

**ARTICLES OF THE WARRANT, MOTIONS,
VOTER INFORMATION, AND
RECOMMENDATIONS
OF THE
FINANCE COMMITTEE**

**FOR THE
BOURNE SPECIAL**

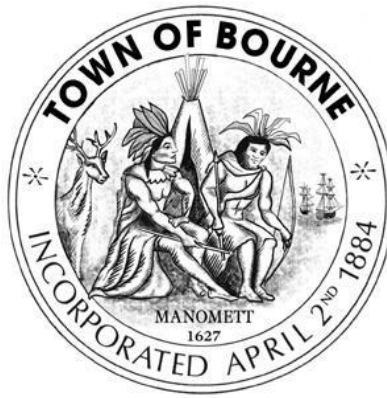
and

ANNUAL TOWN MEETING

Monday, May 2, 2022

7:00 P.M.

Bourne High School Auditorium



A Voter's Handbook

***PLEASE BRING THIS HANDBOOK TO EACH SESSION OF
TOWN MEETING***

VOTER HANDBOOK

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2022

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5. Insert Departmental Revolving Funds into the General Bylaws

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16. Establishment of an Adult Education and Continuing Education Revolving Fund

SOME ABC'S ABOUT TOWN MEETING

THE PLAYERS

As you face the front of the auditorium, you see on the stage various officials and resource people in the following approximate positions: In the middle is the Moderator, an elected town official who conducts the meeting. Beside to your left and behind her is the Town Clerk and staff who record the proceedings. Seated from left to right: Finance Committee; School Committee; Planning Board; Town Administrator and Board of Selectmen; and, Town Counsel, to the right of the Moderator.

WHO MAY VOTE?

All registered voters of the Town of Bourne who have been checked in at the registration desks, and who display their identification tag.

THE QUORUM

One hundred twenty five (125) voters present constitute a quorum required for commencing the business of Town Meeting. Once the meeting opens, the quorum drops to one hundred (100) voters.

THE WARRANT

The official listing of articles compiled, publicly posted and distributed to voters at Town Meeting.

ARTICLES

Articles are the individual subjects to be acted on by Town Meeting. They have been submitted by Town Boards and Departments, by the Selectmen, and by private petition endorsed by ten or more registered voters (for an annual town meeting) or one hundred or more registered voters (for a special town meeting).

ORDER OF BUSINESS

The Moderator determines when a quorum is present and calls the meeting to order. Following the pledge of allegiance and invocation, the Moderator reviews the basic rules under which the meeting will be conducted. Special Resolutions, if any, are presented and acted upon. With some exceptions, articles are called by lottery, discussed, and voted upon. This procedure is followed for each article until the warrant has been completed. If necessary, due to time constraints, additional meetings will be scheduled.

MOTIONS

When an article reaches the floor, the Moderator will usually ask if the Finance Committee has a recommendation and a motion to offer. This is because Town Bylaw requires the Finance Committee to review and make recommendations on all articles in the warrant. On articles presented by the Planning Board, the Moderator will ask them to present a motion and their official report. The Finance Committee will then make its recommendation. Motions not related to subjects in the warrant or to the conduct of the meeting are not permitted.

INDEFINITE POSTPONEMENT

A motion to indefinitely postpone action on an article is a motion not to take positive action at this town meeting.

NEGATIVE RECOMMENDATIONS

If the action recommended by the Finance Committee on an article other than zoning bylaw articles is negative, the Moderator will ask if any voter present wishes to make a positive motion. If so, the person making the motion must also be prepared to submit the motion in writing to the Moderator.

AMENDMENTS

Any voter present may request to be recognized by the Moderator for purposes of offering an amendment to any motion under discussion. The motion to amend must be in writing and include the specific words to be deleted in the original motion as well as those to be substituted.

PARTICIPATION

If you have a question of clarification concerning an article or motion under discussion, or wish to participate in such discussion, please do so. To be recognized by the Moderator, raise your hand or if necessary, stand in place. When recognized, step forward to the nearest microphone as quickly as possible and state your name. Speak slowly and clearly into the microphone. Be as concise and brief as possible, and by all means stick to the point at hand. Keep your remarks to 3½ minutes or less.

VOTING

Generally, after appropriate motion and discussion, if any, the Moderator will call for a ballot vote using electronic keypads. The Moderator, at her discretion, may use electronic balloting for any or all votes.

DEFINITIONS

For the benefit of those who may not be familiar with some of the financial terms appearing in or used in the course of considering various articles, the following much simplified definitions maybe helpful:

CONSENT ARTICLE

The Consent article is an exception to the general process of Town Meeting. In consultation between Town Counsel, the Moderator, the Finance Committee, and the Selectmen, several articles that are usually voted separately have been combined into one article. These articles, which are related to each other, not likely to be controversial and not likely to generate debate, have been combined into one article to allow a single motion and voted as one unit. At the call of the Consent Article the Moderator will refer to each section of the article, one by one. If any voter calls out “hold” in a loud voice, that particular section is laid aside for separate consideration. After reading all of the article sections, the Moderator will entertain motion on the sections not set aside to be voted as one unit. After that vote, the meeting will consider the sections set aside and takes them up in order for discussion and possible amendment, rejection or other disposition.

GENERAL FUND

The account in which general and/or undesignated revenues are deposited for use in paying the general expenses of the Town.

STABILIZATION FUND

Monies appropriated by the Town to fund capital expenditures for equipment, land, or large-scale projects or for any other lawful purposes. An appropriation into the stabilization fund requires a majority vote and a 2/3 vote is required to appropriate money from the Stabilization Fund.

RESERVE FUND

Monies appropriated by the Town to cover extraordinary or unforeseen expenses during the fiscal year as approved by the Finance Committee.

FREE CASH

The amount of the Town’s surplus revenue over and above uncollected taxes of prior years.

RAISE AND APPROPRIATE

The authority voted by the Town to raise by taxation and spend Town Funds for purposes stated in various articles in the warrant. The dollar amount, which can be raised by taxation, is limited by the state law known as "Proposition 2-1/2". After the setting of the tax rate, no funds may be raised and appropriated by taxation at a special town meeting.

TAX LEVY

The maximum amount of money that by State law may be raised through property taxes in any given year. The Tax Levy is by far the largest of a number of revenue sources for the Town, accounting for over half of the total. The maximum tax levy is limited by Proposition 2-1/2.

TAX RATE

The dollar amount per \$1000 of property valuation required to collect the Tax Levy through property tax bills.

THE BOURNE RULE

The "Bourne Rule" controls unlimited spending by town meeting in violation of Proposition 2-1/2. The rule, adopted at the beginning of town meeting by resolution, requires any amendment seeking funding in excess of the amount recommended by the Finance Committee to state an equal dollar reduction in another appropriation or appropriations in order to maintain all spending in balance so that the tax levy will not exceed the maximum levy limit imposed by Proposition 2-1/2.

RULES OF DEBATE:

1. All debate will be conducted in a respectful and courteous manner and in a calm and collected tone.
2. All comments and inquiries will be directed to the moderator and are specifically limited to the subject matter being debated.
3. Confine your remarks to a maximum of 3½ minutes, unless you have *prior approval* to speak longer. If you attempt to use your speech to incite the crowd, you may be removed from the auditorium by the Sgt. at Arms, at the discretion of the moderator.
4. Speak only to the motion on the floor. Do not be repetitive. Be concise and to the point.
5. No comments of a personal nature are allowed.
6. No applause for any speaker is allowed.
7. No boos, catcalls, or similar interference with the speaker's remarks may be directed against any speaker.
8. Any person unwilling or unable to comply with these rules may, by state law, be removed from the auditorium by the Sgt. at Arms at the sole discretion of the moderator.

Even though a crowd of persons may be booing, applauding, or engaged in other bad behavior, the moderator may start singling out one or two persons at a time engaged in this bad behavior to be removed from the auditorium by the Sgt. at Arms. This is going to continue until all the offending conduct ceases.

RULES OF THE MODERATOR

TOWN MEETING PROCEDURES

1. Non-Voter Seating. At the beginning of the meeting the Moderator designates rows of seats for seating of *non-voters*.

1A. Non-Voter Minor Children. With the permission of a doorkeeper, voter(s) attending town meeting with a child(ren) may be allowed to sit with their child(ren) in voter seating. That said, we respectfully request that you do not bring children under age 6 to town meeting.

2. Moderator rulings and procedure at the Town meeting are governed by Federal and Massachusetts laws, the Town Charter, Town Bylaws, and “Roberts Rules of Order” as interpreted in the book entitled *Town Meeting Time*.

3. The Moderator will not entertain shouted motions from the floor to Move the Question, or to challenge a quorum, or for any other purpose. Any person wishing to speak must first rise and be recognized by the Moderator. If a person is physically challenged, please notify the tellers, and the tellers will provide a portable microphone so that person can speak from his/her seat.

4. Individuals with hearing difficulty need to contact the selectmen’s office at town hall at least three business days prior to the town meeting so that language signers can be made available for the meeting.

5. Speakers. Before speaking, state your name clearly for the record. Speak concisely and speak to the motion on the floor. Speak only long enough to make your point. Do not repeat what prior speakers have already said. Three to five minutes should be more than enough time to make a point, if the speaker is clear and concise.

6. The Moderator will not tolerate personal attacks, cat-calling, applause, booing, heckling, or any other form of disruption during the meeting. Pursuant to Massachusetts law, any person disrupting the town meeting may be caused by the Moderator to be taken into custody and removed from the meeting by the Sergeant-at-Arms or a Constable and held until the conclusion of the meeting.

7. The meeting is now televised live by the local Comcast cable television company, and is later also re-broadcast on the local cable access channel.

8. There is a stenographer keeping an official written transcript of the meeting.

9. Voter Tags. If there is a counted, standing vote, or a secret ballot, voters must have their voter tag visible and be in a seat in the voter’s section in order to be counted. The tellers will not count anyone not seated in a seat in the voter’s section or anyone without a voter tag.

10. Fifteen (15) or more registered voters may request a secret ballot. In the event of a secret ballot, the doorkeepers will call everyone into the auditorium who wishes to vote, and then close the doors. You may leave the auditorium at any time, but you will not be allowed to return to the auditorium until the Moderator declares that vote casting is concluded, and the doorkeepers may open the doors.

11. If a voter wishes to change a motion in some fashion, the procedure is to amend the motion. All motions to amend must be in writing and must state exactly how the voter wishes to change the motion on the floor. That way, the Moderator can know exactly what it is the voter wants to do before ruling on the motion or putting it to a vote. A voter who wishes to amend a main motion must have the amendment in writing and available to hand to the Moderator before rising to offer the amendment. The Moderator may refuse to put to the Meeting an amendment which is not immediately available in writing - The Moderator also will rule out of order any motion to amend which changes the original motion so drastically that, in the Moderator's opinion, the motion is no longer within the "four corners" (the scope) of the posted warrant article. An amendment may consist of adding, deleting, or substituting words in the motion. It may take the form of a "motion to substitute", i.e., a different motion. Sometimes a speaker tries to amend "the article", but this is improper language. It is the motion on the floor, not the article in the Warrant, which is to be amended. A motion to amend requires only a majority vote, even though the main motion to be amended may require two-thirds or more for final passage. If you need assistance drafting a motion to amend, please ask for it, and the deputy moderator will help you.

12. Articles in the warrant seeking to amend the Bourne Zoning Bylaw or Zoning Map require special treatment. Some Moderators refuse to allow any amendment to a main motion on a zoning article. I generally will allow a motion to amend to correct a clerical matter, misspelling, or similar non-substantive change. For example, if the main motion is to increase minimum lot size from 40,000 to 50,000 square feet, a motion to amend to increase only to 45,000 square feet, will not be allowed, as it is a substantive change to the published zoning article. On the other hand, a motion to change the word "feat" (*sic*) to "feet" will generally be allowed to correct a clerical error.

13. Reconsideration – One Hour Rule. Pursuant to Bourne Town Bylaw, notice of intention to reconsider action on an article may only be given *within one hour of continuous town meeting time*. Depending on the hour the original vote is taken and officially recorded by the Town Clerk, this one hour may carry over to a subsequent session of the same town meeting in which the original vote is taken. The subsequent session of town meeting may reconvene several days after the original vote is taken.

14. Reconsideration – Vote on Prevailing Side. Because it is a matter of long time custom and practice in the Town of Bourne, the Moderator will not allow a notice of intention to reconsider or a motion to reconsider a vote except from a voter *who voted on the prevailing side of the original vote*. If "Aye" was the prevailing vote, the voter who wishes to file a notice of intention to reconsider, and/or to move reconsideration, must have voted "Aye". The Moderator will ask the voter which way he/she voted. The person who files a notice of intention to reconsider, and who makes the actual motion to reconsider, *need not be the same person, but both must have voted on the prevailing side*. Notice of intention to reconsider is only allowed on the main motion. A vote to reconsider an amendment must be made *before the next vote is taken*. A notice of intention to reconsider is not allowed for an amendment to the main motion.

15. It is solely within the discretion of the Moderator to allow non-voters to address the town meeting. It has been a matter of long time custom and practice in Bourne that the Moderator will generally allow non-voters to address the town meeting.

16. A town meeting is a public meeting. There are no expectations of privacy at a public meeting. A transcript of the meeting is kept. The meeting is televised live and also video-taped by the Comcast local cable access channel for later re-broadcast on that cable channel. Press photographers are present taking photographs, including photographs of standing, counted votes. The Moderator does not allow still or motion photography *at the ballot boxes* of voter's casting their votes during a secret ballot.

17. In order to maintain the continuity of a session of a town meeting, if the Moderator needs a brief break, the Moderator may state that the Deputy Moderator, "has the gavel" for the short time the Moderator is absent from the podium, but still present in the building. There is no need to elect a temporary moderator unless the duly elected moderator is actually absent from the building for an extended period of time. If the moderator cannot attend a town meeting, or has to leave a town meeting due to illness, for example, the town clerk (or selectmen chairman, if the town clerk is absent or unable) will hold an election for a temporary moderator to run the town meeting.

18. Persons running for public office, and their supporters, persons distributing literature promoting pro or con action on a warrant article or other matter of public interest, and persons soliciting signatures for candidates or for membership in a political group or organization, must remain not less than 50 feet from any entrance of the meeting location, except when they themselves are entering the town meeting for the purpose of attending the town meeting, or when they are actually in attendance at the town meeting.

19. If the Moderator determines that an article in the warrant is seeking a sense of the meeting on a matter of a celebratory nature, or not involving the Town of Bourne directly, the Moderator will treat the article as a non-binding resolution. As such, one person will be allowed five minutes to speak in favor of the resolution, and one person the same amount of time to speak in opposition to the resolution. The motion will then be put to a vote without further discussion. If, on the other hand, the article is seeking a sense of the meeting on a matter directly involving the Town of Bourne, the Moderator will still treat it as a non-binding resolution, but he *may* allow normal debate on the substance of the article.

20. *Except with advance approval from the Moderator* in the case of special presentations associated with the subject matter of an article, speakers shall confine their remarks to no more than 3 ½ minutes. Generally, 3 ½ minutes is more than sufficient time to make a point or state a position. Be concise. Speak only to the motion on the floor.

21. Town Counsel. Opinions of Town Counsel are reserved for the benefit of elected and appointed municipal officials. Please do not ask for an opinion of Town Counsel unless you are an elected or appointed Bourne official with an interest in the opinion. Even then, it is up to Town Counsel to determine if he wishes to render an "off-the-cuff" opinion without the benefit of more detailed research and reflection.

22. All questions must be directed through the Moderator. You will not be allowed to engage in a back and forth dialogue with one particular official. Whenever possible, try to get your specific questions answered prior to town meeting. Town meeting should be for debate and not for

questions and answers.

23. Presentations. If a speaker wants to use a PowerPoint®, videotape, slide, or similar presentation requiring lowering the screen on the stage, the proposed presentation must be in the hands of the Moderator for her review no less than 72 business hours prior to the town meeting, or the Moderator may not allow the presentation.

24. Please put your cell phones and pagers on vibrate or some other silent alarm, so as not to disturb the proceedings.

25. Question a Ruling or Vote. Seven (7) or more registered voters may question a ruling or a vote declaration of the moderator. The question must be raised immediately and before the next action or the next article. For example, if the moderator on a voice vote on the main motion declares “the ayes have it, the motion passes”, that ruling must be questioned before the next article is drawn by the town clerk and the article number announced by the moderator. If an amendment is declared as passed on a voice vote, this declaration must be questioned before the next speaker. If a voice vote declaration is questioned, the moderator will generally ask the tellers to take a standing counted vote.

26. Lobby Displays. No person shall erect or maintain a table or a display in without approval from the Moderator obtained at least 48 hours prior to the town meeting. No display may interfere with the free passage of voters to and from the registration table and the entrance to the meeting location. The Moderator reserves the right to decline to approve any display she deems to be too large. Also, the size of the lobby limits the total number of displays, from three to five in most cases. The doorkeepers, as agents of the moderator and town clerk, may require relocation of displays in the lobby if the displays are interfering with the free flow of foot traffic.

Thank you for attending Town Meeting!

Amy B. Kullar
Town Meeting Moderator

Special Town Meeting

ARTICLE 1: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the purpose of the payment of unpaid bills from a previous fiscal year, in accordance with G.L. c. 44, § 64, or take that are legally unenforceable due to the insufficiency of appropriation or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$3,993.09 for the purposes of this article and to meet this appropriation to transfer the sum of \$3,931.85 from Free Cash and the sum of \$61.24 from ISWM retaining earnings to satisfy the unpaid bills of the town as listed in the chart below.

Unpaid Bills		
Department	Vendor	Amount
Finance	Hobin & Hobin	\$ 1,262.25
Fire	Convenient MD	400.00
Fire	Convenient MD	270.00
Fire	Stryker	666.40
Fire	Stryker	333.20
Human Services	Big Brother Big Sisters of Cape Cod & Islands	1,000.00
ISWM	WB Mason	61.24
Total		<u>\$ 3,993.09</u>

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow the Town to pay outstanding bills from a prior fiscal year.
- A NO or NAY vote opposed to the motion would mean that the Town would not be able to pay the outstanding bills.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 2: To see if the Town will vote to raise and appropriate or transfer from available funds including but not limited to the Integrated Solid Waste Management (ISWM) Enterprise Fund retained earnings, a sum of money for the purpose of funding an amendment to **Article 6** voted at the November 16, 2020 Special Town Meeting for the purpose of funding development, installation and operational costs associated with a Pilot Leachate Treatment System to be installed at the ISWM Facility, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$450,000.00 for the purposes of this article and to meet this appropriation to transfer the sum of \$450,000.00 from ISWM Retained Earnings.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow ISWM to continue operating the pilot program.
- A NO or NAY vote opposed to the motion would mean that ISWM would end the pilot program.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 3: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the purpose of funding an amendment to **Article 9** voted at the October 27, 2014 Town Meeting for the purposes of construction, reconstruction, preservation, maintenance, and improvement, related to the repair and replacement of the roadway and retaining wall, and all infrastructure related thereto, on Old Bridge Road in Buzzards Bay, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$45,113.69 for the purposes of this article and to meet this appropriation to transfer the sum of \$45,113.69 from free cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow the Town to finish construction of the project.
- A NO or NAY vote opposed to the motion would mean that the Town would not have the funds available to finish the project.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 4: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the purpose of assessing, monitoring, regulatory reporting, clean up and remediation, pursuant to G.L. c. 21E, in connection with 229-239 Main Street or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$50,000 for the purposes of this article and to meet this appropriation to transfer the sum of \$50,000 from free cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow the Town to continue working to clean up the contamination at the Community Building, as required by the MA Dept. of Environmental Protection.
- A NO or NAY vote opposed to the motion would mean that the Town would not have the

funds available to continue work on the environmental cleanup.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 5: To see if the Town will vote to amend the Town of Bourne Bylaws by inserting a new Article 2.10 for the purpose of establishing departmental revolving funds under authority of G.L. c. 44, § 53E½, as amended by Section 86 of Chapter 218 of the Acts of 2016, as follows:

Article 2.10 Departmental Revolving Funds

Pursuant to chapter 44, section 53E½ of the General Laws, the following departmental revolving funds are hereby established and authorized for use by Town departments, boards, committees, or officers in connection with the operation of programs or activities that generate fees, charges, or other receipts to support all or some of the expenses of those programs or activities:

Revolving Fund	Department Board, Committee, or Officer Authorized to Spend from Fund	Fees, Charges, or Other Receipts Credited to Fund	Program or Activity Expenses Payable from Fund	Other Requirements / Reports
Recreation Programs Fund	Recreation Department with the Approval of the Town Administrator	All fees charged for all programs run by the Recreation Department	Purchase and acquire recreational equipment and materials; part-time seasonal staff for seasonal recreational programs	None
Shellfish Propagation Fund	Department of Natural Resources with the Approval of the Town Administrator	Fees for commercial shellfish licenses	Part-time salaries & expenses related to the propagation, cultivation, protection, and study of shellfish	None
Transportation Revolving Fund	School Department with the approval of the School Committee	Fees for transportation services	Expenses, including salaries, for the provision of school transportation services	None
Public Library Book Fund	Library with the approval of the Town Administrator	Fines and fees charged for overdue, lost, or damaged materials	Purchase of new or replacement books and materials	None
COA Supportive Day/Bridging he Years	COA with the approval of the Town Administrator	Fees and charges received from clients for program services	Expenses for and related to providing supportive day programs	None
COA Programs	COA with the approval of the Town Administrator	Fees and charges from COA classes and programs	Expenses, including instructor fees and salaries, for programs offered	None
Community Building Rental Fund	Recreation Director with the approval of the Town Administrator	Building rental fees	Expenses, including part-time salaries, related to building rentals	None
Tax Title Collection Fund	Town Collector/ Treasurer, with the approval of the Town Administrator	Fees from tax title takings, redemptions, and foreclosures	Expenses related to tax title takings, redemptions, and foreclosures	None

or take any other action relative thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to approve Article 5 as set forth in the Warrant.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would place the Departmental Revolving Funds into the Local Bylaws, as required by the state law.
- A NO or NAY vote opposed to the motion would mean that the Departmental Revolving Funds would not be placed in the Local Bylaws.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ANNUAL TOWN MEETING

ARTICLE 1: To see if the Town will vote the **following Consent Articles** or pass any vote or take any other action relative thereto.

Sponsor – Board of Selectmen

1. **Regular Required Authorizations** - To see if the Town will vote the **following regularly required authorizations:**

- a. Assumption of Liability – To see if the Town will vote to assume liability as specified in Section 1 of Chapter 814 of the Acts of 1972, in the manner provided by G.L. c. 91, §§ 29 and 29A, as most recently amended, for all damages that may be incurred by work performed by the Department of Environmental Protection of Massachusetts for the improvement, development, maintenance and protection of tidal and non-tidal rivers and streams, great ponds, harbors, tidewaters, foreshores and shores along a public beach, and, further, to authorize the Selectmen to execute and deliver a bond of indemnity therefore to the Commonwealth.
- b. Road Contracts - To see if the Town will vote to authorize the Town Administrator to enter into a contract with the Massachusetts Highway Department Commissioner or the Federal Government for the construction and maintenance of public highways in the Town of Bourne for the ensuing year;
- c. Grant Program Authorization - To see if the Town will vote to authorize the Board of Selectmen and/or the Town Administrator to apply for, accept and enter into contracts from time to time for the expenditure of any funds allotted to Bourne by the Commonwealth of Massachusetts or the U. S. Government under any State or Federal grant program;
- d. Contracts in Excess of Three Years - To see if the Town will vote in accordance with the provisions of G.L. c. 30B, § 12(b) to authorize the Town Administrator or the Superintendent of Schools to solicit and award contracts for terms exceeding three years, including any renewal, extension, or option, provided in each instance that the term in excess of three years is determined to be in the best interest of the Town by a vote of the Board of Selectmen (if solicited and awarded by the Town Administrator) or the School Committee (if solicited and awarded by the Superintendent);
- e. Authorize the Treasurer and the Town Collector, pursuant to G.L. c. 44, § 53F, with the approval of the Board of Selectmen, to enter into agreements with banking institutions to maintain deposits in exchange for banking services, for periods not to exceed three years.
- f. Authorize the Board of Selectmen, pursuant to G.L. c. 44, § 72, to allocate any funds received as part of the Medicaid Medical Services Program to the School Committee for use, without further appropriation, for the benefit of educational programs.

2. **Elected Officials Salaries** - To see if the Town will vote to fix the **salaries and compensation of the following elected officials** of the Town as provided by G.L. c. 41, § 108 for the fiscal year commencing July 1, 2022-as follows:

- a. Town Moderator: **\$644**
- b. Selectmen 4 @ \$3,570 for total of **\$14,280**
- c. Selectman (Chair) 1 @ \$4,590 for a total of **\$4,590**
- d. Town Clerk: **\$44,565**

3. Chapter 90 - To see if the Town will vote to appropriate a sum of money from funds received or to be received from the Commonwealth of Massachusetts, pursuant to G.L. c. 90, for the construction, reconstruction, preservation, maintenance, and improvement of all public ways accepted by the Town, the acquisition of easements and other interests in real property related to the laying out of ways, and other related costs, which qualify under the **State Aid Highway** (Chapter 90) guidelines adopted by the Public Works' Commission, said funds to be expended under the direction of the D.P.W. Superintendent, with the approval of the Board of Selectmen.
4. Reserve Fund - To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$350,000** to establish the **Finance Committee Reserve Fund**.
5. Revolving Funds - To see if the Town will vote to set the total amount that may be expended from each revolving fund established by Article 2.10 of the General Bylaws, pursuant to G.L. c. 44, § 53E½, for the fiscal year beginning July 1, 2022, as follows:

Revolving Fund	FY 2023 Spending Limit
Recreation Programs Fund	\$ 175,000
Shellfish Propagation Fund	\$ 75,000
Transportation Revolving Fund	\$ 50,000
Public Library Book Fund	\$ 20,000
COA Supportive Day/Bridging the Years	\$ 100,000
COA Programs	\$ 100,000
Community Building Rental fund	\$ 10,000
Tax Title Collection Fund	\$ 60,000
Total Spending	\$ 590,000

6. Accrued Contractual Compensated Absences - To see if the Town will vote to raise and appropriate or transfer from available funds the sum of **\$100,000** to fund the costs related to payments of **accrued contractual compensated absences upon retirement**.

MOTION: We move that the Town approve Article 1 as set forth in the Warrant and, further, that: (a) with respect to Article 1, Item 4, to raise and appropriate the sum of \$350,000 for the Finance Committee Reserve Fund; and (b) with respect to Article 1, Item 6, to transfer \$100,000 from Free Cash to fund costs related to payments for Accrued Contractual Compensated Absences.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would approve all of the consent articles at one time.
- A NO or NAY vote opposed to the motion would mean that Town Meeting would vote on the items individually.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 2: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to defray the **regular annual expenses** of the Town, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the sum of Seventy Three Million Three Hundred Seventy One Thousand Three Hundred Forty One Dollars (\$73,371,341) be hereby appropriated from the funding sources listed below to defray the expenses of the Municipal Town Departments in the chart entitled “These Amounts are to be Voted” as shown below for the fiscal year starting on July 1, 2022 to and including June 30, 2023:

Funding Sources:

Raise and Appropriate from the FY23 Tax Levy and other General Revenues from the Town	\$ 70,645,618
PL874 Grant Funds	150,000
Ambulance Fund	1,300,000
Conservation Commission Receipts Reserved for Appropriation	30,000
Community Preservation Fund Revenues for Debt Expense	454,753
Community Septic Management Program	19,470
Waterway Improvement Fund	140,000
Capital Stabilization for Debt Expense	631,500
Free Cash	-
Total	<u>\$ 73,371,341</u>

These Amounts are to be Voted:

General Government	\$ 4,176,483
Public Safety	11,981,562
Public Works	2,825,884
Health & Human Services	982,255
Culture & Recreation	1,017,469
Bourne Public Schools	24,938,159
Upper Cape Cod Regional Technical High School	3,262,825
Shared Costs	17,711,204
Debt Service	6,475,500
Total	<u>\$ 73,371,341</u>

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would approve the operating budget funding and expenditures for FY23 from July 1, 2022 to June 30, 2023.
- A NO or NAY vote opposed to the motion would mean that there would be no approved operating budget for FY23.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 3: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the **Sewer Department**, or take any other action in relation thereto.

Sponsor – Board of Sewer Commissioners

MOTION: We move the sum of \$1,334,551 be authorized to be expended by the Sewer Commissioners for the operation of the Sewer Department for fiscal year starting on July 1, 2022 to and including June 30, 2023 as follows:

<u>Salaries & Wages</u>	<u>\$ 189,441</u>
<u>Expenses</u>	<u>\$ 1,095,110</u>
<u>Reserve Fund</u>	<u>\$ 50,000</u>

And we further move that the sum of \$153,587 be transferred to the General Fund to offset Sewer Enterprise indirect expenses, and in order to meet this appropriation, we move that the sum of \$1,414,138 be raised from Sewer Enterprise Receipts and \$74,000 be transferred from Sewer Retained Earnings.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would approve the sewer enterprise operating budget for FY23 from July 1, 2022 to June 30, 2023.
- A NO or NAY vote opposed to the motion would mean that there would be no approved sewer enterprise operating budget for FY23.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 4: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the **Integrated Solid Waste Management Program**, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the sum of \$10,872,047 be authorized to be expended for the operation of the Integrated Solid Waste Management Enterprise Fund for fiscal year starting on July 1, 2022 to and including June 30, 2023 as follows:

<u>Salaries & Wages</u>	<u>\$2,234,137</u>
<u>Expenses</u>	<u>\$7,137,910</u>
<u>Reserve Fund</u>	<u>\$ 600,000</u>
<u>Host Community Fee</u>	<u>\$ 900,000</u>

And we further move that the sum of \$2,390,996 be transferred to the General Fund to offset the ISWM Enterprise Fund indirect expenses and in order to meet this appropriation, we move that the sum of \$13,263,043 be raised from ISWM Enterprise Receipts.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would approve the ISWM enterprise

operating budget for FY23 from July 1, 2022 to June 30, 2023.

- A NO or NAY vote opposed to the motion would mean that there would be no approved ISWM enterprise operating budget for FY23.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 5: To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the **Fiscal Year 2023 Capital Budget**, or take any other action in relation thereto.

Sponsor – Capital Outlay Committee and Board of Selectmen

MOTION: We move that the Town vote to appropriate \$4,509,101 to pay costs of the capital outlay projects listed in the schedule printed with the motion and to meet this appropriation, we move to: (1) utilize \$50,000 from grant funding opportunities; (2) transfer the sum of \$95,671 from General Fund Articles; (3) transfer the sum of \$1,808,130 from ISWM Retained Earnings; (4) transfer the sum of \$200,000 from the Waterways Improvement Fund; and (5) transfer the sum of \$1,905,300 from Free Cash. We further move to authorize the Town Treasurer, with the approval of the Board of Selectmen, to borrow the sum of \$450,000 under and pursuant to Chapter 44, Sections 7 of the General Laws as amended and supplemented, or any other enabling authority and to issue bonds or notes of the Town therefor. Any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Capital Budget - Fiscal Year 2023					
Department	Category	Purpose	MGL Borrow Statute	Amount	Source
Information Management Systems	Technology	Network Switches		\$ 40,000	Free Cash
Engineering	Planning	Municipal Vulnerability Assessment		20,000	Free Cash
Engineering	Planning	Monk's Cove Stormwater Improvement Project		75,000	Free Cash
Facilities	Infrastructure	DPW Fueling Station		500,000	Transfer \$404,329 from free cash & transfer \$95,671 from A#12 of the ATM May 2013 DPW Facility
Facilities	Infrastructure	Fire Station #1 Roof Repair P2		200,000	Free Cash
Facilities	Equipment	Electric Man Lift		31,395	Free Cash
Police	Equipment	Radio Replacement/Upgrade		53,400	Free Cash
Police	Transportation	Police Vehicles		252,676	Free Cash
Fire	Equipment	Power Load Cot Fastener System		60,000	Free Cash
Fire	Equipment	Lucas Chest Compression		16,000	Free Cash
Shore and Harbor	Infrastructure	Annual Dredging/Ramp/Pier Repair & Improvement		200,000	Waterways
Natural Resources	Infrastructure	Replace Pump out System @ Kingman Yacht Center		25,000	Free Cash

Natural Resources	Infrastructure	Replace concrete walkway/steps @ TP		46,500	Free Cash
Bourne Public Schools	Technology	Technology Plan		206,000	Free Cash
Bourne Public Schools	Infrastructure	BMS Roof Replacement - Design		50,000	Free Cash
Bourne Public Schools	Infrastructure	BHS D Wing Roof Replacement	Ch 44, Sec 7(1)	450,000	Borrowing
Bourne Public Schools	Infrastructure	Jackson Field Bleachers Feasibility Study		50,000	Free Cash
Bourne Public Schools	Infrastructure	Upgrade Intercom System @ BHS		100,000	Free Cash
DPW	Equipment	Vehicle Refurbishment Program		150,000	Free Cash
DPW	Infrastructure	Road Maintenance		50,000	Free Cash
Library	Planning	Building Assessment Study		25,000	Free Cash
Recreation	Infrastructure	Community Center Bleachers		50,000	Free Cash
SEWER	Infrastructure	Repairs to Electrical Manholes		50,000	ARPA Grant Funding
ISWM	Equipment	2022 Cat 826K Landfill Compactor		880,000	ISWM Retained Earnings
ISWM	Equipment	2022 CAT 966M Loader		650,000	ISWM Retained Earnings
ISWM	Equipment	2022 CAT 279D Skid Steer		98,130	ISWM Retained Earnings
ISWM	Transportation	2022 Ford Super Duty F350 Utility Truck with Plow		60,000	ISWM Retained Earnings
ISWM	Infrastructure	Leachate Tank Roof Replacement		120,000	ISWM Retained Earnings
				<u>\$ 4,509,101</u>	

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (8-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would approve the capital expenditures recommended by the Capital Outlay Committee for FY23.
- A NO or NAY vote opposed to the motion would mean that the capital expenditures recommended by the Capital Outlay Committee would not be funded and these needs would not be addressed in FY23.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 6: To see if the Town will vote to hear **Reports and Recommendations** of Committees and Town Officers, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to hear reports and recommendations of Committees and Town Officers.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow reports and recommendations be made to the Town Meeting.
- A NO or NAY vote opposed to the motion would mean that no reports or recommendations could be made to the Town Meeting under this article.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.

ARTICLE 7: To see if the Town will vote to close out and transfer available balances in previous Town Meeting Articles whose purposes have been satisfied or take any other action in relation thereto.

Sponsor – Board of Selectmen/Community Preservation Committee

Community Preservation Articles				
	Article Description	Voted	Balance	Fund To Return To
A	Keith Field Renovations	STM May 2014	\$16,503.94	Open Space/Recreation Reserves
B	Convert Tennis Courts	STM Oct. 2014	\$12,963.33	Undesignated Fund Balance
Total Open Space				\$29,467.27
C	Emergency Rent	ATM May 2021	\$2,000.00	Community Housing Reserves
Total Community Housing				\$2,000.00
D	Conservator	STM Oct. 2011	\$2,000.00	Historic Reserves
E	Vault Renovations	ATM May 2013	\$1,335.60	Historic Reserves
F	Pocasset Community Building	STM Oct 2019	\$79,306.69	Historic Reserves
Total Historic				\$82,642.29

MOTION: We move that the Town vote to close out the articles as printed in the schedule in Article 7 of the Town Meeting Warrant and to transfer the balances as follows: \$16,503.94 to Open Space/Recreation Reserves, \$12,963.33 to Undesignated Fund Balance, \$2,000.00 to Community Housing Reserves and \$82,642.29 to Historic Reserves.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow the above funds to be returned to the listed accounts for future appropriation.
- A NO or NAY vote opposed to the motion would mean that the articles would not be closed out and the funds would not be available for use.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.

ARTICLE 8: To see if the Town will vote, upon the recommendation of the Community Preservation Committee, to appropriate a sum of money for the following **Community Preservation Fund purposes**, and to meet said appropriation, to transfer from available funds or reserve from the FY2023 estimated Community Preservation Fund Revenues a sum of money for the purposes of this article, or take any other action in relation thereto:

Sponsor – Community Preservation Committee

Item	Sponsor	Project Description	CPA Purpose	Community Preservation Committee Recommend	
A	Bourne Housing Partnership	Affordable Housing Services and Support	Community Housing	\$59,200 from Community Housing Revenues	
B	Bourne Affordable Housing Trust	86 Waterhouse Road Rehab	Community Housing	\$70,140.99 from Undesignated Fund Balance and \$18,841.01 from Community Housing Reserves	
C	Housing Assistance Corp.	Cape View Way 40B	Community Housing	\$185,000 from Community Housing Revenues	
D	Bourne Archives	Repairs to Handicap Ramp, Safety Inspection	Historic Preservation	\$7,500 from Historic Preservation Reserves	
E	Town Clerk	Town Flag Restoration/Preservation	Historic Preservation	\$13,000 from Historic Preservation Reserves	
F	Town Clerk	Purchase/Restoration of 1857 HF Walling Map of Sandwich	Historic Preservation	\$18,000 from Historic Preservation Reserves	
G	Bourne Recreation Committee	Hardcourt and ADA Improvements to Certain Parks	Recreation	\$330,000 from Open Space/Recreation Reserves	
			SUBTOTAL REQUESTS	\$701,682	
H	Community Preservation Committee	Reserve for Open Space	Open Space	\$1,082,766.72	2023 Open Space/Rec Estimated Revenues
I	Community Preservation Committee	Reserve for Community Housing	Community Housing	\$192,189.90	2023 Housing Estimated Revenues
J	Community Preservation Committee	Reserve for Historic Preservation	Historic Preservation	\$192,189.90	2023 Historic Estimated Revenues
			SUBTOTAL RESERVES	\$1,467,146.53	
			TOTAL REQUESTS & RESERVES	\$2,168,828.53	

MOTION: *We move that the Town vote, upon the recommendation of the Community Preservation Committee, to raise and appropriate and reserve the sum of \$2,168,828.53 for the Community Preservation Fund Projects and Special Purpose Reserves listed in the Community Preservation Fund Committee report as printed in Article 8; and to meet this appropriation and reserve, to appropriate the sum of \$1,711,346.53 from FY2023 Estimated CPA Revenues, transfer \$18,841.01 from Community Housing Reserves, transfer \$38,500 from Historic Preservation Reserve, transfer \$330,000 from Open Space Reserves and transfer \$70,140.99 from Community Preservation Undesignated Fund Balance.*

Finance Committee Explanation and Recommendation: *The Finance Committee voted (8-0-1) to recommend approval of this article with a YES or AYE vote in favor of the motion.*

- A YES or AYE vote in favor of the motion would fund the above listed CPA-eligible projects.
- A NO or NAY vote opposed to the motion would mean that these proposed CPA projects would not move forward.

Board of Selectmen Recommendation: *The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.*

ARTICLE 9: To see if the Town will vote, upon the recommendation of the Community Preservation Committee, to appropriate a sum of money for the purposes of the **administrative and operating expenses of the Community Preservation Committee**, or take any other action in relation thereto.

Sponsor – Community Preservation Committee

MOTION: *We move that the Town vote, upon recommendation of the Community Preservation Committee,*

to appropriate the sum of \$75,000 for the purpose of administrative and operating expenses of the Community Preservation Committee for FY2023 and to meet this appropriation to transfer the sum of \$75,000 from the Community Preservation Undesignated Fund Balance.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would fund the annual operating and administrative expenses of the Community Preservation Committee.
- A NO or NAY vote opposed to the motion would mean that the CPC would not have funding to pay expenses related to administration and regular operations.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 10: To see if the Town will vote to raise and appropriate, borrow or transfer from available funds a sum of money to the **Stabilization Fund**, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$100,000 for the purposes of this article and to meet this appropriation to transfer the sum of \$100,000 from Free Cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize additional funds to be placed in the Stabilization Fund.
- A NO or NAY vote opposed to the motion would mean that no additional funds would be deposited into the Stabilization Fund.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 11: To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds a sum of money to the **Capital Stabilization Fund**, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$428,000 for the purposes of this article and to meet this appropriation to transfer the sum of \$428,000 from Free Cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize additional funds to be placed in the Capital Stabilization Fund.
- A NO or NAY vote opposed to the motion would mean that no additional funds would be deposited into the Capital Stabilization Fund.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 12: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money for the **Human Services Grant** program, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$20,000 for the Human Services Grant Program and to meet this appropriation to transfer the sum of \$20,000 from Free Cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize the Human Services Grant Program for FY23.
- A NO or NAY vote opposed to the motion would mean that the Human Services Grant Program would not have funds to operate for FY23.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.

ARTICLE 13: To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to the **Special Education Reserve Fund**, or take any other action in relation thereto.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to appropriate the sum of \$150,000 for the purposes of this article and to meet this appropriation to transfer the sum of \$150,000 from Free Cash.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize additional funds to be placed in the Special Education Reserve Fund.
- A NO or NAY vote opposed to the motion would mean that no additional funds would be deposited into the Special Education Reserve Fund.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

ARTICLE 14: To see if the Town will vote to authorize the Board of Selectmen to petition the General Court of the Commonwealth for passage of special legislation allowing for the Town to establish a Shellfish Mitigation Receipts Reserved for Appropriation Fund “Shellfish Mitigation Fund” for monies to be deposited from mitigation funds obtained by the Bourne Conservation Commission for projects impacting public waterways and shellfish habitats, and further, that said fund shall be used exclusively for shellfish resource enhancements, shellfish habitats or capital improvements, or take any other action in relation thereto.

Sponsor – Department of Natural Resources and Conservation Department

MOTION: We move that the Town vote to authorize the Board of Selectmen to petition the General Court of the Commonwealth for passage of special legislation allowing for the Town to establish a Shellfish Mitigation Receipts Reserved for Appropriation Fund “Shellfish Mitigation Fund” for monies to be deposited from mitigation funds obtained by the Bourne Conservation Commission for projects impacting public waterways and shellfish habitats, and further, that said fund shall be used exclusively for shellfish resource enhancements, shellfish habitats or capital improvements, as specified below, provided, however, that the General Court may make clerical or editorial changes of form only to said legislation, unless the Board of Selectmen votes to approve amendments to the same; and provided further that the Board of Selectmen is hereby authorized to approve amendments that shall be within the scope of the general public objectives of said petition and special legislation:

An Act establishing a shellfish mitigation receipts reserved fund in the town of Bourne

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:-

SECTION 1. Notwithstanding section 53 of chapter 44 of the General Laws or any other general or special law, rule or regulation to the contrary, there shall be a special fund in the town of Bourne to be known as the Shellfish Mitigation Fund. There shall be deposited into said fund monies collected by the town of Bourne conservation commission as mitigation payments for projects that impact public waterways and shellfish habitats. The fund shall be used exclusively for shellfish resource enhancements, shellfish habitats or capital improvements.

SECTION 2. The Shellfish Mitigation Fund shall be maintained by the town of Bourne Treasurer as a separate account, subject to applicable provisions of chapter 44 of the General Laws and any interest accrued shall be credited to and become part of the fund.

SECTION 3. This Act shall take effect upon its passage.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize the Selectmen to file special legislation to create a Shellfish Mitigation Fund.
- A NO or NAY vote opposed to the motion would mean that the Selectmen could not file the special legislation.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.

ARTICLE 15: To see if the Town will vote to amend the Town of Bourne Bylaws, Article 3.1 Public Safety and Good Order, Section 3.1.28 – Temporary Repairs of Private Ways, by deleting the current section 3.1.28 and inserting in its place Section 3.1.28 – Temporary Repairs of Private Ways as follows:

In accordance with chapter 40, section 6N of the General Laws, the purpose of this bylaw is to set forth the level of service the Town will provide for temporary repairs to private ways that have not been accepted by the Town but have been continuously open to public use for six years and which will remain open to public use. Private ways posted as restricted in use to owners and/or their guests will not be maintained under this bylaw.

- A. Owners Responsible for Private Ways. The owners abutting private ways are responsible for the maintenance of such ways. Constructed private ways must be maintained so there are no defects to impede the safe passage of emergency vehicles. The making of temporary repairs to private ways by the Town pursuant to this section 3.1.28, no matter how often or to what extent, shall not constitute acceptance, maintenance, or use of such a way or any portion thereof as a public way.
- B. Emergency Temporary Repairs. The Town may perform emergency temporary repairs to private ways if such repairs are determined by the Superintendent of Public Works, in consultation with the Police Chief and/or Fire Chief, to be required to correct a defect or condition that impairs the safe transit of public safety vehicles or poses an imminent and substantial risk to the public safety. Said repairs shall be considered a public necessity and shall be limited to abating the immediate hazard caused by the defect or condition. . Defects, such as potholes, shall be repaired with materials similar to the road surface and base.
- C. Temporary Repairs. For all repairs that are not emergency repairs pursuant to subsection b, said repairs shall be undertaken only if petitioned for by the abutters who own at least 50% of the lineal footage of such way and only if the Board of Selectmen shall declare that said repairs are required by the public necessity and convenience. The cost of such repairs shall be paid by the abutters by a cash deposit or by betterment assessment as hereinafter provided, and no work shall commence unless and until such cash deposit in the amount of the estimated cost of such repairs as determined by the Superintendent of Public Works to do the work is paid over to the Town or the Board of Selectmen have made a determination that betterments will be assessed. If the Selectmen determine that betterments will be assessed, the Selectmen shall assess betterments upon the owners of estates which derive particular benefit or advantage from the making of such repairs on any such private way. Such assessment shall be a sum equal, in the aggregate, to the total cost of such repairs and, in the case of each such estate, in proportion to that frontage thereof of such way. Except as otherwise provided, the provisions of Chapter 80 of the General Laws relating to public improvements and assessments therefor shall apply to repairs to private ways ordered to be made under this section; provided, that no assessment amounting to less than twenty-five dollars shall be apportioned and no assessment may be apportioned into more than five portions. Before any work commences, the Town shall be held harmless on account of any damages whatever caused by such repairs by suitable indemnity agreements executed by the abutters who petitioned therefor.
- D. Scope of Authorized Temporary Repairs. The scope of temporary repairs that may be authorized pursuant to this section 3.1.28 include and are limited to: (1) filling or patching of potholes or cracks; (2) grading and leveling of surfaces; (3) oiling and tarring of road surfaces and the covering of the oil or tar with sand or gravel; (4) installation of guardrails or other infrastructure; (5) installation of stormwater drainage infrastructure; (6) cleaning of catch basins and drainage structures; (7) skim coating or armor coating of road surfaces; (8) reconstructing a way, including the removal of roadway surface and the regarding and installation of fill and roadway surface materials, including asphalt and concrete; and (9) any other temporary repair that the Superintendent of Public Works determines to be necessary to protect the public health, safety, or welfare.
- E. Liability of the Town. The Town shall not be liable for any damage or injury related to any defect or condition in a private way, or any temporary repairs or failure to make such repairs pursuant to this section 3.1.28 or otherwise. Subsequent repair or failure to make repairs to private ways. In any legal action brought against the Town for damages or injury to persons or property suffered by reason of a defect or want of repair in a private way that has been so repaired, the Town may deny that the repaired way is a public way.

Sponsor – Board of Selectmen

MOTION: We move that the Town vote to approve Article 15 as set forth in the Warrant.

Finance Committee Explanation and Recommendation: The Finance Committee voted (7-0-2) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would allow the DPW to make emergency, temporary repairs to private ways in order to provide services (trash pickup, ambulance) to these residents without damage to town-owned equipment and vehicles. A YES vote does *not* make the roads public, and it does *not* make the town responsible for on-going repairs to the roads in the future.
- A No or NAY vote opposed to the motion would mean that no town funds could be used to make temporary, emergency repairs to private roads.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 4-0-0 to recommend approval of this article.

ARTICLE 16: To see if the Town will vote to accept the provisions of G.L. c. 71, § 71E relative to establishing a revolving fund for adult education and continuing education programs to be conducted by the Bourne Public Schools or take any other action in relation thereto.

Sponsor – School Committee

MOTION: We move the Town vote to accept the provisions of G.L. c. 71, § 71E, relative to establishing a revolving fund for adult education and continuing education programs.

Finance Committee Explanation and Recommendation: The Finance Committee voted unanimously (9-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

- A YES or AYE vote in favor of the motion would authorize the creation of the revolving fund.
- A NO or NAY vote opposed to the motion would mean that the revolving fund would not be created.

Board of Selectmen Recommendation: The Board of Selectmen voted unanimously 5-0-0 to recommend approval of this article.

APPENDIX A

Finance Committee Report and Roll Call Vote

Town of Bourne

Finance Committee Report

for the

Annual Town Meeting

and

Special Town Meeting

May 2, 2022

at the Bourne High School Auditorium

7:00 PM

Finance Committee Members

Renée Gratis, Chair

Amanda Bongiovanni, Vice Chair

James Sullivan, Clerk

Katherine Jones

Thomas Joyce

Rich Lavoie

Kathleen Legacy

Arthur Wayne Sampson

William Towne

This report is based on information available to the Finance Committee as of April 6, 2022.

Since the Finance Committee will not be taking votes until after the publishing of this report, recommendations will appear in the voter handbook.

For record of roll call votes, please refer to the corresponding appendix within the voter handbook.

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Introduction

It is the Finance Committee's primary responsibility to advise Town Meeting on warrant articles and to give a report stating an opinion of agreement or concern regarding the proposed budgets, which include operating budgets and capital outlay. In addition, the Finance Committee often comments on general issues surrounding the budget.

This year the Finance Committee met independently with department heads to review department budgets beginning in February. While mask restrictions were lifted in the Town of Bourne in January 2022, the Finance Committee continued to utilize the Governor's Public Health COVID-19 guidelines and held meetings virtually via ZOOM. All meetings were attended by the Finance Director, Town Accountant, and the new Town Administrator and/or Acting Town Administrator, and each department head appeared before the Finance Committee to discuss their respective budgets.

There was turnover in the Town Administrator position during the budget and Annual/Special Town Meeting review; the Assistant Town Administrator was Acting Town Administrator until a new Town Administrator began in late February 2022, and the Assistant Town Administrator left mid-March 2022. This is a very difficult time for a Town Administrator to not only take a position but also have immediate supporting staff transition out of town, but there have been no hiccups in the Finance Committee's process.

The Finance Committee independently determined its support or opposition to any or all parts of the Selectmen's budget, and will communicate the Committee's recommendations to the Town Meeting. The Finance Committee also met with the groups, individuals, and committees that were either sponsors of or had a role in the proposed articles.

In addition to monitoring the economic impacts of COVID-19 (that should be ending soon), the Finance Committee will also be keeping an eye on the upcoming replacements of the Bourne Bridge and Sagamore Bridge, expected to begin within five years. And while there are no expected economic impacts from the Russian-Ukraine conflict that began in February 2022, fuel line items for FY23 were increased in March 2022 from the original budget proposed in January 2022 in anticipation of rising costs. Budgets will be monitored for other possible impacts.

The intention of this report is to provide voters a summary of the overall financial condition of the Town, and highlight what the Finance Committee sees as the fiscal issues facing the citizens of Bourne. This report also includes insight to the Sources and Uses, Free Cash Analysis, FY23 Capital Plan, and a Long Term Financial Plan.

This report is based on information available as of April 6, 2022.

Overview of FY23 Budget

To ensure Bourne is maintained on solid financial ground, the Finance Committee examined budgeted trends and compared the proposed increases in revenue to the increases in expenses. Monitoring increases in revenues, ensuring expenditures are kept in line, looking at the current use of Free Cash compared to prior years are all ways to ensure finances are within policy guidelines.

The Assistant Town Administrator, in the role of Acting Town Administrator, continued following the prior Town Administrator's approach to budgeting. For the second year in a row, the Operating Budget is balanced without the use of Free Cash. In addition, the Capital Stabilization Fund will continue to be used as Revenue to pay for debt service.

General Fund Revenues: FY23 Projected General Fund Revenue is expected to increase 1.46% to \$78,962,853.

Capital Stabilization: \$631,500 will be transferred from the Capital Stabilization Fund Reserves as revenue for Debt Service.

Grand Total of Revenues with the use of Capital Stabilization is \$79,594,353.

Expenditures: The Proposed General Fund Expenditures for the 2022 Annual Town Meeting are \$73,371,341.

Free Cash: For a second year in a row, Free Cash will not be used as a revenue source. This is a positive trend as the use of Free Cash to balance the budget should be avoided.

FY23 General Fund Revenue

The major categories of Revenue to the Town itemized in the Sources & Uses are as follows :
Property Taxes – Based on Prior Year Levy Limit, 2.5% Allowance, Estimated New Growth, as includes Debt Exclusion, and Cape Cod Commission Tax

State Aid – Based on the Preliminary FY23 Governor's Budget Proposal until FY23 Cherry Sheet is finalized

Local Receipts – Excise Taxes, Marinas, Licenses & Permits, Investment Income

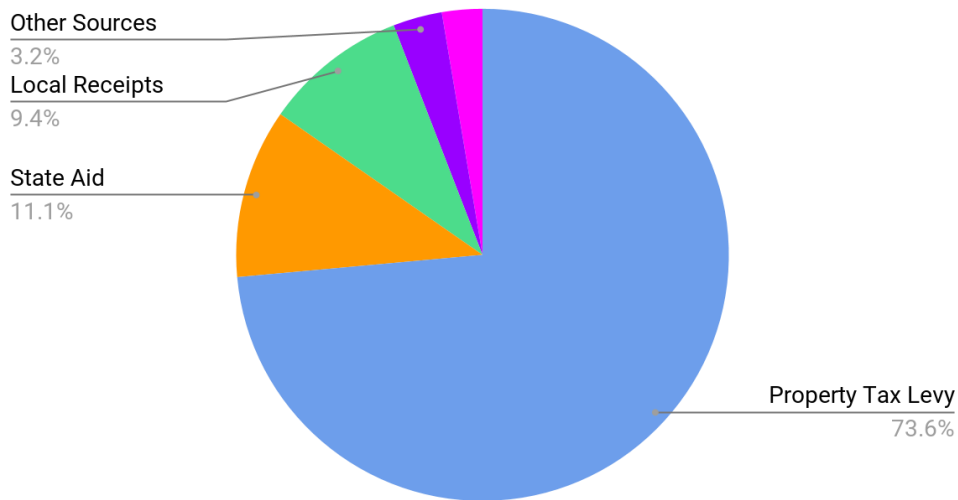
Other Sources – ISWM & Sewer Administrative fees

Special Revenue Funds – Conservation Commission, PL874 (Annual Federal Impact Aid Survey), Ambulance Fees, CPA Fund, Title 5 Loan Repayments, and Waterways Fund

For FY23 Total General Fund Revenue increased to \$78,962,853.

The Property Tax Levy continues to be the largest source of revenue, followed by State Aid and Local Receipts.

FY23 General Fund Revenue



Property Tax Levy: The Property Tax Levy for FY23 is estimated at \$52,038,832

Proposition 2 ½ Allowance is estimated to increase \$47,813 to \$1,300,970 (3.82%)

New Growth is estimated to decrease \$274,406 to \$385,000 (-41.61%)

Debt Exclusions is estimated to decrease \$96,302 to \$4,161,726 (-2.26%)

Cape Cod Commission Tax is estimated to increase \$5,145 to \$210,940 (2.50%)

State Aid: State Aid is an uncertain revenue source until the state finalizes their FY23 budget and releases the FY23 Cherry Sheet. For budgeting purposes, the amounts from the Preliminary FY23 Governor's Budget Proposal have been used, and the total is a projected \$313,811 decrease from FY22 to \$8,791,405 (-3.45%). This total includes :

Chapter 70 total increase of \$51,510 to \$5,320,393 (0.98%), which is calculated using –

Cherry Sheet Assessments – \$165,305 decrease to \$5,181,035 (-3.09%)

Cherry Sheet Net Revenue – \$216,815 increase to \$139,358 (-279.92%)

Charter School Reimbursement – \$157,203 decrease to \$323,081 (-32.73%)

School Choice Receiving Tuition – \$249,082 decrease to \$559,642 (30.80%)

Unrestricted General Government Aid – \$43,500 increase to \$1,654,607 (2.70%)

Veterans Benefits – \$1,937 decrease to \$137,000 (-1.39%)

Exemptions: Vets, Blind & Surviving Spouse – \$2,351 decrease to \$91,133 (-2.51%)

State Owned Land – \$372 decrease to \$673,214 (-0.06%)

Public Libraries – \$2,124 increase to \$32,335 (7.03%)

Local Receipts: Overall revenue from Local Receipts is estimated at \$7,435,174 which is a \$19,580 increase over FY22 (0.26%), and the estimated increases FY23 include:

Rooms/Hotel Excise – \$150,000 increase to \$300,000 (100.00%)

Meals Excise – \$100,000 increase to \$400,000 (33.33%)

Marinas – \$100,000 increase to \$1,260,000 (8.62%)

The estimated decreases for FY23 are :

Investment Income – \$75,000 decrease to \$25,000 (-75.00%)

Non-Recurring – \$96,292 decrease to \$64,116 (-60.03%)

Motor Vehicle Excise – \$159,128 decrease to \$2,701,058 (-5.56%)

Other sources within Local Receipts are estimated to be level.

Other Sources: Revenue from other sources is estimated to be \$2,544,583, increasing \$66,331 over FY22 (2.68%).

ISWM General Fund Support – \$61,059 increase to \$2,390,996 (2.62%)

Sewer General Fund Support – \$5,272 increase to \$153,587 (3.55%)

Special Revenues: Special Revenues are estimated at \$2,094,223, a decrease of \$271,997 (-11.50%) While the Conservation Commission and Waterways Fund are level funded, the other sources expected to decrease are:

PL 874 (Annual Federal Impact Aid Survey) – \$50,000 decrease to \$150,000 (-25.00%)

Ambulance Fees – \$25,000 decrease to \$1,300,000 (-1.89%)

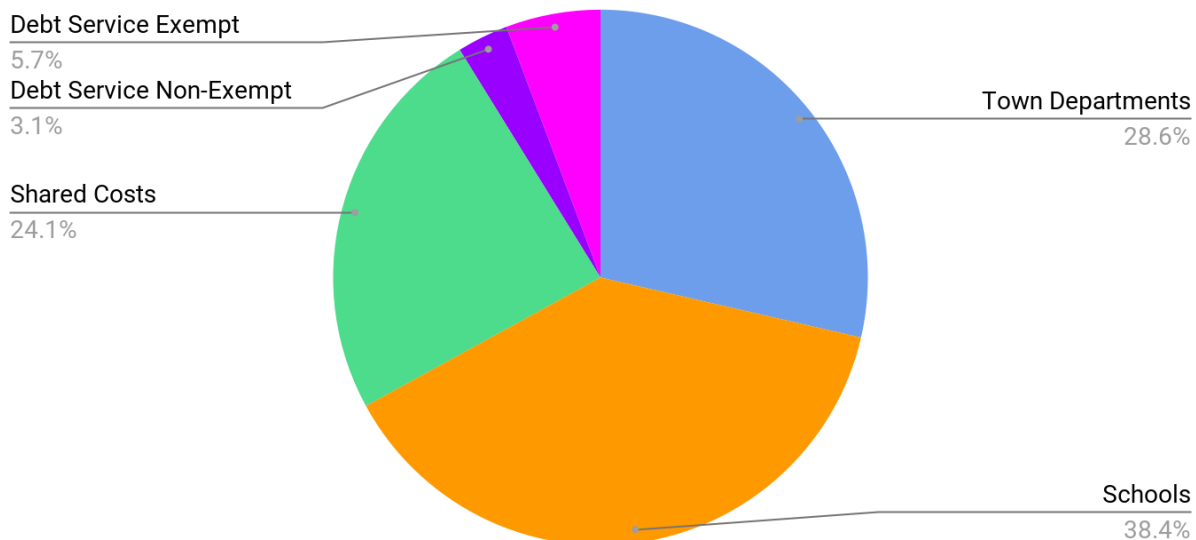
CPA Fund Debt Service – \$196,982 decrease to \$454,753 (-30.22%)

Title 5 Loan Repayments – \$15 decrease to \$19,470 (-0.08%)

FY23 General Fund Operating Budget

The General Fund Operating Budget of the Town (GBOB) includes Town Department Budgets, Schools, Shared Costs and Debt Service, and is budgeted for \$73,371,341. This is a 2.28% increase over FY22.

FY23 General Fund Operating Budget



The largest General Fund Operating Expenses of the Town are the Schools at 38.4%, the Town Departments at 28.6%, and Shared Costs at 24.1% Exempt Debt Service at 5.7% and Non-Exempt Debt Service at 3.1%.

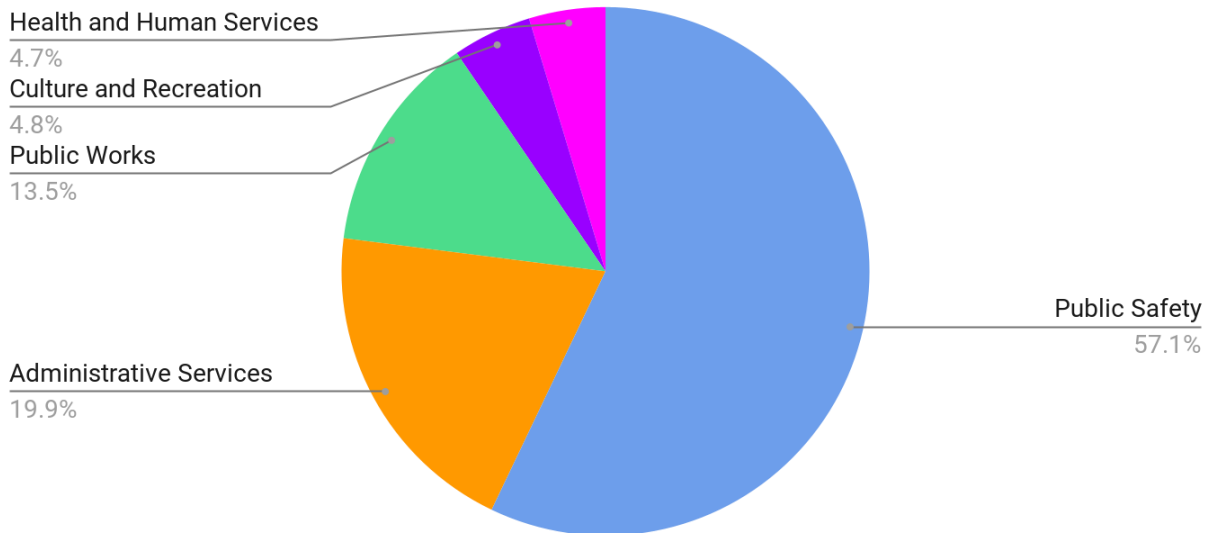
GFOB - Town Department Services

Town Department Services comprise 28.6% of the total budget, and those include:

Administrative Services – Town Meeting, Selectmen, Town Administrator, Human Resources, Finance (Assessors, Treasurer/Collector, Accounting), Employment Services, Independent Audit, Legal, Management Info Systems, Town Clerk, Elections & Registration, Conservation Commission, Planning, Engineering, Board of Appeals, Facilities Management, Telephone, Postage and Copy Machine, Finance Committee, and the Buzzards Bay Action Committee

Public Safety – Police, EMS, Fire, Inspections, Emergency Preparedness, Natural Resources, and Gnat Fly Control
 Public Works – DPW, Snow Removal, and Street & Traffic Lights
 Human Services – Board of Health, Special Workshop Opportunity Program, Council on Aging, Veterans’ Services, Visiting Nurses of Cape Cod
 Culture & Recreation – Library, Recreation, Historical Commission, and Archives Committee

FY23 Town Departments



Of all town departments, Public Safety is the largest at 57.1%, followed by Administrative Services at 19.9%, Public Works at 13.5%, Culture and Recreation at 4.8% and Health and Human Services at 4.7%. Salaries make up 77.31% of town department expenditures, and expenses are 22.69%.

FY23 salaries in Town Departments are \$16,222,339 which is an increase of \$638,091 increase over FY22. This increase is due to the addition of new positions, contractual increases, and an amount set aside in the Town Administrator’s budget for contracts that are in negotiations.

In FY22 funds were appropriated to create a Human Resources department, however as of the date of this report funds have not been expended, and the new Town Administrator has been conducting interviews for the position. If possible, the position will be filled before the start of FY23, of which there are funds available. The budget is level-funded for FY23, as the position and department are still needed.

The Director of Police Services has reviewed the Police Department needs and determined the structure should be updated, as it has not evolved much over the past 40 years. After review it was suggested five positions should be added, but after negotiating with the Acting Town Administrator just one sergeant position was created for FY23. Additional positions will be requested for the department in future years. A School Resource Officer position was considered to be added for the Upper Cape Cod Vocational Tech School, however that has been tabled until the terms of agreement can be negotiated. There is a possibility this position will come before town voters at a special town meeting in the fall, depending on discussions with UCT.

It should be noted that Facilities Management also wanted to create additional positions, however it was decided the Facilities Director position should be filled before additional staffing positions are created.

The Acting Town Administrator did adjust the Facilities Management budget to absorb the Memorial Community Building budget for the custodial position, which was previously under the Human Services budget. It is undetermined if this change will continue in future fiscal years.

The Conservation Commission had previously requested adding an Administrative Assistant to help with the workload, and the position is being added in FY23. MS4 Storm Water is being moved to the Engineering Department budget, since they have taken the lead, but Conservation will still provide support as needed.

The Finance Department saw a turnover in staff this past year, which allowed them to evaluate the structure. It was decided to eliminate an Account Clerk II position which was previously shared with the Assessor's office and Treasurer's/Collector's office. The position was no longer working efficiently within the department, especially with the increased utilization of online payments.

The estimated costs associated with the additional positions in the FY23 budget are detailed below, subject to agreement.

Additional Department Positions	Wages	FICA/ Benefits	Total
Police, Sergeant	\$96,027.00	\$28,629.61	\$124,656.61
Conservation, Admin Assistant	\$42,734.00	\$26,258.07	\$68,992.07
Finance, Account Clerk II	(\$40,623.00)	(\$26,164.13)	(66,787.13)
TOTAL FOR ALL POSITIONS	\$98,138.00	\$28,723.55	\$126,861.55

In addition to added positions in FY23, the Acting Town Administrator wanted to follow through with position reclassifications that had been discussed in previous years. These reclassifications, listed in the chart on the next page, do not result in a change to the department full time employees, and are subject to agreement.

Position Reclassifications	Wages	Fringe Benefits	Total	Difference
Assistant Assessor (M5-3) to Data Collector (G4-3)	(\$75,069.00) \$47,009.00	(\$3,340.57) \$2,091.90	(\$78,409.57) \$49,100.90	(\$29,308.67)
Building/Inspection Secretary II (A2-4) to Administrative Assistant (A3-1)	(\$41,537.00) \$42,741.00	(\$1,848.40) \$1,901.97	(\$43,385.40) \$44,642.97	\$1,257.57
Health Inspector (A8-4) to Assistant Health Agent (M4-1)	(\$63,595.00) \$75,983.00	(\$2,829.98) \$3,381.24	(\$66,424.98) \$79,364.24	\$12,939.26
Health Dept Secretary II (A2-4) to Administrative Assistant I (A3-1)	(\$41,537.00) \$42,741.00	(\$1,848.40) \$1,901.97	(\$43,385.40) \$44,642.97	\$1,257.57
Information Technology Director (Contract) to Information Tech Manager (M5-3)	(\$98,052.48) \$75,071.43	(\$4,363.34) \$3,340.68	(\$102,415.82) \$78,412.11	(\$24,003.71)
Information Tech Manager (M6-2) to Computer Network Technician (G6-3)	(\$88,939.00) \$49,383.81	(\$3,957.79) \$2,197.58	(\$92,896.79) \$51,581.39	(\$41,315.40)
Outreach Coordinator (A6-9) to Assistant Council on Aging Director/Outreach Coordinator (M4-1)	(\$63,663.00) \$66,483.00	(\$2,833.00) \$2,958.49	(\$66,496.00) \$69,441.49	\$2,945.49
TOTAL FOR RECLASSIFICATIONS	(\$72,980.24)	(\$3,247.65)	(\$76,227.89)	(\$76,227.89)

The total expenses in Town Departments is \$4,761,314, an increase of \$268,639 over FY22. While there were increases in some line items and decreases in other line items, the most significant change in town department expenses was moving the Memorial Community Building budget from Human Services budget to Facilities Management. Also, as mentioned in the summary, fuel budgets were increased 20% in March 2022 over the originally proposed FY23 budget in anticipation of rising oil costs.

GFOB - Education

Education is the largest component of the total budget at 38.4%, and FY23 is estimated to be \$28,200,984 which is a 2.45% increase over FY22.

Bourne School Department

The public schools are grade span schools :

Bournedale Elementary - Pre-Kindergarten through 2nd Grade

Bourne Intermediate School - 3rd Grade through 5th Grade

Bourne Middle School - 6th Grade through 8th Grade

Bourne High School - 9th Grade through 12th Grade

The Bourne School Department budget request for FY23 is \$24,938,159 which is a \$686,912 increase over FY22. While the actual budget for Bourne Schools is \$4,639,979 higher than the budgeted amount, there are budget offsets from :

- Federal/State Grants
- Revolving Funds (Transportation Fees and Athletic Fees)
- Military Mitigation
- School Choice Incoming Tuitions
- Special Education Circuit Breaker

These offsets reduce the budget paid by the General Fund because they are received by the School Department directly. Additionally, Chapter 70 State Aid is distributed to the Town for Bourne Public Schools. FY23 State Aid is estimated to be \$5,320,393.

Just as with the school year for 2020-2021, the current school year has been maneuvering the challenges associated with COVID-19, except this year the goal was to continue with sustained in-person learning.

Off Budget Expenses and Revenues for Bourne Students Education

Students from Bourne have the option to attend Charter Schools or a school in another town through School Choice, and these can create Off Budget Expenses. Similarly, students from other districts can choose to attend Bourne Public Schools.

These choices result in Receipts and Assessments for Charter Schools and School Choice that are outside of the school budget, however they are included in State Aid Revenue and State Aid Assessments on the Cherry Sheet. Because State Aid and assessments have not yet been finalized, budgeting is estimated based on the Preliminary FY23 Governor's Budget Proposal. These estimates are subject to change, resulting in an impact on the final FY23 budget. Funding education to be competitive with other public education alternatives available to students is important to maintain a positive balance.

In regards to School Choice, Bourne Public Schools receives fewer students into the district than it sends. For FY23 budgeting purposes it is estimated that the Bourne Schools will receive \$559,642 in School Choice Receiving Tuition, and \$906,870 is estimated to be paid by Bourne in School Choice Sending Tuition.

In regards to Charter Schools, Bourne saw a decrease in student enrollment which is unlike the trend from prior years. For FY23 budgeting purposes, Charter School Sending Tuition is estimated at \$2,383,140. Charter School Tuition State Aid Reimbursement to offset tuition is estimated at \$323,081. While Charter School Tuition State Aid Reimbursement is expected to be supplemented at a higher level, it is important to reiterate the FY23 Cherry Sheet has not been finalized and the final impact of Charter Schools on FY23 State Aid will remain to be seen.

Upper Cape Cod Regional Technical School

Upper Cape Cod Regional Technical School (UCT) provides important technical education for students in Bourne and surrounding communities, and is an excellent school that Bourne is proud to have. UCT assesses towns based on the number of Bourne students enrolled at Upper Cape Tech, the total number of students enrolled in the Town of Bourne, property values, per capita income, and State Aid. Any adjustments in student enrollment will create a major impact on the assessment to the Town.

The gross operating budget for UCT saw a 2.939% increase over FY22, totaling \$18,498,579. In FY23 total enrollment for UCT increased from 762 students to 772 students, however Bourne's enrollment remained the same as FY22 at 180 students. This puts Bourne's assessment at \$3,262,825, a decrease of

\$11,847 (-0.36%) over FY22.

GFOB - Shared Costs

Shared Costs are town-wide expenses consolidated so as not to be considered the responsibility of any individual department. The total of these expenses makes up 24.1% of the operating budget. These items include :

- Public Utilities
- Other Post-Employment Benefits
- Unemployment Compensation
- FICA/Social Security
- Group Insurance
- Insurance (Worker's Compensation, Building, Liability, Automobile, and Athletic)
- Retirement for County, State, and Special Legislation
- LIUNA Pension Fund
- Medicaid Reimbursement Program

Public Utilities

Public Utilities are estimated to be \$1,566,607 in FY23, a 2.60% increase, and encompasses shared costs for electricity, natural gas, and water.

Electricity is estimated to be \$1,111,607, a decrease of -0.02%, and is offset by an estimated \$700,000 Energy Credit Revenue in Local Receipts. This brings the estimated net cost for electricity to the Town to about \$411,607. The solar energy contract implemented in FY16 has shown to be extremely beneficial in offsetting the rising costs of electricity.

Natural gas estimate for FY23 is level-funded at \$415,000. In FY22 natural gas was established as part of the shared costs for public utilities and combined all of the natural gas expenditures for Town and Bourne Public Schools into one shared cost account. The goal of combining costs was to improve contractual terms for natural gas and explore Energy Performance Contracts that fund Capital Projects with energy savings.

Water is estimated to be \$40,000, and is a new budget beginning in FY23. Budget lines from individual departments and the school have been consolidated into one shared cost for public utilities.

There has been an ongoing effort to centralize all utility billing into the shared costs budget, and has been supported by the department heads.

Other Post-Employment Benefits

Other (Than Pension) Post-Employment Benefits (OPEB) shared cost is budgeted at \$279,338, a 30.90% increase over FY22.

OPEB is a liability the state requires towns to fund on an annual basis. This pre-funding budget item provides future health, dental and life insurance benefits for retired town and school employees.

The Town established a financial policy in 2018 to pre-fund OPEB, and that calculation takes the prior year budgeted amount and adds 10% of the prior year's growth. This slowly increases the funding needed to meet this liability when it comes time to pay out these required benefits. This policy limits impact on the operating budget and has no impact on the taxpayers, and is a practice that should be

continued.

FY22's OPEB budgeted amount is \$213,397 and the prior year's actual new growth is \$659,406. 10% of the prior year's growth rounds off to \$65,941. To be in accordance with the OPEB financial policy : $\$213,397 + \$65,941 = \$279,338$

Unemployment Compensation

Unemployment Compensation is a placeholder budget for any unemployment claims that may come up, and is level-funded from FY22 at \$70,000. No significant claims are expected to be made.

FICA Expense

FICA Expense is a 1.45% Medicare match provided by the town. There is a 2.07% increase to align with the salaries, and is budgeted at \$541,000.

Group Insurance

Group Insurance includes health insurance, dental insurance, and life insurance for all town and school employees. The FY23 cost is budgeted at \$8,711,270, an increase of \$72,770 over FY22 (0.84%).

A 3% increase is expected for health insurance, and dental insurance and life insurance are expected to remain flat. Also note that there is a Retired Teachers Health Insurance assessment on the Cherry Sheet, which is estimated at \$1,142,630 for FY23.

County Retirement

Country Retirement is paid to the Barnstable County Retirement Association and covers most town employees, both current and accrued from prior years. The budgeted amount for FY23 is \$4,415,874, a 4.61% increase over FY22.

The rate is discounted when a single payment is made on July 1st, and the town will be saving \$76,900 for FY23.

State Retirement

State Retirement is budgeted for a single, non-contributory surviving spouse of a state employee, per MGL Chapter 32 Section 59A. It is level-funded at \$866.

Special Legislation Retirement

Special Legislation Retirement is budgeted for a single, non-contributory employee. Voters at the 2016 Annual Town Meeting approved disability retirement for a police officer injured in the line of duty. Each year this retirement is budgeted at a pay increase if the individual were still working. This is budgeted at \$72,215, a 2% increase, until contract negotiations are settled.

Insurance

Insurances for the town which includes :

- Worker's Compensation – Level-funded at \$400,000

- Building Insurance – Level-funded at \$682,874

- Liability Insurance – Increased \$50,000 to \$500,000 (11.11%)

- Automobile Insurance – Level-funded at \$160,000

- Athletic Insurance – Level-funded at \$9,160

Exact numbers will not be known until year end, and costs could change depending on changes to wages, insurance claims, and additions of buildings and vehicles. For now, there is an estimated \$50,000 increase budgeted for FY23, totaling \$1,752,034.

LIUNA Pension Fund

LIUNA Pension Fund is for additional pensions for employees within the LIUNA union, and the town contributes a percentage. LIUNA has been working towards funding the pension obligation so there are no anticipated increases for FY23. FY23 is level-funded at \$300,000.

Medicaid Reimbursement Program

Medicaid Reimbursement Program is to cover the administrative costs directly associated with processing any school Medicaid reimbursements. FY23 is level-funded at \$2,000.

GFOB - Debt Service

Debt Service has two categories of obligations :

Non-Excluded Debt is ongoing Capital Outlay borrowing, paid within Proposition 2 ½ limits

Excluded Debt is major projects excluded from Proposition 2 ½ limits

Non-Excluded Debt Service of \$2,274,380 is a \$282,695 decrease over FY22 (-11.06%). The town's financial policy is to maintain Non-Exempt Debt Service between 3-5%, and FY23 is 3.10% of GFOB and is within current financial policy.

Excluded Debt Service includes the Bourne Veteran's Memorial Community Center, Bournedale School, the DPW Facility, the Bourne Intermediate School and the Police Facility. FY23 is budgeted for \$4,201,120, a \$98,805 decrease over FY22 (-2.3%).

Based on the Long-Term Debt Schedule provided to the Finance Committee :

EXCLUDED DEBT SERVICE FY23		
Permanent Bonding Principal and Interest		Est Final Payment
Bourne Veteran's Memorial Community Center	\$159,580	FY23
Bournedale Elementary School	\$615,574	FY32
DPW Public Works Building	\$497,862	FY39
Bourne Intermediate School Building	\$1,486,281	FY39
Police Station	\$1,367,858	FY40
Total Permanent Bonding Principal and Interest	\$4,127,155	
Temporary Bonding - Interest Only	\$73,965	
TOTAL EXCLUDED DEBT SERVICE FY23	\$4,201,120	

Overall debt and debt service ratios continue to be a concern for bond rating agencies, and the Town Administrator and Finance Director are looking for ways to reduce the Town's debt to improve the Town's bond rating.

Off Budget Expenditures

Off-Budget Expenditures show an estimated decrease of -5.81% to \$5,873,012 in FY23, and are made up of Cherry Sheet Assessments, Cherry Sheet Offsets, and Overlay Reserve.

Cherry Sheet Assessments and Offsets

These items consist of the Cherry Sheet Assessments that reduce the amount of State Aid received by the Town and Cherry Sheet Offsets that go directly to Bourne Public Schools or the Jonathan Bourne Public Library.

The Cherry Sheet Assessments for Bourne include:

- County Tax
- Retired Teachers Health Insurance
- Mosquito Control Projects
- Air Pollution Districts
- RMV Non-Renewal Surcharge
- Massachusetts Bay Transportation Authority
- Regional Transportation
- School Choice Sending Tuitions
- Charter School Sending Tuitions

Cherry Sheet Assessments and Offsets are based on the Preliminary FY23 Governor's Budget Proposal until FY23 Cherry Sheet is finalized. These budgets are subject to increase or decrease.

Overlay Reserve

Overlay Reserve is a reserve fund that covers tax abatements, and is maintained at the level recommended by the Assessor.

To be consistent with prior Finance Committee reports, all reserve accounts are together in one section, and a full description can be found within the Reserves and Fiscal Policy section, specifically on page 16.

Reserves and Fiscal Policy

Bourne's fiscal policies are well documented and continue to guide the Town for several years. While the numbers seem large, they are within the policy level. Reserves are a mechanism to set aside funds to meet future financial obligations, including expenses that arise unexpectedly. If financing these accounts was not maintained, they could be depleted within 2-3 years. With continued monitoring, Reserves help sustain Bourne. For example, when the use of Free Cash is used to balance the budget, this is a possible signal of possible financial instability. The Acting Town Administrator continued the prior Town Administrator's practice of not utilizing Free Cash to subsidize the budget, and this puts Bourne in a much better financial position.

The recent Financial Management Policies & Guidelines is dated 2018 and does not include all reserve accounts. For the purpose of transparency all reserve accounts will be listed, and the accounts included in the Financial Management Policies & Guidelines will have their "*documented policies italicized under the headers of each fund and in quotes for visibility.*"

Bourne's reserve accounts and policies are categorized as follows:

- Stabilization Fund
- Capital Stabilization Fund
- ISWM Stabilization Fund
- Employer Health Insurance Trust Fund
- Overlay Reserve
- Reserve Fund
- OPEB Trust Fund
- Climate Resiliency & Infrastructure Stabilization Fund
- Special Education Reserve Fund
- Free Cash Reserves

Stabilization Fund

"To maintain a long term Stabilization Fund for unforeseen emergency expenses and capital projects in accordance with Mass. General Laws Chapter 40 Section 58. To maintain a Stabilization Fund balance of at least 6% of the General Fund Operating Budget. The Town may appropriate funds from the Stabilization Fund for any lawful purpose with a two-thirds vote of Town Meeting."

Per the policy, FY22 6% GFOB is \$4,304,135

The Stabilization Fund balance was certified at \$4,472,719 as of July 1, 2021.

This puts the Stabilization Fund \$468,585 (1.04%) over policy.

Since the FY23 6% GFOB is \$4,413,068, no contribution is required to meet policy in FY23.

However, Article 10 of the annual town meeting will transfer \$100,000 from Free Cash to the Stabilization Fund, which will bring the total to \$4,572,719.

While the Stabilization Fund is above policy, the town is working towards a 10% level in future policy guideline discussions, which is recommended by bond rating agencies.

Capital Stabilization Fund

"To maintain a Capital Stabilization Fund for large capital items and to support the annual capital plan. Once the Stabilization Fund reaches 6% of the General Fund Operating Budget funds may be accumulated in the Capital Stabilization Fund."

As of November 30, 2021, the balance in the Capital Stabilization account was \$3,343,995.

Article 2 of the annual 2022 town meeting will utilize \$631,500 of Capital Stabilization to support debt service.

Article 11 of the annual 2022 town meeting will transfer \$428,000 from Free Cash to the Capital Stabilization.

The goal is to maintain 3-5 years of debt service payments in the fund. Five years of future debt service is \$2,500,638.

If approved, two annual town meeting articles listed above will bring the balance of the Capital Stabilization Fund to \$3,140,495.

The Stabilization Fund is within policy.

ISWM Stabilization Fund

“Funds set aside to cushion the impact on the Operating Budget after the landfill closes.”

While the policy seems simple it is very straight forward, there is currently no specified guideline for providing or maintaining funds.

As of November 30, 2021, the balance in the ISWM Stabilization Fund was \$533,997.

Employer Health Insurance Trust Fund

“It shall be the policy of the Town of Bourne to hold a reserve in the Health and Dental dedicated fund an amount to be less than four (4) months of average costs of Health and Dental assessments including all administrative fees. Additionally, at no time shall the fund hold less than one million six hundred thousand dollars (\$1,600,000) in reserves at the close of any fiscal year. The Town Administrator shall report the status of the Trust Fund to the Board of Selectman in February of each year and make the necessary adjustments in conjunction with the Town Finance Director. Should an appropriation be necessary, the Town Administrator shall bring forth an article for a Special or Annual Town Meeting for approval by the Board of Selectmen.”

As of February 28, 2022 the balance in the Employer Health Insurance Trust fund was \$7,462,130.

Employees contribution is \$2,066,985 and the town’s contribution is \$5,395,235.

The Employer Health Insurance Trust Fund is within policy.

Overlay Reserve

“To establish an annual Overlay Reserve for abatements and exemptions at an appropriate level based on an analysis of historical data and specific circumstances such as a property revaluation project. The Board of Assessors will recommend annually in December the amount required to be kept in the Overlay Reserve for next Fiscal Year.”

As of November 30, 2021 the balance in the Overlay Reserve Fund was \$1,241,493.

The recommended funding for FY22 is \$100,000, an increase of \$50,000 over FY21 (100.00%).

The Overlay Reserve Fund is within policy.

Reserve Fund

“To budget an annual Reserve Fund under the authority of the Finance Committee for unexpected and unforeseen budget needs of at least 0.5% of the General Fund Operating Budget”

Last year’s Finance Committee’s report stated:

“Funding of the Reserve fund under Article 1 is slightly less than the funding required in the current Financial Policy. However, the Town Administrator has recommended a change in policy as a Reserve

Fund in excess of \$350,000 should not be needed. The Finance Committee has concurred with this recommendation. Financial policy discussion on the policy to maintain the Reserve Fund at 0.5% of the General Fund Operating Budget is planned.”

This discussion did not take place during FY22, however the Finance Committee will bring this discussion to the new Town Administrator in FY23.

To stay consistent with the prior Town Administrator’s recommendation, FY23 is level-funded at \$350,000. If the Reserve Fund were to be funded at the policy’s 0.50% of GFOB, the budgeted amount would have been \$366,967, a difference of \$16,967.

While the Reserve Fund is not within the stated policy, the Finance Committee is comfortable with the recommended amount.

OPEB Trust Fund

“To maintain an OPEB Trust Fund to accumulate funds for Other than Pension Post-employment benefits. The long term goal for the Trust Fund is to fully fund the OPEB Liability.”

In accordance with the stated financial policy, \$805,000 was added to the fund at the fall 2021 special town meeting. As of November 30, 2021, the OPEB Trust Fund was funded at \$6,709,483.

Based on the analysis of Segal Consulting, the total 30-year OPEB liability as of June 30, 2021 was \$62,207,874 and 8.3% of the liability was funded. This liability is sensitive to both future interest rates and future health insurance costs.

Bond rating evaluations have noted the OPEB liability and the plans for addressing this liability are important for improving the bond rating of the Town. It is good to note that significant progress has been made since its implementation.

The OPEB Trust Fund continues to be funded in accordance with the stated policy.

Climate Resiliency & Infrastructure Stabilization Fund

The Climate Resiliency & Infrastructure Stabilization Fund was established by voters in Article 6 at the fall 2021 special town meeting. This fund supports planning to identify key climate-related hazards, vulnerabilities and strengths, as well as to develop future adaptation actions.

As of November 30, 2021, the balance in the Climate Resiliency & Infrastructure Stabilization Fund was \$150,000.

There is currently no financial policy for this fund.

Special Education Reserve Fund

The Special Education Reserve Fund is used to assist in providing funding for expenses related to the special education program at Bourne Public Schools.

As of November 30, 2021, the balance of the Special Education Reserve Fund was \$204,910. Article 13 of the annual 2022 town meeting will transfer \$150,000 from Free Cash to the Special Education Reserve Fund. This will bring the balance to \$354,910. When a student transfers unexpectedly into the district, the funds can quickly be depleted.

There is currently no financial policy for this fund.

Free Cash Reserves

“To have a certified Free Cash balance of at least 5% the current Fiscal Year General Fund Operating Budget at the beginning of each Fiscal Year. The Free Cash Balance will be maintained at 5% of the General Fund Operating Budget during the Fiscal Year.”

The calculation of Free Cash incorporates:

Surplus revenue - Revenue collections in excess of estimated revenues

Budget turn backs - Unexpended appropriations

Prior year's free cash - The fund balance from last June 30 that has not been appropriated for the current year's budget or other expenditures

Outstanding property taxes - Taxes collected from prior years or outstanding

Funds in the Free Cash reserves cannot be spent until certified, and once certified the funds are “free” because there are no restrictions on what they can be used for. The town can ask voters at Town Meeting to appropriate Free Cash for any purpose. However, it is important to remember that depleting Free Cash, especially to balance the annual budget, may suggest a community will face tighter financial constraints in the future. Free Cash should not supplement annual revenues, and a drawdown for this purpose might also have a negative impact on the town's credit rating.

Free Cash Financial Policy:

In 2015 a new Free Cash policy was implemented, consisting of two parts :

1. The town is to maintain a Free Cash Balance at 5% of the General Fund Operating Budget (GFOB). The proposed GFOB for FY23 is \$73,371,341. To be within financial policy guidelines, the minimum Free Cash Balance expected to be certified as of July 1, 2022 is \$3,668,567.

The proposed FY23 budget maintains Free Cash at this policy.

2. To appropriate no more than 50% of the Free Cash balance that is in excess of the 5% policy as operating revenue to balance the budget.

Like in FY22, the proposed FY23 budget uses no Free Cash for the budget and maintains Free Cash at this policy.

Free Cash Analysis

According to the information provided by the Acting Town Administrator and the Finance Director, at the end of the prior fiscal year (June 30, 2021) actual revenues for FY21 came in \$740,426 over budget and break down as follows :

New Growth Revenue - \$659,406. A \$289,406 increase over the \$370,000 budget

State Aid Revenue - \$8,814,960. A \$90,911 decrease over the \$8,905,871 budget

Local Receipts Revenue - \$7,634,385. A \$541,931 increase over the \$7,092,454 budget

The actual expenditures for the fiscal year were about \$2,749,448 lower than budgeted. This resulted in unspent budgets being turned back to Free Cash. While turn backs to Free Cash is a hotly debated topic, this trend is a welcome sight after facing the unknown financial impacts of COVID-19.

Mass DOR Certified Free Cash available to the Town as of July 1, 2021 at \$8,739,080, which was within policy and had an excess over policy of \$3,953,113.

At the end of each fiscal year, any appropriated funds that have not been spent are turned back to the general fund and certified as Free Cash, and projected revenues are reconciled with actual revenues. Just

like with FY22, no Free Cash will be used for the FY23 budget. Free Cash will continue to be monitored and discussion around its policy should be considered for the town's future financial stability.

Over FY22-FY23 it is anticipated that \$4,001,533.99 of the Certified Free Cash will be used to cover expenses and \$428,000 will be transferred to the Capital Stabilization Fund. After the proposed Special and Annual Town meeting expenditures from Free Cash, \$4,737,546.01 is anticipated to remain in Free Cash.

The chart below, that continues onto the next page, shows both the actual Free Cash expended at the 2021 fall special town meeting and proposed Free Cash expenditures for the 2022 annual town meeting.

FREE CASH ANALYSIS						
\$73,393,416.00 = FY23 General Fund Operating Budget		Free Cash Expensed & Proposed FY22-FY23	Free Cash Balance	% of FY23 GFOB	Excess over 5% of GFOB	Policy Allowance Free Cash for Budget
\$3,669,670.80 = 5% of GFOB						
CERTIFIED FREE CASH BALANCE 07/01/2021			\$8,739,080.00	12.2%	\$5,152,301.20	\$2,576,150.60
11/15/21	STM Article 1 Unpaid Bills	(\$2,688.45)	\$8,736,391.55	12.2%	\$5,149,612.75	\$2,574,806.38
11/15/21	STM Article 3 Capital Stabilization Fund	(\$310,000.00)	\$8,426,391.55	11.7%	\$4,839,612.75	\$2,419,806.38
11/15/21	STM Article 4 Special Education Reserve Fund	(\$150,000.00)	\$8,276,391.55	11.5%	\$4,689,612.75	\$2,344,806.38
11/15/21	STM Article 5 Other Post-Employment Liability	(\$515,000.00)	\$7,761,391.55	10.8%	\$4,174,612.75	\$2,087,306.38
11/15/21	STM Article 6 Climate Resiliency & Infrastructure Stabilization Fund	(\$150,000.00)	\$7,611,391.55	10.6%	\$4,024,612.75	\$2,012,306.38
11/15/21	STM Article 8 Investment Grade Energy Audit	(\$71,500.00)	\$7,539,891.55	10.5%	\$3,953,112.75	\$1,976,556.38
05/02/22	STM Article 1 - Proposed Unpaid Bills	(\$3,931.85)	\$7,535,959.70	10.5%	\$3,949,180.90	\$1,974,090.45
05/02/22	STM Article 3 - Proposed Funding for Old Bridge Road	(\$45,113.69)	\$7,490,846.01	10.4%	\$3,904,067.21	\$1,951,533.61
05/02/22	STM Article 4 - Proposed Funding for 229-239 Main Street	(\$50,000.00)	\$7,440,846.01	10.4%	\$3,854,067.21	\$1,926,533.61
05/02/22	ATM Article 1 - Proposed Consent Articles	(\$100,000.00)	\$7,340,846.01	10.2%	\$3,754,067.21	\$1,876,533.61
05/02/22	ATM Article 5 - Proposed Capital Expenditures	(\$1,905,300.00)	\$5,435,546.01	7.6%	\$1,848,767.21	\$923,883.61
<i>(continued to the next page...)</i>						

<i>(continued from the prior page...)</i>						
05/02/22	ATM Article 10 - Proposed Stabilization Fund	(\$100,000.00)	\$5,335,546.01	7.4%	\$1,748,767.21	\$873,883.61
05/02/22	ATM Article 11 - Proposed Capital Stabilization Fund	(\$428,000.00)	\$4,907,546.01	6.8%	\$1,320,767.21	\$659,883.61
05/02/22	ATM Article 12 - Proposed Human Services Grant	(\$20,000.00)	\$4,887,546.01	6.8%	\$1,300,767.21	\$649,883.61
05/02/22	ATM Article 13 - Proposed Special Education Reserve Fund	(\$150,000.00)	\$4,737,546.01	6.6%	\$1,150,767.21	\$575,883.61
	TOTAL USED	(\$4,001,533.99)	\$4,737,546.01	6.6%	\$1,150,767.21	\$575,883.61
Note:	This is a simple calculation of the possible increases/decreases to Free Cash, and does not include any year end adjustments done to certify Free Cash.					

Long Term Plan

The Long Term Plan, per the Town Charter, is included with the Town Administrator's budget message. It is important that the budget not only be considered in terms of the current year financial position, but with a long-term vision as well.

The Long Term Plan is in the corresponding appendix in the voter's handbook, and is based on estimated revenues and expenditures for this fiscal year, and projections of revenues and expenditures for the next four fiscal years. The projected reserves are shown within financial policy for guidelines FY23.

While the proposed budget and current service levels show there is no need for an override for at least five years, those projections could always change if economic conditions change. This is not expected to happen, and it is important to continue monitoring the Long Term Plan.

Summary

The Town of Bourne has greatly benefited from improved financial management in prior years. Last year the Human Resource Director and a Facilities Director were added back into the budget that had been previously cut in 2015–2016 . Both positions are still seen to be filled. The addition of an Interim Director of Police Services (until a Police Chief is hired) has seen increases in personnel training, as well as bringing in a consultant to propose structural changes within the Police Department. Residents should expect to see more personnel requests from the Police Department in the future. The South Side Fire Station Committee was disbanded and reformed so the committee would report to the Board of Selectmen instead of the Town Administrator. The Fire Chief did state staffing and operations would need to be assessed once the new station was built, but that is not expected to be this coming year.

It is important for staffing requests that could not be added into the budget be communicated to the Finance Committee, as it enables members to take measure of the town's anticipated growth.

Mandated government operations and public safety were priorities for most of FY22, but society is closer to being completely open. Even with the COVID-19 mandates, the town has been able to serve residents.

The proposed FY23 budget is the result of thorough examination of our town's priorities by town staff, as well as reviews by volunteers on boards and committees. This report isn't just to inform residents of the financial standing of Bourne, but is also a way to express the pride Finance Committee members have in serving. Members have proven they can work as a committee while simultaneously expressing our individual ideas and opinions. The underlying objective of balancing budgets, prioritizing capital projects, and properly funding reserves is to ensure Bourne continues to move onwards and upwards. The budget is not just monetary values, it is about the people that live in Bourne, work in Bourne, and dedicate their time to serve Bourne.

Respectfully submitted,

The Finance Committee, Town of Bourne

Special Town Meeting Articles

Special Town Meeting Article 1

Unpaid Bills

This article transfers \$3,993.09 to fund the payment of bills that arrived after the close of the previous fiscal year.

UNPAID BILLS			
Department	Vendor	Amount	Funding Source
Finance	Hobin & Hobin	\$1,262.25	Free Cash
Human Services	Big Brothers & Big Sisters	\$1,000.00	Free Cash
Fire	Convenient MD	\$400.00	Free Cash
Fire	Convenient MD	\$270.00	Free Cash
Fire	Stryker	\$666.40	Free Cash
Fire	Stryker	\$333.20	Free Cash
ISWM	WB Mason	\$61.24	ISWM Retained Earnings
	TOTAL	\$3,993.09	

Special Town Meeting Article 2

Amend ISWM Enterprise Fund – Pilot Leachate Program

This article transfers \$450,000 from ISWM Enterprise Fund retained earnings to fund the amendment to Article 6 voted at the November 16, 2020 Special Town Meeting, specifically to fund development, installation and operational costs associated with a Pilot Leachate Treatment System to be installed at the ISWM Facility. This appropriation is to continue important ongoing work.

Please refer to the corresponding appendix in the voter's handbook to see the certified retained earnings.

Special Town Meeting Article 3

Amend DPW Capital Project for Old Bridge Road

This article transfers \$45,113.69 from Free Cash to fund the amendment to Article 9 voted at the October 27, 2014 Special Town Meeting, specifically for repairing and replacing the roadway and retaining wall on Old Bridge Road in Buzzards Bay.

The project was approved but the work was never completed as the contract had never been signed, so the money remained set aside for this project. The contract was signed in August 2021 and the contractor began work in fall 2021, however the costs of the project have not been updated since the original quote. The funds requested in this article will cover the difference between the original quote and the current cost.

Special Town Meeting Article 4

Supplemental Budget for Environmental Remediation at the Community Building

This article appropriates \$50,000 from Free Cash for the purpose of assessing, monitoring, regulatory reporting, clean up and remediation in connection with 229-239 Main Street, pursuant to General Laws, Chapter 21E.

This is to create and file a Phase IV Assessment response to Mass DEP and to begin work on the identified remediation efforts. Once the Phase IV report is completed, we will understand the full scope of the project.

Special Town Meeting Article 5

Insert Departmental Revolving Funds into the General Bylaws

This article will establish the proposed town bylaw to govern departmental revolving funds.

Specifically referencing Chapter 44, § 53E½ :

“A revolving fund shall be established pursuant to this section by by-law or ordinance. The by-law or ordinance shall specify for each fund: (1) the programs or activities for which the revolving fund may be expended; (2) the departmental receipts in connection with those programs or activities that shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; and (4) any reporting or other requirements the city or town may impose.”

This statute was amended when the Municipal Modernization Act in 2016 was adopted, it required towns to establish a bylaw that specifies each revolving fund along with the required information. Bourne had continued its prior practice of annually reauthorizing by Town Meeting vote, without establishing a bylaw. Town counsel has deemed this to be a simple oversight error that should be corrected.

It should be noted that the warrant closed on March 17th and the Finance Committee was notified on March 30th of an additional article. As of April 6th, the proposed bylaw drafted as it appears in the voter handbook. While the bylaw should appear before the Bylaw Committee for approval before being brought to voters at Town Meeting, the new Town Administrator has requested both the Board of Selectmen and the Finance Committee to support this article if it is not approved by the Bylaw Committee. Though it has been explained by town counsel to be a straightforward article, one of the responsibilities of the Finance Committee is to ensure the checks and balances on all matters proposed to voters at Town Meeting have been met. The new Town Administrator advised the Finance Committee that the Bylaw Committee will be meeting on April 13th to discuss the proposed bylaw.

Annual Town Meeting Articles

Annual Town Meeting Articles 1

Annual Consent Article

Article 1 combines six housekeeping articles that are voted at each Annual Town Meeting into one article. This way only one vote is required instead of six separate votes.

1. Regular Required Authorizations :
 - a. Chapter 91 of the General Laws
 - b. Road Contracts
 - c. Grant Program Authorization
 - d. Contracts in Excess of Three Years
 - e. Authorize the Treasurer and Town Collector to enter into agreements with banking institutions
 - f. Authorize the Board of Selectmen to allocate funds received from Medicaid
2. Elected Official Salaries : Fixes the salaries and compensation of all elected officials to begin on July 1, 2022, for a total of \$64,079.00.
 - a. \$644.00 Town Moderator - level-funded
 - b. \$14,280.00 Board of Selectmen Members - level-funded (4 members @ \$3,570 each)
 - c. \$4,590.00 Board of Selectmen Chair - level-funded
 - d. \$44,565.00 Town Clerk - increasing \$2,607.51
3. Chapter 90 : Appropriates funds received from Chapter 90 State Aid Highway
4. Reserve Fund : \$350,000 to fund the Finance Committee Reserve Fund. This Reserve Fund is appropriated annually, and further explanation can be found in the Reserves and Fiscal Policy section, specifically page 16.
5. Revolving Funds : Annual authorization of Revolving Funds. These funds were set up to receive program fees and to pay program expenses from those fees collected. Total funding proposed is \$590,000. For complete analysis please refer to the table within the article, but an overview of these include :
 - a. \$175,000.00 - Recreation Programs Fund
 - b. \$75,000.00 - Shellfish Propagation Fund
 - c. \$50,000.00 - Transportation Revolving Fund
 - d. \$20,000.00 - Public Library Book Fund
 - e. \$100,000.00 - Council on Aging (COA) Supportive Day/Bridging the Years
 - f. \$100,000.00 - COA Programs
 - g. \$10,000.00 - Community Building Rental Fund
 - h. \$60,000.00 - Tax Title Collection Fund
6. Accrued Contractual Compensated Absences : \$100,000 will be transferred from Free Cash to fund costs related to the payment of contractual obligations for compensated absences when certain employees retire.

Annual Town Meeting Article 2

Regular Annual Expenses – Fiscal Year 2023 Budget

The General Fund Operating Budget of the Town (GBOB) includes Town Department Budgets, Schools, Shared Costs and Debt Service, and is budgeted for \$73,371,341. This is a 2.28% increase over FY22.

For a complete analysis of the GFOB, please refer to FY23 General Fund Operating Budget beginning on page 6.

Annual Town Meeting Article 3

Sewer Enterprise Budget

Article 3 funds the sewage collection and disposal system servicing Buzzards Bay. User fees are collected for the Sewer Enterprise Fund that pay system expenses on the sewer system.

Revenues

Revenues are estimated at \$1,488,138, an \$8,700 increase over FY22 (0.59%) and include:

Retained Earnings – \$74,000, increase of \$24,000 (48.00%)

Sewer Enterprise Revenues – \$1,414,138, decrease of \$15,300 (-1.07%)

Expenditures

The proposed Sewer Department operating budget of \$1,488,138 is a \$8,700 increase over FY22 (0.59%) and includes :

Salaries and Wages – decreased \$24,579 to \$189,441 (-11.48%)

Expenses – increased \$28,007 to \$1,095,110 (2.62%)

General Fund Administration Fees – increased \$5,272 to \$153,587 (3.55%)

Salaries and wages will have a slight decrease in FY23, but it should be noted the department is less a part-time administrative secretary, and the overtime wages were increased to bring the budget closer to actual expenditures seen in FY21 and FY22.

The new Town Administrator proposed an electricity increase for when the new wastewater facility comes online, however the Board of Sewer Commissioners decided not to increase the sewer line. The Board did decide to offset the sewer operating budget by increasing the use of Retained Earnings. In the original proposed budget, the use of Retained Earnings was level-funded over FY22. The new Town Administrator plans to get Sewer's electricity locked into a contract, as well as analyze actual invoices received and assess expenses to ensure charges are correctly categorized.

Last year's Finance Committee report noted one of the impacts on the sewer rates this year has been the delay in the Calamar project in Buzzards Bay. There have been more delays with the project, but the facility is expected to open in September 2022. This project will bring 122 senior housing units and will bring an estimated annual revenue of about \$140,000 to the Sewer Enterprise Fund. Because the building will not be occupied until September 2022, next year's actual revenue will be lower and not the full amount.

The Sewer Commissioners have had discussions to develop a policy around Sewer Retained Earnings, but nothing has been finalized or approved.

Annual Town Meeting Article 4

ISWM Enterprise Budget

The Integrated Solid Waste Management (ISWM) operation is a regional landfill and transfer center. Fees charged to pay expenses are put into the ISWM Enterprise Fund. ISWM pays for the curbside pickup and disposal of household trash, curbside recycling collection, the cost of the recycling center at the landfill, and disposal of hazardous materials and waste generated by our DPW. Additionally, ISWM pays Bourne a Host Community Fee based on the tonnage flowing through the gate.

Under the Covanta contract, ISWM business continues to be stable. The proposed operating budget increased \$312,855 to \$12,663,043 (2.53%).

Revenues

Revenues are estimated at \$13,263,043 a \$312,855 increase over FY22 (2.42%).

Retained Earnings will not be used in FY23, whereas \$365,000 was used in FY22

Facility Receipts – Increased \$677,855 to \$13,263,043 (5.39%)

Expenditures

The proposed ISWM operating budget of \$13,263,043 is a \$312,855 increase over FY22 (2.42%) and includes :

Salaries and Wages – increased \$3,386 to \$2,234,137 (0.15%)

Expenses – increased \$248,410 to \$7,137,910 (3.61%)

General Fund Administration Fees – increased \$61,059 to \$2,390,996 (2.62%)

Host Community Fee – level-funded at \$900,000

The Reserve Fund is considered an Off-Budget Expenditure, and that being level-funded at \$600,000.

The largest decrease in ISWM expenses in FY23, like in FY22, is related to ISWM debt. At the fall 2021 special town meeting, \$365,000 was paid off to reduce the outstanding balance on ISWM's debt and lessened future debt service expenses. Also like in FY22, the largest increase was \$250,000 in Other Contracted Services, which relates to leachate disposal. Expenses related to leachate are expected to continue to increase as they continue to develop different procedures to fine-tune the leachate for disposal.

For the past five years, the staff at ISWM has continued to work towards extending the life of the landfill operation. They are in the final stages of the permitting process to extend the life of the landfill, and held a successful public hearing in March 2022 where the Board of Health approved the presented plans for expansion.

Annual Town Meeting Article 5

Capital Budget – Fiscal Year 2023

According to our Fiscal Policy, the town is required to establish and maintain a five-year capital improvements plan, as well as develop capital financing strategies consistent with established fiscal policies. The Capital Outlay Committee reviews the town's proposed capital improvements and helps assess the capital plan for not only the current fiscal year but the next five years as well.

Total FY23 Capital Requests = \$17,857,601

Total FY23 Capital Requests recommended for the Annual Town Meeting = \$4,509,101

Funding sources for these capital requests are as follows :

Total Free Cash utilized is \$1,905,300

Total Waterways Fund utilized is \$200,000

General Debt utilized is \$450,000

Total ISWM Retained Earnings utilized is \$1,808,130

Other Funding Utilized \$145,671

There was a request for \$12,000,000 for the upcoming South Side Fire Station, however since land has not yet been secured the project has been pushed out.

Please refer to the corresponding appendices in the voter handbook for the FY23 Capital Outlay Plan and the Five-Year Capital Plan.

Annual Town Meeting Article 6

Committee Reports

This article allows for Reports and Recommendations to be presented by representatives of committees and town officers. As of April 6, 2022, no committees or town officers have informed the new Town Administrator of a report to be submitted to town meeting. There is still time for committees and town officials to submit a report to the Moderator.

Annual Town Meeting Article 7

Close Out and Transfer Balances

This article allows unused funds approved at prior town meetings to be returned to the funding sources they were previously transferred. The purposes for which these funds were originally voted have been completed and these funds are no longer needed.

The requested transfers are listed on the next page, totaling \$114,109.56, and will be returned to their respective CPA funding sources.

COMMUNITY PRESERVATION ARTICLES				
	Article Description	Voted	Balance	Fund To Return To
A	Keith Field Renovations	STM May 2014	\$16,503.94	Open Space/Recreation Reserves
B	Convert Tennis Courts	STM Oct. 2014	\$12,963.33	Undesignated Fund Balance
TOTAL OPEN SPACE				\$29,467.27
C	Emergency Rent	ATM May 2021	\$2,000.00	Community Housing Reserves
TOTAL COMMUNITY HOUSING				\$2,000.00
D	Conservator	STM Oct. 2011	\$2,000.00	Historic Reserves
E	Vault Renovations	ATM May 2013	\$1,335.60	Historic Reserves
F	Pocasset Community Building	STM Oct 2019	\$79,306.69	Historic Reserves
TOTAL HISTORIC				\$82,642.29

Annual Town Meeting Article 8

Community Preservation Fund Projects

At the April 2005 election Bourne voters adopted the Community Preservation Act (CPA). This replaced the Open Space Act and allowed the town to receive matching state funds based on a 3% tax levy surcharge. The provisions of the CPA created a Community Preservation Committee, and annually allows funds to be allocated for open space, historic preservation, affordable housing, and recreation.

A complete list of proposed projects can be found in Article 8 of the voter handbook.

The CPA estimated revenue for FY23 is \$1,921,899.

Annual Town Meeting Article 9

Community Preservation Committee – Administrative & Operating Expenses

This article funds the operating expenses of the Community Preservation Committee for \$75,000 from Free Cash, which is the same as voted at the 2021 annual town meeting. CPA allows up to 5%, which would be \$83,000, however the Chair of the committee believes \$75,000 is sufficient.

Annual Town Meeting Article 10

Stabilization Fund

This article transfers \$100,000 from Free Cash into the Stabilization Fund.

To be consistent with prior Finance Committee reports, all reserve accounts are together in one section, and a full description can be found within the Reserves and Fiscal Policy section, specifically on page 16.

Annual Town Meeting Article 11

Capital Stabilization Fund

This article transfers \$428,000 from Free Cash into the Capital Stabilization Fund.

To be consistent with prior Finance Committee reports, all reserve accounts are together in one section, and a full description can be found within the Reserves and Fiscal Policy section, specifically on page 15.

Annual Town Meeting Article 12

Human Services Grant Program

The Human Services Grant supports funding provided to the Human Services Committee. This used to be an expense line item within the annual budget, however it was removed in the prior fiscal year by the prior Town Administrator because this was not in compliance with Mass DOR regulations. To ensure funding to the Human Services Committee, the prior Town Administrator created a Human Services Grant program.

Article 12 of the 2022 annual town meeting will transfer \$20,000 from Free Cash into the Human Services Grant. Since the fund is spent in its entirety every year, this will bring the fund to \$20,000 and no balance is expected to carry over.

Annual Town Meeting Article 13

Special Education Reserve Fund

This article transfers \$150,000 from Free Cash into the Special Education Reserve Fund.

To be consistent with prior Finance Committee reports, all reserve accounts are together in one section, and a full description can be found within the Reserves and Fiscal Policy section, specifically on page 17.

Annual Town Meeting Article 14

Special Legislation – Establish a “Shellfish Mitigation Fund”

This article authorizes the Board of Selectmen to seek special legislation allowing the town to establish a Shellfish Mitigation Fund. Mitigation payments are paid to the Bourne Conservation Commission to offset environmental projects, and this will allow those monies to be deposited and held in a separate fund to be used exclusively for shellfish resource enhancements, shellfish habitats or capital improvements specific towards the propagation of shellfish.

Annual Town Meeting Article 15

Amend Bylaw 3.1.28 – Temporary Repairs of Private Ways

This article will amend the Town of Bourne Bylaws, Article 3.1 Public Safety and Good Order, Section 3.1.28 – Temporary Repairs of Private Ways. The current section will be deleted and replaced with the proposed language in the article. The purpose of this bylaw is to clearly define how temporary repairs to private ways will be made. It is key to note these pertain to private ways that have not been accepted by the Town but have been continuously open to public use for six years and which will remain open to public use. Private ways posted as restricted in use to only owners and/or their guests will not be maintained under this bylaw.

This bylaw also defines :

- A. Owners Responsible for Private Ways
- B. Emergency Temporary Repairs
- C. Temporary Repairs
- D. Scope of Authorized Temporary Repairs
- E. Liability of the Town

Please see the full article description in the voter handbook. Concerns were brought up at the April 4th meeting regarding oversight and possible expenditures. Since the Finance Committee will not be taking their vote until after the publishing of this report, please also refer to the Finance Committee recommendation in the voter handbook.

Annual Town Meeting Article 16

Establishment of an Adult Education and Continuing Education Revolving Fund

This article will establish a revolving fund for adult education and continuing education programs at Bourne Public Schools, as within the provisions of MGL Chapter 71, Section 71E.

Once the fund is created, it will become part of the annual consent article.

Special Town Meeting Roll Call Votes

Article 1: Unpaid Bills				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 2: Amend ISWM Enterprise Fund - Pilot Leachate Program				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 3: Amend DPW Capital Project for Old Bridge Road				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 4: Supplemental Budget for Environmental Remediation at the Community Building				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 5: Insert Departmental Revolving Funds into the General Bylaws				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Annual Town Meeting Roll Call Votes

Article 1: Annual Consent Article				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Annual Town Meeting Roll Call Votes (con't)

Article 2: Regular Annual Expenses - Fiscal Year 2023 Budget				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 3: Sewer Enterprise Budget				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 4: ISWM Enterprise Budget				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 5: Capital Budget - Fiscal Year 2023				
VOTE: 8 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 6: Committee Reports				
VOTE: 9 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 7: Close Out and Transfer Balances				
VOTE: 9 - 0 - 0				
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Yes

Article 8: Community Preservation Fund Projects				
VOTE: 8 - 0 - 1				
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne Abstain

Annual Town Meeting Roll Call Votes (con't)

Article 9: Community Preservation Committee - Administrative & Operating Expenses					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

Article 10: Stabilization Fund					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

Article 11: Capital Stabilization Fund					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

Article 12: Human Services Grant Program					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

Article 13: Special Education Reserve Fund					
VOTE: 9 - 0 - 0					
Renée Gratis		Yes	Katherine Jones		Yes
Amanda Bongiovanni		Yes	Thomas Joyce		Yes
James Sullivan		Yes	Richard Lavoie		Yes
			Kathleen LeGacy		Yes
			Arthur Wayne Sampson		Yes
			William Towne		Yes

Article 14: Special Legislation - Establish a “Shellfish Mitigation Fund”					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

Article 15: Amend Bylaw 3.1.28 - Temporary Repairs of Private Ways					
VOTE: 7 - 0 - 2					
Renée Gratis		Yes	Katherine Jones		Yes
Amanda Bongiovanni		Yes	Thomas Joyce		Yes
James Sullivan		Yes	Richard Lavoie		Abstain
			Kathleen LeGacy		Abstain
			Arthur Wayne Sampson		Yes
			William Towne		Yes

Annual Town Meeting Roll Call Votes *(con't)*

Article 16: Establishment of an Adult Education and Continuing Education Revolving Fund					
VOTE: 9 - 0 - 0					
Renée Gratis	Yes	Katherine Jones	Yes	Kathleen LeGacy	Yes
Amanda Bongiovanni	Yes	Thomas Joyce	Yes	Arthur Wayne Sampson	Yes
James Sullivan	Yes	Richard Lavoie	Yes	William Towne	Yes

APPENDIX B

Fiscal Year 2023 Operating Budget

FISCAL 2022 & 2023 SOURCES & USES OF FUNDS				
	Budget 2022	Proposed Budget 2023	\$ Increase / Decrease over Prior Year	% Increase / Decrease over Prior Year
GENERAL FUND REVENUES				
<u>Property Taxes</u>				
Prior Year Tax Levy Limit PY - Amended New Growth	\$ 50,126,269	\$ 52,038,832	\$ 1,912,563	3.82%
2.5% Allowance	1,253,157	1,300,970	47,813.00	3.82%
New Growth	659,406	385,000	(274,406.00)	-41.61%
Override	-	-	-	-
Sub-total	52,038,832	53,724,802	1,685,970.00	3.24%
Debt Exclusion	4,258,028	4,161,726	(96,302.00)	-2.26%
Cape Cod Commission Tax	205,795	210,940	5,145.00	2.50%
Unused Levy Capacity	(38,555.00)	-	38,555.00	
Total Tax Levy	\$ 56,464,100	\$ 58,097,468	\$ 1,633,368.00	2.89%
<u>State Aid</u>				
Cherry Sheet Net Revenue	\$ (77,457)	\$ 139,358	\$ 216,815	-279.92%
Cherry Sheet Assessments	5,346,340	5,181,035	(165,305)	-3.09%
Chapter 70 Total	5,268,883	5,320,393	51,510	0.98%
Charter School Reimbursement	480,284	323,081	(157,203)	-32.73%
School Choice Receiving Tuition*	808,724	559,642	(249,082)	-30.80%
Unrestricted General Govt Aid	1,611,107	1,654,607	43,500	2.70%
Veterans Benefits	138,937	137,000	(1,937)	-1.39%
Exemptions: Vets, Blind, Surv Sp & Elderly	93,484	91,133	(2,351)	-2.51%
State Owned Land	673,586	673,214	(372)	-0.06%
Public Libraries*	30,211	32,335	2,124	7.03%
Total State Aid	\$ 9,105,216	\$ 8,791,405	\$ (313,811)	-3.45%
<u>Local Receipts</u>				
Motor Vehicle Excise	\$ 2,860,186	\$ 2,701,058	\$ (159,128)	-5.56%
Other Excise - Meals Tax	300,000	400,000	100,000	33.33%
Other Excise - Room/Hotel	150,000	300,000	150,000	100.00%
Other Excise - Boat	55,000	55,000	-	0.00%
Penalties & Interest	175,000	175,000	-	0.00%
Payments in Lieu	20,000	20,000	-	0.00%
Marinas	1,160,000	1,260,000	100,000	8.62%
Other Dept Revenue	275,000	275,000	-	0.00%
Licenses & Permits	700,000	700,000	-	0.00%
Fines & Forfeits	130,000	130,000	-	0.00%
Investment Income	100,000	25,000	(75,000)	-75.00%
Miscellaneous-Recurring	630,000	630,000	-	0.00%
Miscellaneous-Recurring Energy Credits	700,000	700,000	-	0.00%
Miscellaneous-Non Recurring	160,408	64,116	(96,292)	-60.03%
Total Local Receipts	\$ 7,415,594	\$ 7,435,174	\$ 19,580	0.26%
<u>Other Sources</u>				
ISWM General Fund Support	\$ 2,329,937	\$ 2,390,996	\$ 61,059	2.62%
Sewer General Fund Support	148,315	153,587	5,272	3.55%
Total Other Sources	\$ 2,478,252	\$ 2,544,583	\$ 66,331	2.68%
<u>Special Revenues</u>				
Conservation Comm.	\$ 30,000	\$ 30,000	\$ -	0.00%
PL 874	200,000	150,000	(50,000)	-25.00%
Ambulance Fees	1,325,000	1,300,000	(25,000)	-1.89%
CPA Fund Debt Service	651,735	454,753	(196,982)	-30.22%
Title 5 Loan Repayments	19,485	19,470	(15)	-0.08%
Waterways Fund for Operating Budget	140,000	140,000	-	0.00%
Special Education Reserve	-	-	-	
Total Special Revenue Funds	\$ 2,366,220	\$ 2,094,223	\$ (271,997)	-11.50%
Total General Fund Revenues	\$ 77,829,382	\$ 78,962,853	\$ 1,133,471	1.46%
<u>Use of Reserves</u>				
Free Cash for Budget	\$ -	\$ -	\$ -	
Capital Stabilization for Debt Service	491,469	631,500	140,031	28.49%
Total Use of Reserves	\$ 491,469	\$ 631,500	\$ 140,031	28.49%
Grand Total Revenues	\$ 78,320,851	\$ 79,594,353	\$ 1,273,502	1.63%

FISCAL 2022 & 2023 SOURCES & USES OF FUNDS				
	Budget 2022	Proposed Budget 2023	\$ Increase / Decrease over Prior Year	% Increase / Decrease over Prior Year
GENERAL FUND EXPENSES				
<u>Town Budget</u>				
General Government Services-Salaries	\$ 2,697,219	\$ 2,645,713	\$ (51,506)	-1.91%
-Expenses	1,389,115	1,530,770	141,655	10.20%
Public Safety Services-Salaries	9,472,380	10,144,377	671,997	7.09%
-Expenses	1,678,120	1,837,185	159,065	9.48%
Public Works Services-Salaries	1,911,030	1,952,899	41,869	2.19%
-Expenses	815,620	872,985	57,365	7.03%
Health & Human Services-Salaries	698,353	684,250	(14,103)	-2.02%
-Expenses	407,620	298,005	(109,615)	-26.89%
Culture & Recreation Services-Salaries	805,266	795,100	(10,166)	-1.26%
-Expenses	202,200	222,369	20,169	9.97%
Total Town	\$ 20,076,923	\$ 20,983,653	\$ 906,730	4.52%
<u>Schools</u>				
Bourne School Department	\$ 24,251,247	\$ 24,938,159	\$ 686,912	2.83%
Upper Cape Technical School	3,274,672	3,262,825	(11,847)	-0.36%
Total Schools	\$ 27,525,919	\$ 28,200,984	\$ 675,065	2.45%
<u>Shared Costs</u>				
Shared Costs-Public Utilities	\$ 1,526,885	\$ 1,566,607	\$ 39,722	2.60%
Shared Costs	15,748,849	16,144,597	395,748	2.51%
Total Shared Costs	\$ 17,275,734	\$ 17,711,204	\$ 435,470	2.52%
Total Operating Budget	\$ 64,878,576	\$ 66,895,841	\$ 2,017,265	3.11%
<u>Capital Budgets</u>				
Debt Service Budget Non Exempt	\$ 2,557,075	\$ 2,274,380	\$ (282,695)	-11.06%
Debt Service Budget Exempt	4,299,925	4,201,120	(98,805)	-2.30%
Total Debt Service	\$ 6,857,000	\$ 6,475,500	\$ (381,500)	-5.56%
Total General Fund Budget	\$ 71,735,576	\$ 73,371,341	\$ 1,635,765	2.28%
<u>General Articles</u>				
Reserve Fund	350,000	350,000	-	0.00%
Total General Articles	\$ 350,000	\$ 350,000	\$ -	0.00%
<u>Off-Budget Expenditures</u>				
Cherry Sheet Assessments	\$ 5,346,340	\$ 5,181,035	\$ (165,305)	-3.09%
Cherry Sheet Offsets*	838,935	591,977	(246,958)	-29.44%
Overlay Reserve	50,000	100,000	50,000	100.00%
Total Off Budget Expenses	\$ 6,235,275	\$ 5,873,012	\$ (362,263)	-5.81%
Grand Total Expenses	\$ 78,320,851	\$ 79,594,353	\$ 1,273,502	1.63%
GENERAL CAPITAL				
<u>Capital Financing Sources</u>				
Article Closeouts	\$ -	\$ 95,671	\$ 95,671	
Capital Premium Reserve	-	-	-	
Transfer from Enterprise	-	-	-	
CPA Fund for Capital Projects	-	-	-	
Waterways Fund for Capital Projects	200,000	200,000	-	0.00%
Free Cash for Capital Projects	1,535,010	1,905,300	370,290	24.12%
ATM Borrowing	-	450,000	450,000	
STM/FTM Borrowing	-	-	-	
Total Capital Financing Sources	\$ 1,735,010	\$ 2,650,971	\$ 915,961	52.79%
<u>Capital Expenditures</u>				
STM Articles Capital	\$ -	\$ -	\$ -	
ATM Separate Capital Articles	-	-	-	
ATM Articles Capital	1,735,010	2,650,971	915,961	52.79%
Total Capital Expenses	\$ 1,735,010	\$ 2,650,971	\$ 915,961	52.79%
	-	-		

FISCAL 2022 & 2023 SOURCES & USES OF FUNDS				
	Budget 2022	Proposed Budget 2023	\$ Increase / Decrease over Prior Year	% Increase / Decrease over Prior Year
SEWER REVENUES				
<u>Revenues</u>				
Retained Earnings	\$ 50,000	\$ 74,000	\$ 24,000	48.00%
Retained Earnings for Articles	-	-	-	100.00%
Sewer Enterprise Revenues	1,429,438	1,414,138	(15,300)	-1.07%
Total Revenues	\$ 1,479,438	\$ 1,488,138	\$ 8,700	0.59%
SEWER EXPENSES				
<u>Expenditures</u>				
Salaries & Wages	\$ 214,020	\$ 189,441	\$ (24,579)	-11.48%
Expenses	1,067,103	1,095,110	28,007	2.62%
General Fund Admin. Fees	148,315	153,587	5,272	3.55%
Total Operating Budget	\$ 1,429,438	\$ 1,438,138	\$ 8,700	0.61%
<u>Off Budget Expenditures</u>				
Reserve Fund	\$ 50,000	\$ 50,000	\$ -	0.00%
Total Off Budget Expenditures	\$ 50,000	\$ 50,000	\$ -	0.00%
Grand Total Expenses	\$ 1,479,438	\$ 1,488,138	\$ 8,700	0.59%
SEWER CAPITAL				
<u>Capital Financing Sources</u>				
Retained Earnings	\$ 81,000	\$ -	\$ (81,000)	
Available funds - ARPA	-	50,000	50,000	-
Bond Financing	-	-	-	-
Total Capital Financing Sources	\$ 81,000	\$ 50,000	\$ (31,000)	-38.27%
<u>Capital Expenditures</u>				
Project Costs	81,000	50,000	(31,000)	-38.27%
Total Capital Expenses	\$ 81,000	\$ 50,000	\$ (31,000)	-38.27%
ISWM REVENUES				
<u>Operating Revenues</u>				
Retained Earnings	\$ 365,000	\$ -	\$ (365,000)	
Facility Receipts	12,585,188	13,263,043	677,855	5.39%
Total Revenues	\$ 12,950,188	\$ 13,263,043	\$ 312,855	2.42%
<u>Use of Reserves</u>				
Post Closure Reserves	\$ -	\$ -	\$ -	
Retained Earnings for Articles	-	-	-	
Total Use of Reserves	\$ -	\$ -	\$ -	
Grand Total Revenues	\$ 12,950,188	\$ 13,263,043	\$ 312,855	2.42%
ISWM EXPENSES				
<u>Operating Expenditures</u>				
Salaries & Wages	\$ 2,230,751	\$ 2,234,137	\$ 3,386	0.15%
Expenses	6,889,500	7,137,910	248,410	3.61%
General Fund Admin. Fees	2,329,937	2,390,996	61,059	2.62%
Host Community Fee	900,000	900,000	-	0.00%
Total Expenditures	\$ 12,350,188	\$ 12,663,043	\$ 312,855	2.53%
<u>Off Budget Expenditures</u>				
Reserve Fund	\$ 600,000	\$ 600,000	\$ -	0.00%
Total Off Budget Expenditures	\$ 600,000	\$ 600,000	\$ -	0.00%
Grand Total Expenses	\$ 12,950,188	\$ 13,263,043	\$ 312,855	2.42%
ISWM CAPITAL				
<u>Capital Financing Sources</u>				
Retained Earnings	\$ 1,002,500	\$ 1,808,130	\$ 805,630	80.36%
Available funds	-	-	-	
Bond Financing	-	-	-	
Total Capital Financing Sources	\$ 1,002,500	\$ 1,808,130	\$ 805,630	80.36%
<u>Capital Expenditures</u>				
Project Costs	\$ 1,002,500	\$ 1,808,130	\$ 805,630	80.36%
Total Capital Expenses	\$ 1,002,500	\$ 1,808,130	\$ 805,630	80.36%

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function GENERAL GOVERNMENT						
Dept 112-TOWN REPORTS						
Expense	6,500.00	5,988.97	6,500.00	4,165.54	6,500.00	6,500.00
Total	6,500.00	5,988.97	6,500.00	4,165.54	6,500.00	6,500.00
Dept 113-TOWN MEETING						
Salaries	3,500.00	1,233.09	4,144.00	912.54	4,144.00	4,144.00
Expense	8,767.42	8,767.42	6,000.00	3,540.63	6,000.00	6,000.00
Total	12,267.42	10,000.51	10,144.00	4,453.17	10,144.00	10,144.00
Dept 122-SELECTMEN						
Salaries	4,388.97	4,388.97	18,870.00	14,152.50	18,870.00	18,870.00
Expense	67,200.00	51,022.70	15,300.00	9,165.03	15,300.00	15,300.00
Total	71,588.97	55,411.67	34,170.00	23,317.53	34,170.00	34,170.00
Dept 123-TOWN ADMINISTRATOR						
Salaries	442,172.00	434,213.40	580,066.00	354,744.50	473,700.00	482,667.00
Expense	57,000.00	9,476.42	86,500.00	57,308.63	86,500.00	86,500.00
Total	499,172.00	443,689.82	666,566.00	412,053.13	560,200.00	569,167.00
Dept 129-HUMAN RESOURCE						
Salaries	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00
Expense	0.00	0.00	14,875.00	2,224.00	14,875.00	14,875.00
Total	0.00	0.00	114,875.00	2,224.00	114,875.00	114,875.00
Dept 130-FINANCE DEPARTMENT						
Salaries	968,559.76	831,469.34	812,660.00	526,368.58	809,121.00	809,121.00
Expense	359,966.37	263,089.08	162,955.00	80,574.30	181,165.00	181,165.00
Total	1,328,526.13	1,094,558.42	975,615.00	606,942.88	990,286.00	990,286.00
Dept 131-FINANCE COMMITTEE						
Salaries	9,237.60	9,237.60	0.00	0.00	0.00	0.00
Expense	300.00	245.00	0.00	0.00	0.00	0.00
Total	9,537.60	9,482.60	0.00	0.00	0.00	0.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function GENERAL GOVERNMENT						
Dept 132-EMPLOYMENT SERVICES						
Expense	31,500.00	26,076.86	30,500.00	29,505.48	30,500.00	30,500.00
Total	31,500.00	26,076.86	30,500.00	29,505.48	30,500.00	30,500.00
Dept 136-INDEPENDENT AUDIT						
Expense	70,000.00	60,999.75	70,000.00	57,750.00	70,000.00	70,000.00
Total	70,000.00	60,999.75	70,000.00	57,750.00	70,000.00	70,000.00
Dept 138-CHARTER COMMITTEE						
Salaries	3,000.00	0.00	0.00	0.00	0.00	0.00
Total	3,000.00	0.00	0.00	0.00	0.00	0.00
Dept 151-LEGAL						
Salaries	12,000.00	12,000.00	12,000.00	5,607.15	0.00	0.00
Expense	300,000.00	236,035.50	300,000.00	213,498.02	300,000.00	300,000.00
Total	312,000.00	248,035.50	312,000.00	219,105.17	300,000.00	300,000.00
Dept 155-MGMT INFO SYSTEMS						
Salaries	0.00	0.00	183,327.00	54,181.88	186,994.00	124,455.00
Expense	0.00	0.00	253,500.00	206,474.29	258,000.00	262,350.00
Total	0.00	0.00	436,827.00	260,656.17	444,994.00	386,805.00
Dept 156-POSTAGE & COPY MACHINE						
Expense	110,561.50	110,561.50	89,000.00	77,827.20	89,000.00	89,000.00
Total	110,561.50	110,561.50	89,000.00	77,827.20	89,000.00	89,000.00
Dept 158-TAX TITLE EXPENSE						
Expense	15,000.00	15,000.00	0.00	0.00	0.00	0.00
Total	15,000.00	15,000.00	0.00	0.00	0.00	0.00
Dept 161-TOWN CLERK						
Salaries	183,678.26	183,678.26	235,512.00	174,548.38	241,315.00	241,315.00
Expense	18,250.00	15,197.86	18,250.00	13,193.87	19,950.00	19,950.00
Total	201,928.26	198,876.12	253,762.00	187,742.25	261,265.00	261,265.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function GENERAL GOVERNMENT						
Dept 162-ELECTION & REGISTRATION						
Salaries	75,500.00	71,426.16	30,500.00	5,658.91	85,500.00	85,500.00
Expense	37,200.00	35,846.67	37,700.00	7,988.15	43,200.00	43,200.00
Total	112,700.00	107,272.83	68,200.00	13,647.06	128,700.00	128,700.00
Dept 171-CONSERVATION COMMISSION						
Salaries	79,436.00	75,921.20	116,777.00	58,501.79	128,531.00	114,542.00
Expense	4,500.00	3,574.19	55,250.00	13,875.25	5,250.00	5,650.00
Total	83,936.00	79,495.39	172,027.00	72,377.04	133,781.00	120,192.00
Dept 172-PLANNING DEPARTMENT						
Salaries	221,301.00	221,283.92	230,047.00	163,198.99	230,202.00	212,204.00
Expense	7,550.00	1,850.27	7,550.00	679.19	6,950.00	6,950.00
Total	228,851.00	223,134.19	237,597.00	163,878.18	237,152.00	219,154.00
Dept 175-PLANNING BOARD						
Expense	1,900.00	974.76	0.00	132.83	0.00	0.00
Total	1,900.00	974.76	0.00	132.83	0.00	0.00
Dept 176-BOARD OF APPEALS						
Salaries	3,000.00	0.00	0.00	0.00	0.00	0.00
Expense	2,850.00	1,295.52	2,850.00	983.49	2,850.00	2,850.00
Total	5,850.00	1,295.52	2,850.00	983.49	2,850.00	2,850.00
Dept 177-ENGINEERING DEPT.						
Salaries	75,457.02	75,457.02	79,954.00	60,347.80	83,252.00	83,252.00
Expense	29,015.00	13,657.60	18,050.00	8,530.93	70,250.00	70,250.00
Total	104,472.02	89,114.62	98,004.00	68,878.73	153,502.00	153,502.00
Dept 197-FACILITIES MANAGEMENT						
Salaries	187,290.39	187,290.39	293,362.00	147,850.92	510,377.00	369,643.00
Expense	271,100.00	179,240.06	218,210.00	193,217.72	303,830.00	291,030.00
Total	458,390.39	366,530.45	511,572.00	341,068.64	814,207.00	660,673.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function GENERAL GOVERNMENT						
Dept 198-BUZZARDS BAY ACTION COMMITTEE						
Expense	2,124.00	2,124.00	2,125.00	2,124.00	2,200.00	2,200.00
Total	2,124.00	2,124.00	2,125.00	2,124.00	2,200.00	2,200.00
Dept 199-TELEPHONE ACCOUNT						
Expense	28,385.71	27,891.03	26,500.00	18,290.83	26,500.00	26,500.00
Total	28,385.71	27,891.03	26,500.00	18,290.83	26,500.00	26,500.00
GENERAL GOVERNMENT						
Total	3,698,191.00	3,176,514.51	4,118,834.00	2,567,123.32	4,410,826.00	4,176,483.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function PUBLIC SAFETY						
Dept 210-POLICE DEPT						
Salaries	4,369,920.00	4,097,190.20	4,434,825.00	3,355,667.11	5,534,765.00	4,891,296.00
Expense	310,920.00	251,246.08	434,285.00	276,986.69	483,275.00	496,275.00
Total	4,680,840.00	4,348,436.28	4,869,110.00	3,632,653.80	6,018,040.00	5,387,571.00
Dept 215-EMERGENCY MEDICAL SERVICES						
Expense	16,500.00	0.00	16,500.00	9,995.00	10,000.00	10,000.00
Total	16,500.00	0.00	16,500.00	9,995.00	10,000.00	10,000.00
Dept 220-FIRE DEPT						
Salaries	3,883,463.00	3,754,528.83	3,926,452.00	2,937,332.95	4,133,438.00	4,133,438.00
Expense	689,450.00	551,237.84	667,000.00	455,427.37	708,430.00	720,030.00
Total	4,572,913.00	4,305,766.67	4,593,452.00	3,392,760.32	4,841,868.00	4,853,468.00
Dept 240-INSPECTION DEPT						
Salaries	293,347.00	275,876.59	297,804.00	229,193.55	309,592.00	309,874.00
Expense	27,825.00	21,787.41	28,210.00	19,810.51	28,605.00	30,355.00
Total	321,172.00	297,664.00	326,014.00	249,004.06	338,197.00	340,229.00
Dept 291-EMERGENCY PREPAREDNESS						
Salaries	18,880.00	18,880.00	19,258.00	14,534.67	19,645.00	19,645.00
Expense	13,090.00	9,792.33	13,590.00	10,050.62	13,590.00	13,690.00
Total	31,970.00	28,672.33	32,848.00	24,585.29	33,235.00	33,335.00
Dept 295-DEPT.NATURAL RESOURCES						
Salaries	780,890.00	700,496.90	794,041.00	565,883.42	812,134.00	790,124.00
Expense	529,785.00	430,992.63	515,635.00	412,247.56	504,860.00	564,435.00
Total	1,310,675.00	1,131,489.53	1,309,676.00	978,130.98	1,316,994.00	1,354,559.00
Dept 297-GNAT FLY CONTROL						
Expense	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Total	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
PUBLIC SAFETY						
Total	10,936,470.00	10,114,428.81	11,150,000.00	8,289,529.45	12,560,734.00	11,981,562.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function EDUCATION						
Dept 300-BOURNE PUBLIC SCHOOLS						
Expense	24,063,373.95	0.00	24,251,247.00	0.00	24,736,272.00	24,938,159.00
Total	24,063,373.95	0.00	24,251,247.00	0.00	24,736,272.00	24,938,159.00
Dept 301-VOCATIONAL SCHOOL						
Expense	3,337,063.00	3,337,063.00	3,274,672.00	3,274,672.00	3,374,672.00	3,262,825.00
Total	3,337,063.00	3,337,063.00	3,274,672.00	3,274,672.00	3,374,672.00	3,262,825.00
EDUCATION						
Total	27,400,436.95	3,337,063.00	27,525,919.00	3,274,672.00	28,110,944.00	28,200,984.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function PUBLIC WORKS & UTILITIES						
Dept 420-D.P.W.						
Salaries	1,754,658.00	1,542,103.47	1,801,030.00	1,339,836.01	1,842,899.00	1,842,899.00
Expense	628,080.00	451,388.72	557,620.00	386,072.07	630,125.00	614,985.00
Total	2,382,738.00	1,993,492.19	2,358,650.00	1,725,908.08	2,473,024.00	2,457,884.00
Dept 423-SNOW REMOVAL ACCOUNT						
Salaries	110,000.00	106,744.82	110,000.00	162,722.25	110,000.00	110,000.00
Expense	228,000.00	189,270.50	228,000.00	334,471.20	228,000.00	228,000.00
Total	338,000.00	296,015.32	338,000.00	497,193.45	338,000.00	338,000.00
Dept 424-STREET & TRAFFIC LIGHTS						
Expense	30,000.00	28,380.63	30,000.00	34,939.84	30,000.00	30,000.00
Total	30,000.00	28,380.63	30,000.00	34,939.84	30,000.00	30,000.00
PUBLIC WORKS & UTILITIES						
Total	2,750,738.00	2,317,888.14	2,726,650.00	2,258,041.37	2,841,024.00	2,825,884.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function HUMAN SERVICES						
Dept 510-BOARD OF HEALTH						
Salaries	245,846.00	233,293.06	274,577.00	188,789.04	299,546.00	294,380.00
Expense	16,505.00	6,773.14	15,925.00	5,077.87	15,925.00	16,285.00
Total	262,351.00	240,066.20	290,502.00	193,866.91	315,471.00	310,665.00
Dept 523-SPECIAL WORKSHOP OPP.PROGRAM						
Expense	4,000.00	0.00	4,000.00	2,310.00	4,000.00	4,000.00
Total	4,000.00	0.00	4,000.00	2,310.00	4,000.00	4,000.00
Dept 540-COUNCIL ON AGING						
Salaries	345,449.04	310,983.64	363,397.00	274,524.32	393,493.00	389,870.00
Expense	26,545.00	19,534.41	26,495.00	19,297.71	27,520.00	28,220.00
Total	371,994.04	330,518.05	389,892.00	293,822.03	421,013.00	418,090.00
Dept 543-VETERAN'S SERVICES						
Expense	227,850.00	208,479.44	229,000.00	165,269.62	227,500.00	227,500.00
Total	227,850.00	208,479.44	229,000.00	165,269.62	227,500.00	227,500.00
Dept 544-MEMORIAL COMMUNITY BLDG.						
Salaries	59,292.96	57,083.64	60,379.00	45,831.23	0.00	0.00
Expense	145,200.00	106,042.20	110,200.00	56,014.81	0.00	0.00
Total	204,492.96	163,125.84	170,579.00	101,846.04	0.00	0.00
Dept 591-HUMAN SERVICE ORGANIZATIONS						
Expense	36,800.00	12,732.75	0.00	1,075.00	0.00	0.00
Total	36,800.00	12,732.75	0.00	1,075.00	0.00	0.00
Dept 592-VISITING NURSES OF CAPE COD						
Expense	0.00	0.00	22,000.00	5,073.00	22,000.00	22,000.00
Total	0.00	0.00	22,000.00	5,073.00	22,000.00	22,000.00
HUMAN SERVICES						
Total	1,107,488.00	954,922.28	1,105,973.00	763,262.60	989,984.00	982,255.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function CULTURE AND RECREATION						
Dept 610-LIBRARY						
Salaries	565,368.00	562,187.20	582,029.00	390,183.10	567,271.00	567,271.00
Expense	179,750.00	171,141.18	184,600.00	147,108.77	203,990.00	203,769.00
Total	745,118.00	733,328.38	766,629.00	537,291.87	771,261.00	771,040.00
Dept 631-BOURNE RECREATION DEPT						
Salaries	201,310.00	177,161.90	223,237.00	164,705.52	236,095.00	227,829.00
Expense	14,600.00	12,193.98	13,100.00	11,251.05	14,100.00	14,100.00
Total	215,910.00	189,355.88	236,337.00	175,956.57	250,195.00	241,929.00
Dept 691-HISTORICAL COMMISSION						
Expense	500.00	359.00	500.00	0.00	500.00	500.00
Total	500.00	359.00	500.00	0.00	500.00	500.00
Dept 693-ARCHIVES COMMITTEE						
Expense	7,000.00	5,971.21	4,000.00	4,338.63	4,000.00	4,000.00
Total	7,000.00	5,971.21	4,000.00	4,338.63	4,000.00	4,000.00
CULTURE AND RECREATION						
Total	968,528.00	929,014.47	1,007,466.00	717,587.07	1,025,956.00	1,017,469.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function DEBT SERVICES						
Dept 714-OTHER DEBT SERVICE COSTS						
Expense	7,365,913.00	7,326,525.44	6,856,500.00	5,951,315.57	6,465,200.00	6,475,000.00
Total	7,365,913.00	7,326,525.44	6,856,500.00	5,951,315.57	6,465,200.00	6,475,000.00
Dept 759-OTHER INTEREST & TAX REFUNDS						
Expense	500.00	0.00	500.00	0.00	500.00	500.00
Total	500.00	0.00	500.00	0.00	500.00	500.00
DEBT SERVICES						
Total	7,366,413.00	7,326,525.44	6,857,000.00	5,951,315.57	6,465,700.00	6,475,500.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	Tw n Adm
Function STATE AND COUNTY ASSESSMENTS						
Dept 820-STATE/COUNTY ASSESSMENTS						
Expense	4,725,428.00	4,823,096.00	5,346,340.00	3,336,547.50	0.00	0.00
Total	4,725,428.00	4,823,096.00	5,346,340.00	3,336,547.50	0.00	0.00
STATE AND COUNTY ASSESSMENTS						
Total	4,725,428.00	4,823,096.00	5,346,340.00	3,336,547.50	0.00	0.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function MISCELLANEOUS						
Dept 911-PUBLIC UTILITIES						
Expense	1,200,000.00	936,188.78	1,526,885.00	1,068,715.51	1,527,000.00	1,566,607.00
Total	1,200,000.00	936,188.78	1,526,885.00	1,068,715.51	1,527,000.00	1,566,607.00
Dept 912-OPEB						
Expense	163,702.00	163,702.00	213,397.00	213,397.00	279,338.00	279,338.00
Total	163,702.00	163,702.00	213,397.00	213,397.00	279,338.00	279,338.00
Dept 913-UNEMPLOYMENT COMPENSATION						
Expense	140,000.00	125,886.95	70,000.00	12,641.93	70,000.00	70,000.00
Total	140,000.00	125,886.95	70,000.00	12,641.93	70,000.00	70,000.00
Dept 936-FICA/SOCIAL SEC. EXP						
Expense	521,458.67	521,458.67	530,000.00	411,929.36	541,000.00	541,000.00
Total	521,458.67	521,458.67	530,000.00	411,929.36	541,000.00	541,000.00
Dept 937-GROUP INSURANCE						
Expense	8,338,022.32	7,794,362.15	8,638,500.00	6,077,755.94	8,811,270.00	8,711,270.00
Total	8,338,022.32	7,794,362.15	8,638,500.00	6,077,755.94	8,811,270.00	8,711,270.00
Dept 938-COUNTY RETIREMENT						
Expense	4,156,230.00	4,156,230.00	4,221,252.00	4,221,252.00	4,641,259.00	4,415,874.00
Total	4,156,230.00	4,156,230.00	4,221,252.00	4,221,252.00	4,641,259.00	4,415,874.00
Dept 939-STATE RETIREMENT						
Expense	866.00	865.96	866.00	0.00	866.00	866.00
Total	866.00	865.96	866.00	0.00	866.00	866.00
Dept 942-SPECIAL LEGISLATION RETIREMENT						
Expense	69,000.00	68,728.08	70,800.00	70,433.82	72,215.00	72,215.00
Total	69,000.00	68,728.08	70,800.00	70,433.82	72,215.00	72,215.00
Dept 945-INSURANCE						
Expense	1,686,013.48	1,686,013.48	1,702,034.00	1,704,424.02	1,702,034.00	1,752,034.00
Total	1,686,013.48	1,686,013.48	1,702,034.00	1,704,424.02	1,702,034.00	1,752,034.00

Last Expenditure Update: 04/11/2022

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function MISCELLANEOUS						
Dept 948-LIUNA PENSION FUND						
Expense	300,000.00	266,574.54	300,000.00	193,626.27	300,000.00	300,000.00
Total	300,000.00	266,574.54	300,000.00	193,626.27	300,000.00	300,000.00
Dept 949-MEDICAID REIMBURSEMENT PROGRAM						
Expense	3,615.53	3,615.53	2,000.00	1,885.49	2,000.00	2,000.00
Total	3,615.53	3,615.53	2,000.00	1,885.49	2,000.00	2,000.00
MISCELLANEOUS						
Total	16,578,908.00	15,723,626.14	17,275,734.00	13,976,061.34	17,946,982.00	17,711,204.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	4,681,403.17	0.00	2,077,000.00	0.00	0.00
Total	0.00	4,681,403.17	0.00	2,077,000.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	4,681,403.17	0.00	2,077,000.00	0.00	0.00
GENERAL FUND Total	75,532,600.95	53,384,481.96	77,113,916.00	43,211,140.22	74,352,150.00	73,371,341.00
Grand Total	75,532,600.95	53,384,481.96	77,113,916.00	43,211,140.22	74,352,150.00	73,371,341.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function PUBLIC WORKS & UTILITIES						
Dept 442-SEWERAGE COLLECTION & DISPOSAL						
Salaries	197,680.00	178,802.18	214,020.00	152,184.50	217,942.00	189,441.00
Expense	908,731.00	758,921.41	1,067,103.00	100,681.40	1,202,250.00	1,095,110.00
Total	1,106,411.00	937,723.59	1,281,123.00	252,865.90	1,420,192.00	1,284,551.00
PUBLIC WORKS & UTILITIES						
Total	1,106,411.00	937,723.59	1,281,123.00	252,865.90	1,420,192.00	1,284,551.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function MISCELLANEOUS						
Dept 947-MISCELLANEOUS						
Expense	100,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
Total	100,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
Dept 991-TRANSFER TO GENERAL FUND						
Expense	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS						
Total	100,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	170,944.00	0.00	178,315.00	0.00	0.00
Total	0.00	170,944.00	0.00	178,315.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	170,944.00	0.00	178,315.00	0.00	0.00
SEWER ENTERPRISE Total	1,206,411.00	1,108,667.59	1,331,123.00	431,180.90	1,470,192.00	1,334,551.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function PUBLIC WORKS & UTILITIES						
Dept 439-LANDFILL						
Salaries	2,287,580.00	1,945,318.96	2,230,751.00	1,492,081.28	2,234,137.00	2,234,137.00
Expense	10,089,844.00	10,027,989.36	6,889,500.00	4,748,541.78	7,104,210.00	7,137,910.00
Total	12,377,424.00	11,973,308.32	9,120,251.00	6,240,623.06	9,338,347.00	9,372,047.00
PUBLIC WORKS & UTILITIES						
Total	12,377,424.00	11,973,308.32	9,120,251.00	6,240,623.06	9,338,347.00	9,372,047.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	TwN Adm
Function MISCELLANEOUS						
Dept 947-MISCELLANEOUS						
Expense	0.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Total	0.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Dept 991-TRANSFER TO GENERAL FUND						
Expense	900,000.00	910,320.89	900,000.00	573,962.72	900,000.00	900,000.00
Total	900,000.00	910,320.89	900,000.00	573,962.72	900,000.00	900,000.00
MISCELLANEOUS						
Total	900,000.00	910,320.89	1,500,000.00	573,962.72	1,500,000.00	1,500,000.00

TOWN OF BOURNE

2023 Town Budget

	2021 App	2021 Exp	2022 App	2022 Exp	2023 Req	Tw n Adm
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	2,521,996.00	0.00	2,589,937.00	0.00	0.00
Total	0.00	2,521,996.00	0.00	2,589,937.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	2,521,996.00	0.00	2,589,937.00	0.00	0.00
LANDFILL ENTERPRISE	13,277,424.00	15,405,625.21	10,620,251.00	9,404,522.78	10,838,347.00	10,872,047.00
Grand Total	14,483,835.00	16,514,292.80	11,951,374.00	9,835,703.68	12,308,539.00	12,206,598.00

APPENDIX C

Fiscal Year 2023 Capital Budget

**CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2023-2027**

DEPARTMENT	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	FY2026 REQUEST	FY2027 REQUEST	ESTIMATED TOTAL COST ALL YEARS
<i>Information Management Systems</i>						
Net Work Switches	\$ 40,000	\$	\$	\$	\$	\$ 40,000
Email Service Upgrade with Cloud conversion	-	100,000				100,000
Desktop Devices Anti-Virus Software		10,000				10,000
						-
Subtotal IMS	40,000	110,000				150,000
<i>Engineering</i>						
Municipal Vulnerability Assessment	20,000					20,000
Monk's Cove Stormwater Improvement Project	75,000					75,000
Subtotal Engineering	95,000					95,000
<i>Facilities</i>						
DPW Fueling Station	500,000					500,000
Fire Station #1 Roof Repair P2	200,000					200,000
Electric Man Lift	31,395					31,395
Fire Station #1 - Apparatus Bay HVAC Upgrade		25,000				25,000
Bourne Library - EPS Backup Generator & ATS		85,000				85,000
Community Building - Chiller Replacement		117,000				117,000
Bourne Library - Roof Replacement [Phase 1]		120,000				120,000
Fire Station #4 - Electrical			68,000			68,000
Town Hall - Elevator Modernization			128,000			128,000
Bourne Library - Selective Window Replacement			169,000			169,000
Bourne Library - Roof Repair [Phase 2]				58,000		58,000
Fire Station #4 - HVAC & Mechanical Upgrades				70,000		70,000
Town Hall - Selective Roofing Repairs				116,000		116,000
Town Hall - Fire Alarm Replacement				140,000		140,000
Bourne Archives - EPS Backup Generator & ATS					50,000	50,000
Fire Station #4 - Boiler DHW Replacement					56,000	56,000
Community Building - Replacement RTU [Phase 1]					185,000	185,000
Bourne Library - Chiller & Chiller Pump Replacement					202,000	202,000
Subtotal Facilities	731,395	347,000	365,000	384,000	493,000	2,320,395
<i>Police</i>						
Radio Replacement/Upgrade	53,400					53,400
Police Vehicles (4)	252,676	253,940	255,209	256,485	257,767	1,276,077
Body Worn Cameras		209,432				209,432
Tablets for Police Cruisers		38,500	22,000			60,500
Subtotal Police	306,076	501,872	277,209	256,485	257,767	1,599,409

**CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2023-2027**

DEPARTMENT	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	FY2026 REQUEST	FY2027 REQUEST	ESTIMATED TOTAL COST ALL YEARS
<i>Fire</i>						
Power Load Cot Fastener System	60,000					60,000
Lucas Chest Compression	16,000					16,000
Station 4 Replacement		12,000,000				12,000,000
Replace Ambulance		380,000				380,000
Replace Ambulance			380,000			380,000
Cardiac Monitors			100,000			100,000
Scott Pack/Cylinder Replacement				500,000		500,000
E122 Replacement					750,000	750,000
Replace 143 (Shift Commander Vehicle)					55,000	55,000
Subtotal Fire	76,000	12,380,000	480,000	500,000	805,000	14,241,000
<i>Shore & Harbor</i>						
Annual Dredging/Ramp/Pier Repair & Improvement	200,000	200,000	200,000	200,000	200,000	1,000,000
Subtotal Shore & Harbor	200,000	200,000	200,000	200,000	200,000	1,000,000
<i>Natural Resources</i>						
Replace Pump out System @ Kingman Yacht Center	25,000					25,000
Replace concrete walkway/steps @ TP	46,500					46,500
Remove Underground Storage Tank		180,000				180,000
Pickup Truck		55,000				55,000
Caroline Skip			15,500			15,500
Pump out at TPM			25,000			25,000
MBM - Feasibility Study			75,000			75,000
MBM - replace floats, pier, building				2,000,000		2,000,000
Patrol Boat					80,000	80,000
Subtotal Natural Resources	71,500	235,000	115,500	2,000,000	80,000	2,502,000
<i>Bourne Public Schools</i>						
Technology Plan	206,000					206,000
BMS Roof Replacement - Design	50,000					50,000
BHS D Wing Roof Replacement	450,000					450,000
Jackson Field Bleachers Feasibility Study	50,000					50,000
Upgrade Intercom System @ BHS	100,000					100,000
Middle School Roof		3,050,000				3,050,000
BES - Universal Pre-K		200,000				200,000
Mini Bus (2)		140,000				140,000
Technology Plan			175,000			175,000
WWTP			2,000,000			2,000,000
HS HVAC Feasibility			75,000			75,000
Jackson Field Bleachers			300,000			300,000

**CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2023-2027**

DEPARTMENT	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	FY2026 REQUEST	FY2027 REQUEST	ESTIMATED TOTAL COST ALL YEARS
BES - Universal Pre-K				1,000,000		1,000,000
Mini Bus (2)				140,000		140,000
BHS Auditorium Carpet				50,000		50,000
HS Heating System					1,500,000	1,500,000
Technology Plan					175,000	175,000
Subtotal Bourne Public Schools	856,000	3,390,000	2,550,000	1,190,000	1,675,000	9,661,000
<i>Public Works</i>						
Vehicle Refurbishment Program	150,000	150,000	150,000	150,000	150,000	750,000
M-11 Sign Van - Chevrolet		60,000				60,000
Side-arm for John Deere Tractor						
Road Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
M-1 250 Pickup		55,000				55,000
Rubbish Packer		485,000				485,000
Small Rubbish Packer		175,000				175,000
Tree Truck International			125,000			125,000
M5 F550 Dump/Plow			80,000			80,000
M6 F550 Dump/Plow			80,000			80,000
R3 23CY Rubbish Packer			485,000			485,000
TK - 4 Dump/Sander				225,000		225,000
M2 F250 Pickup				6,000		6,000
Sweeper 4 Elgin Pelican				300,000		300,000
S1 25 CY Rubbish Packer					485,000	485,000
Subtotal Public Works	200,000	975,000	970,000	731,000	685,000	3,561,000
<i>Library</i>						
Building Assessment Study	25,000					25,000
Selective Windows/Storm/Screen Replacement		310,000				310,000
Subtotal Library	25,000	310,000				335,000
<i>Recreation</i>						
Community Center Bleachers	50,000					50,000
Subtotal Recreation	50,000					50,000
Subtotal Town & School	2,650,971	18,448,872	4,957,709	5,261,485	4,195,767	35,514,804

**CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2023-2027**

DEPARTMENT	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	FY2026 REQUEST	FY2027 REQUEST	ESTIMATED TOTAL COST ALL YEARS
<i>Sewer</i>						
Repairs to Electrical Manholes	50,000	50,000	50,000	50,000	50,000	250,000
Subtotal Sewer	50,000	50,000	50,000	50,000	50,000	250,000
						-
<i>Integrated Solid Waste Management (ISWM)</i>						
2022 Cat 826K Landfill Compactor	880,000					880,000
2022 CAT 966M Loader	650,000					650,000
2022 CAT 279D Skid Steer	98,130					98,130
2022 Ford Super Duty F350 Utility Truck with Plow	60,000					60,000
Leachate Tank Roof Replacement	120,000					120,000
2016 CAT 320E Excavator		295,000				295,000
2006 John Deer 350D Off Road Truck		700,000				700,000
Volvo Roll-Off Truck		164,300				164,300
2020 CAT Nexgen D6 Dozer			620,000			620,000
2015 CAT 272D Skid Steer (Wheel)			72,000			72,000
Weigh Scales			424,000			424,000
1192 Oshkosh Maintenance Truck			250,000			250,000
Roll-Off Containers			30,000			30,000
2021 CAT 966M Loader				650,000		
2016 Ford F250 3/4 Ton Crew Cab Pickup (L2)				57,000		
2022 CATD D6t LGP Dozer					620,000	
2022 CAT 966M Loader					650,000	
Subtotal ISWM	1,808,130	1,159,300	1,396,000	707,000	1,270,000	6,340,430
Subtotal Enterprise	1,858,130	1,209,300	1,446,000	757,000	1,320,000	6,590,430
Grand Total	\$ 4,509,101	\$ 19,658,172	\$ 6,403,709	\$ 6,018,485	\$ 5,515,767	\$ 42,105,234

**CAPITAL IMPROVEMENT BUDGET
EXPENDITURE CATEGORIES
FISCAL YEAR 2023**

DEPARTMENT	FY2023 REQUEST	ADMINISTRATOR RECOMMEND	PLANNING	INFRASTRUCTURE	TRANSPORTATION	TECHNOLOGY	EQUIPMENT
<i>Information Management Systems</i>							
Net Work Switches	\$ 40,000	\$ 40,000	\$	\$	\$	\$ 40,000	\$
Email Service Upgrade with Cloud conversion	370,000						
Subtotal IMS	410,000	40,000				40,000	
<i>Engineering</i>							
Municipal Vulnerability Assessment	20,000	20,000	20,000				
Monk's Cove Stormwater Improvement Project	75,000	75,000	75,000				
Subtotal Engineering	95,000	95,000	95,000				
<i>Facilities</i>							
DPW Fueling Station	500,000	500,000		500,000			
Fire Station #1 Roof Repair P2	200,000	200,000		200,000			
Electric Man Lift	31,395	31,395					31,395
Subtotal Facilities	731,395	731,395		700,000			31,395
<i>Police</i>							
Radio Replacement/Upgrade	53,400	53,400					53,400
Police Vehicles (4)	252,676	252,676			252,676		
Body Worn Cameras - Request withdrawn 12/20/21							
Subtotal Police	306,076	306,076			252,676		53,400
<i>Fire</i>							
Power Load Cot Fastener System	60,000	60,000					60,000
Lucas Chest Compression	16,000	16,000					16,000
Station 4 Replacement	12,000,000						
Subtotal Fire	12,076,000	76,000					76,000
<i>Shore & Harbor</i>							
Annual Dredging/Ramp/Pier Repair & Improvement	200,000	200,000		200,000			
Subtotal Shore & Harbor	200,000	200,000		200,000			
<i>Natural Resources</i>							
Replace Pump out System @ Kingman Yacht Center	25,000	25,000		25,000			
Replace concrete walkway/steps @ TP	40,000	46,500		46,500			
Subtotal Natural Resources	65,000	71,500		71,500			
<i>Bourne Public Schools</i>							
Technology Plan	206,000	206,000				206,000	
BMS Roof Replacement - Design	50,000	50,000		50,000			
BHS D Wing Roof Replacement	450,000	450,000		450,000			
Jackson Field Bleachers Feasibility Study	50,000	50,000		50,000			
Upgrade Intercom System @ BHS	300,000	100,000		100,000			
Subtotal Bourne Public Schools	1,056,000	856,000		650,000		206,000	

**CAPITAL IMPROVEMENT BUDGET
EXPENDITURE CATEGORIES
FISCAL YEAR 2023**

DEPARTMENT	FY2023 REQUEST	ADMINISTRATOR RECOMMEND	PLANNING	INFRASTRUCTURE	TRANSPORTATION	TECHNOLOGY	EQUIPMENT
<i>Information Management Systems</i>							
<i>Public Works</i>							
Vehicle Refurbishment Program	265,000	150,000					150,000
M-11 Sign Van - Chevrolet	60,000						
Side-arm for John Deere Tractor	95,000						
Road Maintenance	200,000	50,000		50,000			
M-1 250 Pickup	55,000						
Subtotal Public Works	675,000	200,000		50,000			150,000
<i>Library</i>							
Building Assessment Study	25,000	25,000	25,000				
Selective Windows/Storm/Screen Replacement	310,000						
Subtotal Library	335,000	25,000	25,000				
<i>Recreation</i>							
Community Center Bleachers	50,000	50,000		50,000			
Subtotal Recreation	50,000	50,000		50,000			
Subtotal Town & School	15,999,471	2,650,971	120,000	1,721,500	252,676	246,000	310,795
<i>Sewer</i>							
Repairs to Electrical Manholes	50,000	50,000		50,000			
Subtotal Sewer	50,000	50,000		50,000			
<i>Integrated Solid Waste Management (ISWM)</i>							
2022 Cat 826K Landfill Compactor	880,000	880,000					880,000
2022 CAT 966M Loader	650,000	650,000					650,000
2022 CAT 279D Skid Steer	98,130	98,130					98,130
2022 Ford Super Duty F350 Utility Truck with Plow	60,000	60,000			60,000		
Leachate Tank Roof Replacement	120,000	120,000		120,000			
Subtotal ISWM	1,808,130	1,808,130		120,000	60,000		1,628,130
Subtotal Enterprise	1,858,130	1,858,130		170,000	60,000		1,628,130
Grand Total	\$ 17,857,601	\$ 4,509,101	\$ 120,000	\$ 1,891,500	\$ 312,676	\$ 246,000	\$ 1,938,925

**CAPITAL IMPROVEMENT PLAN
FUNDING PLAN
FISCAL YEAR 2023**

DEPARTMENT	FY2023 REQUEST	ADMINISTRATOR RECOMMEND	FY2023 RECOMMENDED	FREE CASH	GENERAL DEBT	WATERWAYS FUND	ENTERPRISE FUND R/E	OTHER FUNDING
<i>Information Management Systems</i>								
Net Work Switches	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$	\$	\$	\$
Email Service Upgrade with Cloud conversion	370,000							
Subtotal IMS	410,000	40,000	40,000	40,000				
<i>Engineering</i>								
Municipal Vulnerability Assessment	20,000	20,000	20,000	20,000				
Monk's Cove Stormwater Improvement Project	75,000	75,000	75,000	75,000				
Subtotal Engineering	95,000	95,000	95,000	95,000				
<i>Facilities</i>								
DPW Fueling Station	500,000	500,000	500,000	404,329				95,671
Fire Station #1 Roof Repair P2	200,000	200,000	200,000	200,000				
Electric Man Lift	31,395	31,395	31,395	31,395				
Subtotal Facilities	731,395	731,395	731,395	635,724				95,671
<i>Police</i>								
Radio Replacement/Upgrade	53,400	53,400	53,400	53,400				
Police Vehicles (4)	252,676	252,676	252,676	252,676				
Subtotal Police	306,076	306,076	306,076	306,076				
<i>Fire</i>								
Power Load Cot Fastener System	60,000	60,000	60,000	60,000				
Lucas Chest Compression	16,000	16,000	16,000	16,000				
Station 4 Replacement	12,000,000							
Subtotal Fire	12,076,000	76,000	76,000	76,000				
<i>Shore & Harbor</i>								
Annual Dredging/Ramp/Pier Repair & Improvement	200,000	200,000	200,000			200,000		
Subtotal Shore & Harbor	200,000	200,000	200,000			200,000		
<i>Natural Resources</i>								
Replace Pump out System @ Kingman Yacht Center	25,000	25,000	25,000	25,000				
Replace concrete walkway/steps @ TP	40,000	46,500	46,500	46,500				
Subtotal Natural Resources	65,000	71,500	71,500	71,500				
<i>Bourne Public Schools</i>								
Technology Plan	206,000	206,000	206,000	206,000				
BMS Roof Replacement - Design	50,000	50,000	50,000	50,000				
BHS D Wing Roof Replacement	450,000	450,000	450,000		450,000			
Jackson Field Bleachers Feasibility Study	50,000	50,000	50,000	50,000				
Upgrade Intercom System @ BHS	300,000	100,000	100,000	100,000				
Subtotal Bourne Public Schools	1,056,000	856,000	856,000	406,000	450,000			

CAPITAL IMPROVEMENT PLAN
FUNDING PLAN
FISCAL YEAR 2023

DEPARTMENT	FY2023 REQUEST	ADMINISTRATOR RECOMMEND	FY2023 RECOMMENDED	FREE CASH	GENERAL DEBT	WATERWAYS FUND	ENTERPRISE FUND R/E	OTHER FUNDING
Public Works								
Vehicle Refurbishment Program	265,000	150,000	150,000	150,000				
M-11 Sign Van - Chevrolet	60,000							
Side-arm for John Deere Tractor	95,000							
Road Maintenance	200,000	50,000	50,000	50,000				
M-1 250 Pickup	55,000							
Subtotal Public Works	675,000	200,000	200,000	200,000				
Library								
Building Assessment Study	25,000	25,000	25,000	25,000				
Selective Windows/Storm/Screen Replacement	310,000							
Subtotal Library	335,000	25,000	25,000	25,000				
Recreation								
Community Center Bleachers	50,000	50,000	50,000	50,000				
Subtotal Recreation	50,000	50,000	50,000	50,000				
Subtotal Town & School	15,999,471	2,650,971	2,650,971	1,905,300	450,000	200,000		95,671
Sewer								
Repairs to Electrical Manholes	50,000	50,000	50,000					50,000
Subtotal Sewer	50,000	50,000	50,000					50,000
Integrated Solid Waste Management (ISWM)								
2022 Cat 826K Landfill Compactor	880,000	880,000	880,000				880,000	
2022 CAT 966M Loader	650,000	650,000	650,000				650,000	
2022 CAT 279D Skid Steer	98,130	98,130	98,130				98,130	
2022 Ford Super Duty F350 Utility Truck with Plow	60,000	60,000	60,000				60,000	
Leachate Tank Roof Replacement	120,000	120,000	120,000				120,000	
Subtotal ISWM	1,808,130	1,808,130	1,808,130				1,808,130	
Subtotal Enterprise	1,858,130	1,858,130	1,858,130				1,808,130	50,000
Grand Total	\$ 17,857,601	\$ 4,509,101	\$ 4,509,101	\$ 1,905,300	\$ 450,000	\$ 200,000	\$ 1,808,130	\$ 145,671

APPENDIX D

Supporting Information

- A. Resolution – Bourne Rule
- B. Revolving Funds Expenditure Report
- C. Long Term Plan
- D. Free Cash and Retained Earnings Analysis
- E. Town of Bourne Table of Organization
- F. Existing Bylaw Language for Section 3.1.28 – Temporary Repairs of Private Ways
- G. Chart of Revolving funds for School Departments

Annual Town Meeting

May 2, 2022

RESOLUTION – BOURNE RULE

Mr. Moderator, on behalf of the Board of Selectmen, I move the following Resolution:

RESOLUTION: Be It Resolved that, at the commencement of this annual town meeting, the Moderator shall ask the Finance Committee and the Board of Selectmen to certify whether or not the total of all Finance Committee funding recommendations on all matters to be voted at the May 2, 2022 annual town meeting, and contained in the warrant for this annual town meeting if voted are equal to the maximum property tax levy limit for the Town of Bourne established by law for FY 2023. If the answer is in the negative, the Finance Committee and the Board of Selectmen shall certify the dollar amount which exceeds the Finance Committee dollar recommendations on all of the articles in the warrant, but is less than the maximum tax levy limit, which certified dollar amount shall be available for appropriation by this annual town meeting. If the answer is in the affirmative, then during this annual town meeting any motion to raise and appropriate funds in order to increase any appropriation recommended by the Finance Committee must state an equal dollar reduction in another recommended appropriation or appropriations. A recommendation of indefinite postponement by the Finance Committee shall be construed as a zero dollar funding recommendation.

Respectfully submitted,
BOARD OF SELECTMEN

Revolving Fund Expenditure Report

As required by MGL Chapter 44 Section 53E 1/2, Revolving Funds, the board, department or officer having charge of such revolving funds shall report to the annual Town Meeting the following report on the total activity for the prior fiscal year and six months of the current fiscal year through December 31, 2021					
Revolving Report for Fiscal Year 2021					
Department	Revolving Fund	Balance Forward	Receipts	Expenditures	Ending Balance 6/30/2021
Recreation Department	Recreation Programs Fund	\$14,710.88	\$37,548.50	\$21,110.51	\$31,148.87
Dept of Natural Resources	Shellfish Propagation Fund	\$63,392.20	\$26,625.00	\$28,273.00	\$61,744.20
Library	Public Libraries	\$7,116.59	\$814.96	\$311.70	\$7,619.85
Community Bldg	Community Bldg Rental Fund	\$7,761.69	\$14,875.02	\$7,874.60	\$14,762.11
Council on Aging	COA Program	\$2,898.96	\$1,015.00	\$1,215.99	\$2,697.97
Council on Aging	COA Supportive Day	\$15,282.74	\$0.00	\$0.00	\$15,282.74
School Department	Transportation Revolving	\$2,041.67	\$8,765.00	\$5,650.00	\$5,156.67
Treasurer's Department	Tax Title Revolving	\$87,276.65	\$25,530.09	\$30,579.03	\$82,227.71
Revolving Report for Six months of Fiscal Year 2022					
Department	Revolving Fund	Balance Forward	Receipts	Expenditures	Ending Balance 12/31/2021
Recreation Department	Recreation Programs Fund	\$31,148.87	\$35,738.00	\$26,014.74	\$40,872.13
Dept. of Natural Resources	Shellfish Propagation Revolving Fund	\$61,744.20	\$5,242.00	\$800.23	\$66,185.97
Library	Public Libraries	\$7,619.85	\$1,166.31	\$921.65	\$7,864.51
Community Bldg	Community Bldg Rental Fund	\$14,762.11	\$2,250.00	\$425.50	\$16,586.61
Council on Aging	COA Program	\$2,697.97	\$11,311.00	\$10,079.96	\$3,929.01
Council on Aging	COA Supportive Day	\$15,282.74	\$0.00	\$0.00	\$15,282.74
School Department	Transportation Revolving	\$5,156.67			\$5,156.67
Treasurer's Department	Tax Title Revolving	\$82,227.71	\$9,934.82	\$10,840.14	\$81,322.39
Article 8 of the Annual Town Meeting includes the MGL Chapter 53E 1/2 Revolving Fund Articles to be voted for Fiscal Year 2023. This article includes the Recreation Revolving, Shellfish Propagation, Public Libraries, Community Building Rental Fund, COA Program Revolving, COA Supportive Revolving, Transportation Revolving and Tax Title Revolving.					

Town of Bourne - Five Year Plan

	Proposed Budget		Future Years Projected				Assumed
	FY23	FY24	FY25	FY26	FY27	Rate of Growth	
Revenues							
Property Tax	\$ 58,097,468	\$ 59,510,726	\$ 61,192,579	\$ 62,887,483	\$ 64,642,958		Assumed Level New Growth of \$400K
State Aid							
General/Non-earmarked	2,588,289	2,640,055	2,692,856	2,746,713	2,801,647		2.00%
Education	<u>6,203,116</u>	<u>6,327,178</u>	<u>6,453,722</u>	<u>6,582,796</u>	<u>6,714,452</u>		<u>2.00%</u>
	8,791,405	8,967,233	9,146,578	9,329,509	9,516,100		
Local Receipts	7,435,174	7,583,877	7,735,555	7,735,555	7,890,266		2.00%
Available Funds							
Free Cash	-	-	-	-	-		
General Stabilization							
Capital Stabilization	631,500	773,000	830,000	1,100,000	1,500,000		Est Debt based on CIP
ISWM Indirect	2,390,996	2,450,771	2,512,040	2,512,040	2,574,841		2.50%
Sewer Indirect	153,587	157,427	161,362	161,362	165,396		2.50%
Host Community Fee							
Transfers from SRF	<u>2,094,223</u>	<u>1,934,484</u>	<u>1,900,691</u>	<u>1,732,088</u>	<u>1,709,810</u>		
	<u>5,270,306</u>	<u>5,315,682</u>	<u>5,404,094</u>	<u>5,505,491</u>	<u>5,950,047</u>		
Total Revenue	79,594,353	81,377,518	83,478,805	85,458,038	87,999,371		
Expenses							*Based on Current Service Level*
General Government	4,176,483	4,260,013	4,345,213	4,345,213	4,432,117		2.00%
Public Safety	11,981,562	12,221,193	12,465,617	12,465,617	12,714,929		2.00%
Public Works	2,825,884	2,882,402	2,940,050	2,940,050	2,998,851		2.00%
Health & Human Services	982,255	1,001,900	1,021,938	1,021,938	1,042,377		2.00%
Culture & Recreation	1,017,469	1,037,818	1,058,575	1,058,575	1,079,746		2.00%
Education							
Bourne Schools	24,938,159	25,436,922	25,945,661	25,945,661	26,464,574		2.00%
UCT	3,262,825	3,328,082	3,394,643	3,394,643	3,462,536		2.00%
Debt Service							
Non-Exempt - Existing	1,165,134	953,128	746,252	554,674	314,581		
ST Pay downs/Future Borrowings	567,224	773,000	830,000	1,100,000	1,500,000		
Exempt	4,201,120	3,847,794	3,735,376	3,591,924	3,463,078		
Interest on Temporary Debt	67,800	75,000	75,000	75,000	75,000		
Funded Debt - Septic	19,470	19,455	10,023	10,007	-		
Funded Debt - CPA	<u>454,752</u>	<u>271,025</u>	<u>260,975</u>	<u>105,926</u>	<u>97,175</u>		
	6,475,500	5,939,402	5,657,625	5,437,531	5,449,834		
Shared Costs							
Public Utilities	1,566,607	1,597,939	1,629,898	1,662,496	1,695,746		2.00%
OPEB	279,338	319,338	359,338	399,338	439,338		Per Policy
Unemployment	70,000	70,700	71,407	72,121	72,842		1.00%
FICA/Medicare	541,000	554,525	568,388	582,598	597,163		2.50%
Group Insurance	8,711,270	8,972,608	9,241,786	9,519,040	9,804,611		3.00%
County Retirement	4,415,874	4,548,350	4,684,801	4,825,345	4,970,105		3.00%
State Retirement	866	866	866	866	866		Level
Special Legislation Retirement	72,215	73,659	75,132	76,635	78,168		2.00%
Insurance	1,752,034	1,804,595	1,858,733	1,914,495	1,971,930		3.00%
LIUNA Pension	300,000	300,000	300,000	300,000	300,000		Level
Medicaid Reimbursement	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>		<u>Level</u>
	17,711,204	18,244,581	18,792,349	19,354,933	19,932,769		
Subtotal Operating Budget	73,371,341	74,352,312	75,621,671	75,964,161	77,577,733		

Town of Bourne - Five Year Plan

	Proposed Budget	Future Years Projected					Assumed Rate of Growth
	FY23	FY24	FY25	FY26	FY27		
Reserve Fund	350,000	350,000	350,000	350,000	350,000		Level
Cherry Sheet Charges	5,181,035	5,440,087	5,712,091	5,997,696	6,297,580		5%
Cherry Sheet Offsets	591,977	603,817	615,893	628,211	640,775		2%
Overlay Reserve	100,000	100,000	100,000	100,000	100,000		Level
Subtotal Off Budget Expenses	5,873,012	6,143,903	6,427,984	6,725,906	7,038,355		
Total Expenses	79,594,353	\$ 80,846,216	\$ 82,399,655	\$ 83,040,068	\$ 84,966,088		
Revenue/Expenses	\$ 0	\$ 531,303	\$ 1,079,150	\$ 2,417,971	\$ 3,033,282		
Revenue/Expenses	\$ 0	\$ 531,303	\$ 1,079,150	\$ 2,417,971	\$ 3,033,282		
Est Turn backs - 1.5% of Budget	1,193,915	1,212,693	1,235,995	1,245,601	1,274,491		
Estimated Increase (Decrease) to FC	\$ 1,193,916	\$ 1,743,996	\$ 2,315,145	\$ 3,663,572	\$ 4,307,774		
Tax Calculations							
Prior Year Levy Limit	\$ 52,038,832	\$ 53,724,803	\$ 55,467,923	\$ 57,254,621	\$ 59,085,986		
2.5% Allowance	1,300,971	1,343,120	1,386,698	1,431,366	1,477,150		
New Growth	385,000	400,000	400,000	400,000	400,000		
Current Year Levy Limit	53,724,803	55,467,923	57,254,621	59,085,986	60,963,136		
Debt Exclusion	4,161,726	3,826,590	3,716,339	3,574,338	3,446,984		
Cape Cod Commission	210,940	216,213	221,619	227,159	232,838		
Max Allowable Levy	58,097,468	59,510,726	61,192,579	62,887,483	64,642,958		
Tax	58,097,468	59,510,726	61,192,579	62,887,483	64,642,958		
Unused Levy Capacity	\$ -	\$ -	\$ -	\$ -	\$ -		
Reservation Calculations							
	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026		
Free Cash, BOY	\$ 5,912,359	\$ 4,576,275	\$ 3,840,271	\$ 3,275,416	\$ 4,658,988		
Less: Free Cash Expenditures (Budget)							
Less: Free Cash Expenditures (Non-Budget Art)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)		
Less: Free Cash for Capital	(800,000)	(500,000)	(900,000)	(300,000)	(500,000)		Pay-as-you-go CIP
Less: Free Cash for Capital Stabilization	(750,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)		
Less: Free Cash For Stabilization	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)		
Subtotal Free Cash	3,382,359	2,096,275	960,271	995,416	2,178,988		4,737,546.00
Plus: Revenue Surplus (Deficit)	0	531,303	1,079,150	2,417,971	3,033,282		
Plus: Expenditure Turn backs	1,193,915	1,212,693	1,235,995	1,245,601	1,274,491		
Free Cash, EOY	\$ 4,576,275	\$ 3,840,271	\$ 3,275,416	\$ 4,658,988	\$ 6,486,761		
BOY Free Cash as a % of Budget	8.06%	6.15%	5.08%	4.31%	6.01%		
EOY Free Cash as a % of Budget	6.24%	5.16%	4.33%	6.13%	8.36%		
Stabilization Fund Balance, BOY	\$ 4,562,173	\$ 4,753,417	\$ 4,948,485	\$ 5,147,455	\$ 5,350,404		
Plus: Deposits	100,000	100,000	100,000	100,000	100,000		
Plus: ROI	91,243	95,068	98,970	102,949	107,008		Assumed 2% ROI
Less: Withdrawals	-	-	-	-	-		
Stabilization Fund Balance, EOY	\$ 4,753,417	\$ 4,948,485	\$ 5,147,455	\$ 5,350,404	\$ 5,557,412		
BOY Stabilization as a % of Budget	6.22%	6.39%	6.54%	6.78%	6.90%		
EOY Stabilization as a % of Budget	6.48%	6.66%	6.81%	7.04%	7.16%		
Capital Stabilization Fund Balance, BOY	\$ 3,317,263	\$ 3,180,108	\$ 3,470,710	\$ 3,710,125	\$ 3,684,327		
Plus: Deposits	428,000	1,000,000	1,000,000	1,000,000	1,000,000		No HCF
Plus: ROI	66,345	63,602	69,414	74,202	73,687		Assumed 2% ROI
Less: Withdrawals	(631,500)	(773,000)	(830,000)	(1,100,000)	(1,500,000)		
Capital Stabilization Fund Balance, EOY	\$ 3,180,108	\$ 3,470,710	\$ 3,710,125	\$ 3,684,327	\$ 3,258,014		
BOY Capital Stabilization as a % of Budget	4.52%	4.28%	4.59%	4.88%	4.75%		
EOY Capital Stabilization as a % of Budget	4.33%	4.67%	4.91%	4.85%	4.20%		

FY2022 Free Cash/Retained Earnings Analysis

General Fund

FY2022 General Fund Operating Budget (GFOB) \$71,735,576.00
5% of GFOB \$3,586,778.80

			Free Cash as a % of	Excess over	Policy Allowance FC
		Free Cash Balance	GFOB	5% of GFOB	For Budget
Certified Free Cash Balance, 7/1/2021		\$ 8,739,080.00	12.2%	\$ 5,152,301.20	\$ 2,576,150.60
11/15/2021 FTM A#1 Unpaid Bills	\$ (2,688.45)	\$ 8,736,391.55	12.2%	\$ 5,149,612.75	\$ 2,574,806.38
11/15/2021 FTM A#3 Capital Stabilization Fund (Excess Host Community Fee)	(310,000.00)	\$ 8,426,391.55	11.7%	\$ 4,839,612.75	\$ 2,419,806.38
11/15/2021 FTM A#4 Special Education Reserve	(150,000.00)	\$ 8,276,391.55	11.5%	\$ 4,689,612.75	\$ 2,344,806.38
11/15/2021 FTM A#5 Other Post-Employment Benefits Liability	(515,000.00)	\$ 7,761,391.55	10.8%	\$ 4,174,612.75	\$ 2,087,306.38
11/15/2021 FTM A#6 Climate Resiliency & Infrastructure	(150,000.00)	\$ 7,611,391.55	10.6%	\$ 4,024,612.75	\$ 2,012,306.38
11/15/2021 FTM A#8 Investment Grade Audit	(71,500.00)	\$ 7,539,891.55	10.5%	\$ 3,953,112.75	\$ 1,976,556.38
Subtotal 11/15/2021 FTM	(1,199,188.45)				
5/2/2022 STM A#1 Unpaid Bills	(3,931.85)	\$ 7,535,959.70	10.5%	\$ 3,949,180.90	\$ 1,974,590.45
5/2/2022 STM A#3 Old Bridge Road	(45,113.69)	\$ 7,490,846.01	10.4%	\$ 3,904,067.21	\$ 1,952,033.61
5/2/2022 STM A#4 MGL 21E - 229-239 Main Street	(50,000.00)	\$ 7,440,846.01	10.4%	\$ 3,854,067.21	\$ 1,927,033.61
Subtotal 5/2/2022 STM	(99,045.54)				
5/2/2022 FY23 A#1 Compensated Absences	(100,000.00)	\$ 7,340,846.01	10.2%	\$ 3,754,067.21	\$ 1,877,033.61
5/2/2022 FY23 A#5 Capital Program	(1,905,300.00)	\$ 5,435,546.01	7.6%	\$ 1,848,767.21	\$ 924,383.61
5/2/2022 FY23 A#10 Stabilization	(100,000.00)	\$ 5,335,546.01	7.4%	\$ 1,748,767.21	\$ 874,383.61
5/2/2022 ATM A#11 Capital Stabilization	(428,000.00)	\$ 4,907,546.01	6.8%	\$ 1,320,767.21	\$ 660,383.61
5/2/2022 FY23 A#12 Human Services	(20,000.00)	\$ 4,887,546.01	6.8%	\$ 1,300,767.21	\$ 650,383.61
5/2/2022 ATM A#13 Sped Reserve	(150,000.00)	\$ 4,737,546.01	6.6%	\$ 1,150,767.21	\$ 575,383.61
	-	\$ 4,737,546.01	6.6%	\$ 1,150,767.21	\$ 575,383.61
	-	\$ 4,737,546.01	6.6%	\$ 1,150,767.21	\$ 575,383.61
Subtotal 5/2/2022 ATM	(2,703,300.00)				
Total Used	\$ (4,001,533.99)				

Sewer Enterprise Fund

		Retained Earnings
		Balance
Certified Retained Earnings, 7/1/2021		\$ 859,034.00
11/15/2021 FTM A#5 Other Post-Employment Benefits Liability	\$ (30,000.00)	\$ 829,034.00
5/2/2022 ATM A#3 Sewer Department Budget	(74,000.00)	\$ 755,034.00
Total Used	\$ (104,000.00)	

ISWM Enterprise Fund

FY2021 Operating Expenses \$ 11,777,424.00
FY2021 Operating Expenses per Month \$ 981,452.00
Working Capital = 3 months or 25% \$ 2,944,356.00

		Retained Earnings	Excess over	Excess over Working
		Balance	Working Capital \$	Capital %
Certified Retained Earnings, 7/1/2021		\$ 10,800,612.00	7,856,256.00	267%
11/15/2021 FTM A#5 Other Post-Employment Benefits Liability	\$ (260,000.00)	\$ 10,540,612.00	7,596,256.00	258%
11/16/2021 FTM A#17 Pilot Leachate Treatment System	(350,000.00)	\$ 10,190,612.00	7,246,256.00	246%
5/2/2022 STM A#1 Unpaid Bills	(61.24)	\$ 10,190,550.76	7,246,194.76	246%
5/2/2022 STM A#2 Leachate Pilot Program	(450,000.00)	\$ 9,740,550.76	6,796,194.76	231%
5/2/2022 ATM A#5 Capital Program	(1,808,130.00)	\$ 7,932,420.76	4,988,064.76	169%
	-			
Total Used	\$ (2,868,191.24)			

Town of Bourne Table of Organization**FY22****FY23****Administration/Board of Selectmen**

Town Administrator	1.00	1.00
Assistant Town Administrator	1.00	1.00
Administrative/Office Manager	1.00	1.00
Administrative Asst.	0.25	0.75
Part Time Secretary	0.40	0.40
Subtotal	3.65	4.15

Building and Inspection

Building Inspector	1.00	1.00
Electrical Inspector	0.50	0.50
Plumbing Inspector	0.50	0.50
Administrative Assistant II	1.00	1.00
Administrative Assistant I	1.00	1.00
Subtotal	4.00	4.00

Conservation

Conservation Agent	1.00	1.00
Account Clerk II*	0.20	-
Administrative Assistant I*	-	0.90
Subtotal	1.20	1.90

*Split with Engineering

Council on Aging

Council on Aging Director	1.00	1.00
Assistant COA Director/Outreach Supervisor	-	1.00
Activity Coordinator	1.00	1.00
Administrative Assistant	1.00	1.00
Bus Driver	1.00	1.00
Front Desk Clerk	1.00	1.00
Outreach/Volunteer Coordinator	1.00	-
Outreach Worker	1.00	1.00
Program Assistant	1.00	1.00
Subtotal	8.00	8.00

Town of Bourne Table of Organization**FY22****FY23****Department of Public Works (including Facilities & Sewer)**

Director	1.00	1.00
Operations Manager	1.00	1.00
Vehicle Maintenance Manager	1.00	1.00
Crew Chief	1.00	1.00
Assistant Coordinator Finance	1.00	1.00
Equipment Operator I	4.00	4.00
Equipment Operator II	1.00	1.00
Facilities Skilled Laborer	1.00	1.00
Laborers	11.00	11.00
Mechanics	2.00	2.00
Secretary II	1.00	1.00
Truck Driver/Craftsman	1.00	1.00
Truck Driver	6.00	6.00
Facilities Director*	1.00	1.00
Facilities Manager*	1.00	1.00
Laborers*	1.00	1.00
Custodians*	2.00	2.00
Facilities Electrician*	0.50	0.50
Administrative Assistant**	0.75	0.25
Sewer Technician**	2.00	2.00
Subtotal	40.25	39.75

*Facilities

**Sewer

Emergency Management

Civil Defense Director	0.50	0.50
Subtotal	0.50	0.50

Engineering

Engineering technician II	1.00	1.00
Administrative Assistant I*	0.10	0.10
Subtotal	1.10	1.10

*Split with Conservation

Finance

Finance Director/Treasurer/Collector	1.00	1.00
Town Accountant	1.00	1.00
Assistant Treasurer Collector	1.00	1.00
Assistant Town Accountant	1.00	1.00
Account Clerk II	0.50	-
Administrative Assistant I	3.00	3.00
Assessing Director	1.00	1.00
Assistant Assessor	1.00	-
Account Clerk II	0.50	-
Administrative Assistant I	1.00	1.00
Data Collector	1.00	2.00
Subtotal	12.00	11.00

Town of Bourne Table of Organization**FY22****FY23****Fire Department**

Fire Chief	1.00	1.00
Assistant Fire Chief	1.00	1.00
Deputy Chiefs	4.00	4.00
Lieutenants	8.00	8.00
Firefighters	28.00	28.00
Administrative Assistant	1.00	1.00
Subtotal	43.00	43.00

Human Resources

Human Resources Director	1.00	1.00
Subtotal	1.00	1.00

Health Department

Health Agent	1.00	1.00
Assistant Health Agent*	-	1.00
Health Inspector	2.00	1.00
Administrative Assistant		1.00
Secretary II	1.00	-
Subtotal	4.00	4.00

*reclassification of health inspector to assistant health agent

Integrated Solid Waste Management

General Manager	1.00	1.00
Operations Manager	1.00	1.00
Manager of Facilities Compliance/Tech	1.00	1.00
Landfill Crew Chief	1.00	1.00
Recycling Crew Chief	1.00	1.00
Maintenance Crew Chief	1.00	1.00
Assistant Coordinator of Finance and Rec	1.00	1.00
Heavy Equipment Operator	6.00	6.00
Heavy Equipment Operator 2	2.00	2.00
Mechanics	2.00	2.00
Truck Driver	2.00	2.00
Skilled Laborer	3.00	3.00
Laborer	4.00	4.00
Secretary II	1.00	1.00
Scale Operator	1.00	1.00
Subtotal	28.00	28.00

Information Technology

Information Technology/MIS Director	1.00	-
Information Technology Manager	1.00	1.00
Computer Network Technician	-	1.00
Subtotal	2.00	2.00

Town of Bourne Table of Organization**FY22****FY23****Library**

Library Director	1.00	1.00
Assistant Library Director	1.00	1.00
Information Services Library	1.00	1.00
Children's Librarian	1.00	1.00
Circulation Assistants	3.50	3.50
Technical Services Assistant	0.50	0.50
Children's Assistant	1.00	1.00
Custodian	0.50	0.50
Subtotal	9.50	9.50

Natural Resources

Natural Resources Director	1.00	1.00
Senior Natural Resources Officer	1.00	1.00
Natural Resources Officers	3.00	3.00
Shellfish Officer	1.00	1.00
Marinas Manager	1.00	1.00
Administrative Staff	1.00	1.00
Account Clerk II	1.00	-
Subtotal	9.00	8.00

Planning

Town Planner	1.00	1.00
Assistant Town Planner	1.00	1.00
Account Clerk II	0.70	-
Administrative Assistant 1	-	1.00
Subtotal	2.70	3.00

Police Department

Police Chief	1.00	1.00
Lieutenants	2.00	2.00
Sergeants	7.00	8.00
Patrol Officers/Detectives	37.00	37.00
Dispatchers	4.00	4.00
Administrative Assistants	1.00	1.00
Clerks	2.00	2.00
Custodian	1.00	1.00
Subtotal	55.00	56.00

Recreation

Recreation Director	1.00	1.00
Assistant Recreation Director	1.00	1.00
Subtotal	2.00	2.00

Town of Bourne Table of Organization**FY22****FY23****Town Clerk**

Town Clerk (Elected)	0.50	0.50
Assistant Town Clerk	1.00	1.00
Administrative Assistant I	1.00	1.00
Account Clerk II	1.00	1.00
Account Clerk II	0.50	0.50
Subtotal	4.00	4.00

Permanent FTE**Total** 230.90 230.90**Call Fire Department**

Captain	1.00	1.00
Lieutenants	2.00	2.00
Firefighters	7.00	7.00
Subtotal	10.00	10.00

Seasonal Employees**Natural Recourses Department**

Harbor Patrol (Seasonal)	4.00	4.00
Marina Attendants (Seasonal)	16.00	16.00
Pump-Out Boats (Seasonal)	3.00	3.00
Shellfish Propagation (Seasonal)	1.00	1.00
Subtotal	24.00	24.00

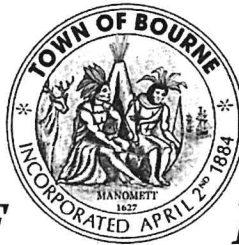
Police Department

Special Officers	4.00	4.00
Subtotal	4.00	4.00

Recreation Department

Tennis Instructors	6.00	6.00
Lifeguards	10.00	10.00
Basketball/Volleyball Instructors	6.00	6.00
Slide to Learn Program	2.00	2.00
Fall/Winter Basketball Instructor/referees	13.00	13.00
Subtotal	37.00	37.00

Call & Seasonal**Total** 75.00 75.00



TOWN OF BOURNE

Office of the Town Clerk

At a legal Annual Town Meeting of the Town of Bourne held May 8, 1978 a quorum being present, the following business was transacted under Article 55:

Section 3.1.28 Temporary Repairs of Private Ways. The Town may make temporary repairs on private ways which have been open to public use. Such repairs shall include the filling of holes in the subsurface of such ways and repairs to the surface materials thereof and installation and construction of drainage, if deemed necessary by the Highway Surveyor. Materials for such repairs shall, where practical, be the same, or similar to, those used for the existing surfaces of such ways, and may include construction, surfacing or resurfacing of such ways with bituminous materials. Said repairs shall be undertaken only if petitioned for by the 31 abutters who own at least 50% of the lineal footage of such way and only if the Board of Selectmen shall declare that said repairs are required by the public necessity and convenience. The cost of such repairs shall be paid by the abutters by a cash deposit or by betterment assessment as hereinafter provided, and no work shall commence unless and until such cash deposit in the amount of the estimated cost of such repairs as determined by the Highway Surveyor to do the work is paid over to the Town or the Board of Selectmen have made a determination that betterments will be assessed. If the Selectmen determine that betterments will be assessed, the Selectmen shall assess betterments upon the owners of estates which derive particular benefit or advantage from the making of such repairs on any such private way. Such assessment shall be a sum equal, in the aggregate, to the total cost of such repairs and, in the case of each such estate, in proportion to that frontage thereof of such way. Except as otherwise provided, the provisions of Chapter 80 of the General Laws relating to public improvements and assessments therefor shall apply to repairs to private ways ordered to be made under this section; provided, that no assessment amounting to less than twenty-five dollars shall be apportioned and no assessment may be apportioned into more than five portions. Before any work commences, the Town shall be held harmless on account of any damages whatever caused by such repairs by agreements executed by the abutters who petitioned therefor. NOTE: * Added by Article 55, 1978 ATM

A True Copy,

Attest:

Mary Fernandes
Asst. Town Clerk

REVOLVING FUNDS FOR SCHOOL DEPARTMENT PROGRAMS

The purpose of this chart is to provide general information about revolving funds allowed by Massachusetts law. It is not designed to address all questions or issues about the listed funds. Nothing contained in the chart changes the laws that authorize and govern these funds.

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year.

The board or officer with authority to spend from a revolving fund can only incur liabilities and spend from the available, unspent and unencumbered balance of actual collections.

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	STATUTORY SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
ADULT AND CONTINUING EDUCATION G.L. c. 71, § 71E	YES IN REGIONAL SCHOOL DISTRICT, BY VOTE OF THE SCHOOL COMMITTEE	NONE	ADULT EDUCATION AND CONTINUING EDUCATION, ADULT PHYSICAL FITNESS, SUMMER SCHOOL AND ENRICHMENT PROGRAMS	YES	NOT PROHIBITED	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY	SEPARATE FUNDS FOR ADULT PROGRAMS AND SUMMER SCHOOL AND ENRICHMENT PROGRAMS		
COMMUNITY SCHOOLS G.L. c. 71, § 71C	NO	NONE	MATERIALS AND EQUIPMENT FOR COMMUNITY SCHOOL PROGRAMS	NO	PROGRAM EQUIPMENT	\$10,000	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			
CULINARY ARTS G.L. c. 71, § 17A	YES IN REGIONAL SCHOOL DISTRICT, BY VOTE OF THE SCHOOL COMMITTEE AND A MAJORITY OF MEMBER CITY OR TOWN SELECTBOARDS OR CITY COUNCILS	NONE	CULINARY ARTS PROGRAMS	NO	PROGRAM EQUIPMENT	\$15,000 TOTAL \$5,000 IN EQUIPMENT PURCHASES	SALE OF CULINARY PROGRAM PRODUCTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY	FY RECEIPTS OVER \$15,000 CREDITED TO GENERAL FUND	ANNUAL AUDIT BY TREASURER TO SCHOOL COMMITTEE, MAYOR OR CITY MANAGER AND CITY COUNCIL, SELECTBOARD OR TOWN MANAGER COPY TO BOA (SCHEDULE A)	

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	STATUTORY SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
NON-RESIDENT STUDENT TUITION G.L. c. 71, § 71F G.L. c. 71, § 16D½	YES IN CITY OR TOWN NO IN REGIONAL SCHOOL DISTRICT	NONE	EDUCATION EXPENSES OF NON-RESIDENT AND FOSTER CARE CHILDREN ENROLLED IN SCHOOL	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET**	NONE	NON-RESIDENT TUITION PAYMENTS AND STATE REIMBURSEMENTS FOR FOSTER CARE CHILDREN	GENERAL FUND	CARRIES FORWARD TO NEXT FY			
SCHOOL BUS ADVERTISING c. 184, § 197 OF THE ACTS OF 2002	NO	NONE	EDUCATION EXPENSES	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET**	NONE	SALE OF ADVERTISING SPACE ON SCHOOL BUSES	GENERAL FUND	CARRIES FORWARD TO NEXT FY			SALE OF SPACE MUST BE OVERSEEN BY GOVERNING BOARD APPOINTED BY SCHOOL COMMITTEE AND IS SUBJECT TO STATUTORY STANDARDS
SCHOOL CHOICE TUITION G.L. c. 76, § 12B(o)	NO	NONE	EDUCATION EXPENSES	YES	INSTRUCTIONAL EQUIPMENT THAT COULD BE FUNDED FROM SCHOOL BUDGET**	NONE	SCHOOL CHOICE TUITION PAYMENTS AND FEDERAL, STATE OR OTHER PAYMENTS, GIFTS AND GRANTS	GENERAL FUNDS	CARRIES FORWARD TO NEXT FY			
SCHOOL EXTENDED SERVICES G.L. c. 71, § 26C	NO	NONE	EXTENDED SCHOOL SERVICES FOR CHILDREN	YES	NOT PROHIBITED	NONE	PROGRAM FEES, FEDERAL FUNDS, OTHER GRANTS, GIFTS, DONATIONS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			PROGRAMS MUST BE APPROVED BY COMMISSIONER OF ELEMENTARY AND SECONDARY EDUCATION (DESE)
SCHOOL LUNCH c. 548 OF THE ACTS OF 1948, AS AMENDED BY c. 650, § 1969	NO	NONE	OPERATION OF SCHOOL LUNCH PROGRAMS	YES	PROGRAM EQUIPMENT	NONE	FEES FROM SALES OF LUNCH AND OTHER MEALS, SCHOOL LUNCH GRANT FUNDS	REVOLVING FUND	CARRIES FORWARD TO NEXT FY	MUST COMPLY WITH PRESCRIBED FEDERAL AND STATE REPORTING AND AUDITING REQUIREMENTS		

** Refers to equipment used in instruction that school committee may fund within its annual appropriation and generally considered "Instructional Equipment" under DESE end of year financial reporting guidelines

REVOLVING FUND	LOCAL ACCEPTANCE	TOWN MEETING/ CITY COUNCIL ACTION	DEPARTMENT/ ACTIVITIES	MUNICIPAL SALARIES	CAPITAL ITEMS/ DEBT SERVICE	STATUTORY SPENDING CEILING	REVENUE SOURCE	INTEREST	FUND BALANCE	OTHER ACCOUNTING PROCEDURES	REPORTS	OTHER
SCHOOL RENTAL G.L. c. 40, § 3 G.L. c. 71, § 16(r)	NO, BUT PROVISION PERMITTING USE OF FUNDS FOR ANY FACILITY AND FUND CARRY OVER APPLIES ONLY IN CITY OR TOWN AND REQUIRES ACCEPTANCE (SEE DEPARTMENT/ ACTIVITIES; FUND BALANCE)	NONE	UPKEEP OF RENTED FACILITY OR SPACE, INCLUDING CUSTODIAL COSTS, UTILITIES, ORDINARY REPAIRS AND MAINTENANCE. MAY BE USED FOR UPKEEP OF ANY SCHOOL FACILITY IF CITY OR TOWN HAS ACCEPTED PROVISION SO PERMITTING	YES	NOT PROHIBITED	NONE	RENTAL PAYMENTS FROM LESSEES OF SURPLUS SCHOOLS OR SURPLUS SPACE IN SCHOOL IN USE	GENERAL FUND	CLOSES TO GENERAL FUND AT END OF FY, UNLESS CITY/TOWN HAS ACCEPTED PROVISION PERMITTING CARRY OVER TO NEXT FY CLOSES TO EXCESS AND DEFICIENCY IN REGIONAL SCHOOL DISTRICT			LEASING OF SURPLUS SPACE IN SCHOOL IN USE MUST BE APPROVED BY DESE
STUDENT ATHLETICS AND ACTIVITIES G.L. c. 71, § 47	NO	NONE	SCHOOL COMMITTEE SPONSORED ATHLETIC AND EXTRACURRICULAR PROGRAMS, AWARDS, EQUIPMENT AND FACILITIES	YES	PROGRAM EQUIPMENT AND FACILITIES	NONE	PARTICIPATION FEES AND PROGRAM RECEIPTS	GENERAL FUND	CARRIES FORWARD TO NEXT FY			USE OF FUND FOR OUT-OF- STATE TRAVEL EXPENSES REQUIRES APPROVAL OF MAYOR OR SELECTBOARD
STUDENT ACTIVITY AGENCY G.L. c. 71, § 47	NO	NONE	SCHOOL COMMITTEE AUTHORIZED STUDENT ACTIVITIES	NOT APPLICABLE	NOT APPLICABLE	NONE	STUDENT ACTIVITY RECEIPTS	AGENCY ACCOUNT	CARRIES FORWARD TO NEXT FY	PRINCIPAL AUTHORIZED BY SCHOOL COMMITTEE TO RECEIVE STUDENT ACTIVITY AGENCY MONIES MUSTTURN OVER TO TREASURER FOR DEPOSIT INTO STUDENT ACTIVITY AGENCY CHECKING ACCOUNT	ANNUAL AUDIT BASED ON PROCEDURES AGREED TO BY SCHOOL COMMITTEE AND AUDITOR, AND DESE GUIDELINES	SCHOOL COMMITTEE MAY AUTHORIZE PRINCIPAL TO SPEND MONIES IN STUDENT ACTIVITY AGENCY CHECKING ACCOUNT FOR STUDENT ACTIVITIES. PRINCIPAL MUST BE BONDED IN AMOUNT FIXED BY TREASURER AND MUST FOLLOW ADMINISTRATIVE PROCEDURES ESTABLISHED BY TREASURER OR ACCOUNTING OFFICER SCHOOL COMMITTEE (1) FIXES MAXIMUM BALANCE ON DEPOSIT IN CHECKING ACCOUNT, (2) TRANSFERS THROUGH WARRANT PROCESS INITIAL FUNDS FROM AGENCY ACCOUNT INTO CHECKING ACCOUNT FOR TREASURER TO REPLENISH PERIODICALLY

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USE OF SCHOOL PROPERTY G.L.c. 71, § 71E	YES IN REGIONAL SCHOOL DISTRICT, BY VOTE OF THE SCHOOL COMMITTEE	NONE	EXPENSES OF MAKING FACILITY AVAILABLE, INCLUDING ADDITIONAL CUSTODIAL COSTS, UTILITIES, ORDINARY REPAIRS AND MAINTENANCE	YES	NOT PROHIBITED	NONE	FEES AND CHARGES FOR USE OF FACILITY SCHOOL PARKING FEES	GENERAL FUND	CARRIES FORWARD TO NEXT FY			USE OF SCHOOL FACILITIES BY INDIVIDUALS, GROUPS, ORGANIZATIONS FOR CIVIC, SOCIAL, EDUCATIONAL RECREATIONAL PURPOSES GOVERNED BY SCHOOL COMMITTEE POLICIES ESTABLISHED UNDER G.L. c. 71, § 71
VOCATIONAL EDUCATION G.L. c. 74, § 14B	YES IN REGIONAL SCHOOL DISTRICT, BY VOTE OF THE SCHOOL COMMITTEE AND A MAJORITY OF MEMBER CITY OR TOWN SELECTBOARDS OR CITY COUNCILS	NONE	CULINARY ARTS, HOME ECONOMIC AND OTHER VOCATIONAL-TECHNICAL SCHOOL PROGRAMS	NO	PROGRAM EQUIPMENT	NONE	SALE OF PROGRAM PRODUCTS AND SERVICES	GENERAL FUND	CARRIES FORWARD TO NEXT FY		ANNUAL REPORT BY SCHOOL SUPERINTENDENT TO MAYOR OR CITY MANAGER AND CITY COUNCIL, SELECTBOARD OR TOWN MANAGER COPY TO BOA (SCHEDULE A)	