and the value of all staff time expended by the Town prior to the date of the Select Board Meeting at which approval for such gift is sought, and all funds expended by the Town prior to such date”, or to take any other action relative thereto.

(Citizens Petition)

(Majority Vote Required)

COMMENT

The proposed development of a Boardwalk to Wing Island was driven by an anonymous gift to the Brewster Conservation Trust, which it in turn pledged to the Town of Brewster for the construction of a boardwalk to be named after the anonymous donor – after it was built. This donation pledge has been withdrawn, but the Select Board’s actions in this regard raised concerns about anonymous donations driving Town policy and actions. This article will require that any anonymous gift be accompanied by full disclosure of all promises made by the Town as a condition of acceptance of such gifts, all conditions attached by the donor to the acceptance of the gift, and full disclosure of the terms of the gift to the Town. The Select Board remains empowered by the General Laws to accept such gifts, but this By-law will require full disclosure of the terms and conditions of anonymous gifts so that the voters have the benefit of complete disclosure and transparency.

Select Board: Yes 0, No 5, Abs 0 Finance Committee: Yes 1, No 7, Abs 1

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 **6th day of April 2023**.

David C. Whitney, Chair

Edward B. Chatelain, Vice-Chair

Kari Sue Hoffmann, Clerk

Mary W. Chaffee

Cynthia A. Bingham

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 1, 2023 by posting attested copies the reof, in the following locations in the Town on the 6th day of April, 2023.

Brewster Town Offices
Brewster Ladies Library
The Brewster General Store
U. S. Post Office

Café Alfresco
Brewster Pizza House
Millstone Liquors

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, persons desiring admission shall check in with the Town Meeting Tellers, 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. Voters take priority seating.
3. Non-voters will not address the Town Meeting without the unanimous consent of all voters present and will not participate in voting. Non-Resident Town staff will be permitted to address Town Meeting as appropriate and consistent with past precedent.

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, the voter 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 the voter speaks directly to the question under discussion.

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

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 not actionable. 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, the voter may rise, interrupt the speaker and say, "I rise to a point of order" or "question of privilege."

VOTES ON MAIN MOTIONS

Usually carries (passes) with the majority of those attending. Quantum of vote for each article is noted in the warrant book.

EXCEPTIONS

2/3 MAJORITY VOTE REQUIRED for 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

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.
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.
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.
Betterments (Special Assessments)	Whenever a limited area of a community receives benefit from a public improvement (<i>e.g.</i> , 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.
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.
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.
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.
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.
Bond Issue	Generally represents the sale of a certain number of bonds at one time by a governmental unit.
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.

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.
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.
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.
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.
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.
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.
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.
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.
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.
Collective Bargaining	The negotiations between an employer and union representative regarding wages, hours, and working conditions.
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 two-thirds vote of town meeting.
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.
Debt Authorization	Formal approval by a two-thirds vote of town meeting to incur debt, in accordance with procedures stated in MGL Ch. 44.
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.
Debt Limit	The maximum amount of debt that a municipality may have authorized for qualified purposes under state law.
Debt Service	The cost usually stated in annual terms, of the principal repayment and interest of any particular issue.
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.
Education Reform Act Of 1993	An act that seek 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.
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.
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.
Enterprise Fund	Those funds which are established for specific uses under M.G.L. c.44, §53F1/2 that require an annual appropriation to operate (i.e. The Brewster Water Department). Enterprise fund revenue streams are segregated from the general fund into a separate fund and available as a separate financing source for services that generate, or for purposes supported by, those revenues. These include the revenues of enterprise funds established for services typically financed and delivered in a manner similar to private enterprises for the purpose of accounting for all costs, direct or indirect, of providing the services.
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.
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.
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.
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 2023 fiscal year is July 1, 2022 to June 30, 2023 and is usually written as FY2023. Since 1976, the federal government has had a fiscal year that begins October 1 and ends September 30.
Fixed Costs	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service or interest costs.

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.
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.
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.
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.
General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.
General Obligation (GO) Bonds	Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.
Hotel/Motel Excise	A local option that allows a community to assess a tax on room occupancy. The community may levy up to 6% of the taxable rents of hotels, motels and lodging houses in that community.
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 Select Board and respective Department / Committee.
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.
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.
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.
Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit.
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.
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.

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.
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.
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.
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.
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.
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).
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).
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, FY2023 new growth is determined by multiplying the value on January 1, 2022 by the FY2022 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.
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
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.
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.
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).
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.
Payments In Lieu Of Taxes (PILOT)	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.

Proposition 2 ½ (Prop 2 ½)	M.G.L. c.59, §21C was enacted in 1980 and limits the amount of revenue a city or town may raise from local property taxes each year. This amount is the community's annual levy limit. The law allows the levy limit to increase each year by 2.5% plus any new growth revenue derived from taxes from new construction and alterations. This amount may not exceed the community's levy ceiling. Proposition 2 ½ also established two types of voter approved increases in local taxing authority – overrides and exclusions.
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.
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.
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.
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.
Revenue Bond	A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.
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 from 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.
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.
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.
State Aid Anticipation Note (SAAN)	A short-term loan issued in anticipation of a state grant or aid (MGL Ch. 44 ss. 6A).
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.
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.

Tax Rate Recapitulation Sheet (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).
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.
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.
Underride	A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of an override.
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.
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.
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.
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.
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.
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.

