

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

**FOR THE
BOURNE SPECIAL**

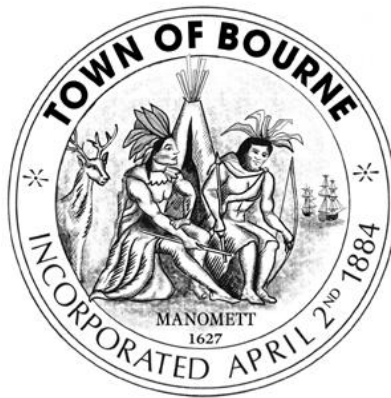
and

ANNUAL TOWN MEETING

Monday, June 29, 2020

7:00 P.M.

Bourne High School Jackson Field



A Voter's Handbook

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

VOTER HANDBOOK

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**ARTICLE INDEX
2020**

SPECIAL TOWN MEETING

1. Open Space Committee – Map 26.0, Parcel 29.00 (Gray Gables)
2. Unpaid Bills

ARTICLE INDEX
2020
ANNUAL TOWN MEETING

1. Annual Consent Article
2. Regular Annual Expenses – Fiscal Year 2021 Budget
3. Sewer Department
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5. Capital Budget – Fiscal Year 2021 (Phase One)
6. Committee Reports
7. Close Out and Transfer Balances - Community Preservation Committee – Funding
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10. Stabilization Fund
11. MGL Chapter 44, Section 53F¾ - Public Educational Government (PEG)
Access and Cable Related Fund
12. Withdraw from Massachusetts Bay Transit Authority

Town of Bourne

Finance Committee Report

for the

Annual Town Meeting

June 29, 2020

at the Bourne High School Jackson Field

7:00 PM

Finance Committee Members

Mary Jane Mastrangelo, Chair
Michele W. Ford, Co-Vice Chair
Renee Gratis, Co-Vice Chair

Amanda Bongiovanni
Judy Flynn
Rich Lavoie
Kathleen Legacy
George Smith

James Sullivan
Aaron Tobey
William Towne
Robert Wheeler

***Based on Information Available to the Finance Committee as of
June 2, 2020***

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, and this year is no exception.

This year the Board of Selectmen and Finance Committee met jointly with department heads to review department budgets beginning in February. After the Governor's Public Health COVID-19 restrictions of public gatherings the meetings were suspended and Town Meeting was delayed. Finance Committee meetings resumed on May 11, 2020 via ZOOM. The Board of Selectmen posted meetings to attend these Finance Committee Meetings and three members of the Board usually participated. The Town Administrator, Finance Director and department heads appeared before the Finance Committee to discuss their budgets. 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 met with groups, individuals, and committees that are either sponsors of articles or whose activities have a financial impact on the Town.

COVID 19 restrictions have resulted in the limitation of articles to be considered at the Annual Town Meeting to articles that are deemed essential to the function of the Town. Uncertainty as to the economic events has limited the Capital Outlay Committee's recommendation on Capital Outlay items. Economic impacts of COVID-19 will be a concern over the next few years.

This report is intended to give voters a summary of the overall financial condition of the Town with comments on what we see as the fiscal issues facing us today as well as in the future. It includes a discussion of following financial data: Sources and Uses, Free Cash Analysis, FY21 Capital Plan, and a Long-Term Financial Plan. This report is based on information available as of June 2, 2020.

Overview of FY21 Budget

In a continued effort to keep the Town on a solid financial footing the Finance Committee has examined the budgeting trends and has compared the increase in revenue to the increase in expenses with the goal of keeping the increases in revenues and expenditures in line, looked at the use of free cash for the budget this year compared to last year, and reviewed whether the proposed budget is within financial policy guidelines.

Revenues: FY21 Projected General Fund Revenue is \$76,245,433.

Expenditures: The Proposed General Fund Expenditures for the 2020 Annual Town Meeting are \$77,248,138.

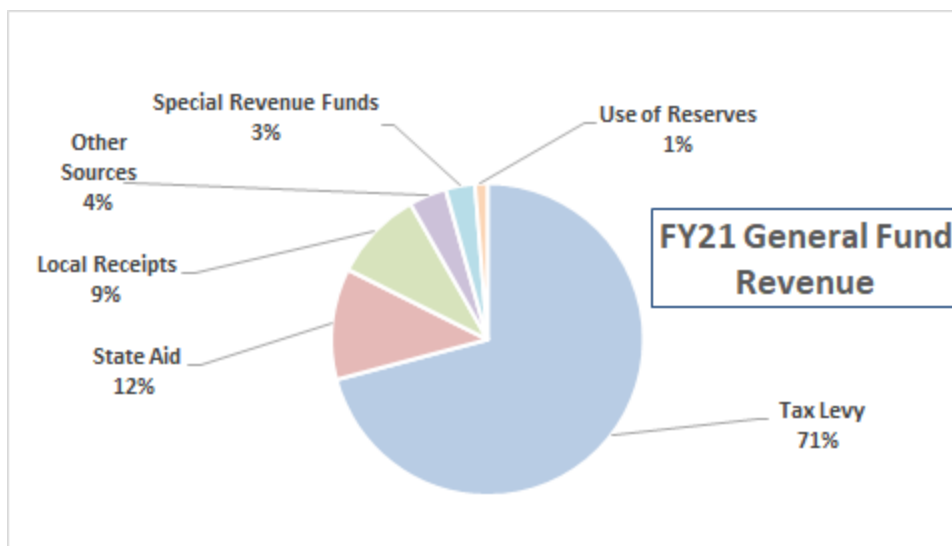
Free Cash: The proposed FY21 General Fund Expenditures exceed Revenues by \$1,002,705. The Town will use \$838,464 of Free Cash as a Revenue to balance the budget and \$164,241 for other articles. This is a 34.93% **decrease** in the use of Free Cash for the Operating Budget. This is a positive trend as the use of Free Cash to balance the budget should be avoided.

FY21 General Fund Revenue

The major categories of Revenue to the Town are the Property Tax Levy, State Aid, Local Receipts (Excise Taxes, Marinas, Licenses and Permits), Other Sources (ISWM and Sewer administrative fees and the ISWM Host Community Fee), and Special Revenue Funds (Ambulance, Waterways Fund, CPA Fund, and PL874). All of these sources of revenue are itemized in Sources & Uses in the Voter Handbook.

For FY21 Total General Fund Revenue increased 2.5% and Use of Reserves for the operating budget decreased. Overall Revenue including the use of Free Cash increased \$1,289,160 or 1.70%.

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



The FY21 Property Tax Levy will increase \$1,918,281 or 3.63%:

- The Proposition 2 ½ allowance increase is \$1,703,813.
- There is a 13.92% decrease in New Growth (investments in property that increase the property valuation of the Town). Total New Growth is estimated at \$450,000.

Sources and Uses shows that the estimated revenue from State Aid will stay the same as FY20. At this time State Aid is the most uncertain revenue source for FY21. The Mass Taxpayers Foundation has estimated that the state of Massachusetts will lose approximately \$6 billion in tax revenue due to COVID-19. The timeline for the development of the state budget is uncertain and is also dependent on decisions at the Federal level about aid to states. Although preliminary estimates for state aid showed an increase in state aid, the Town is not relying on an increase for the FY21 budget.

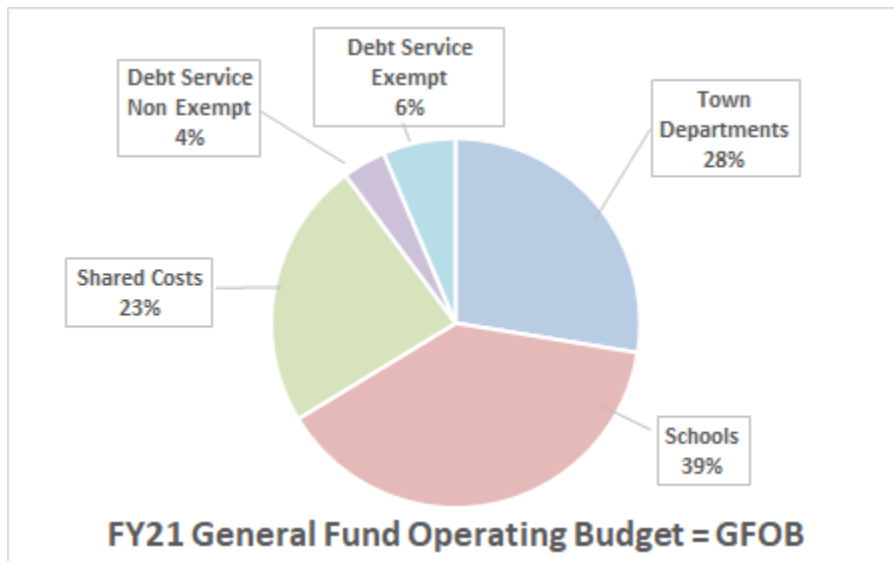
Overall Revenue from Local receipts is expected to decrease \$108,896. Estimated decreases include: Motor Vehicle Excise decreasing \$15,000, Meals tax decreasing \$50,000, Other department revenue decreasing \$25,000 and Investment income decreasing \$50,000. Estimated increases include Meals Tax increasing \$24,000 and Penalties and interest increasing \$6,104.

Most other Revenue sources are level funded or have small increases.

One Special Revenue that should be noted is Ambulance Fees. The use of Ambulance Fees to support the operating budget is level funded at \$1,325,000. Revenue from Ambulance Fees is expected to increase due to an increase in Ambulance Fees, however, the increased revenue will be targeted to support the purchase of ambulances rather than the support of the operating budget.

More details on General Fund Revenues are shown in Sources and Uses of Funds in the Voter Handbook

FY21 General Fund Operating Budget (GFOB) - Annual Town Meeting Article 2

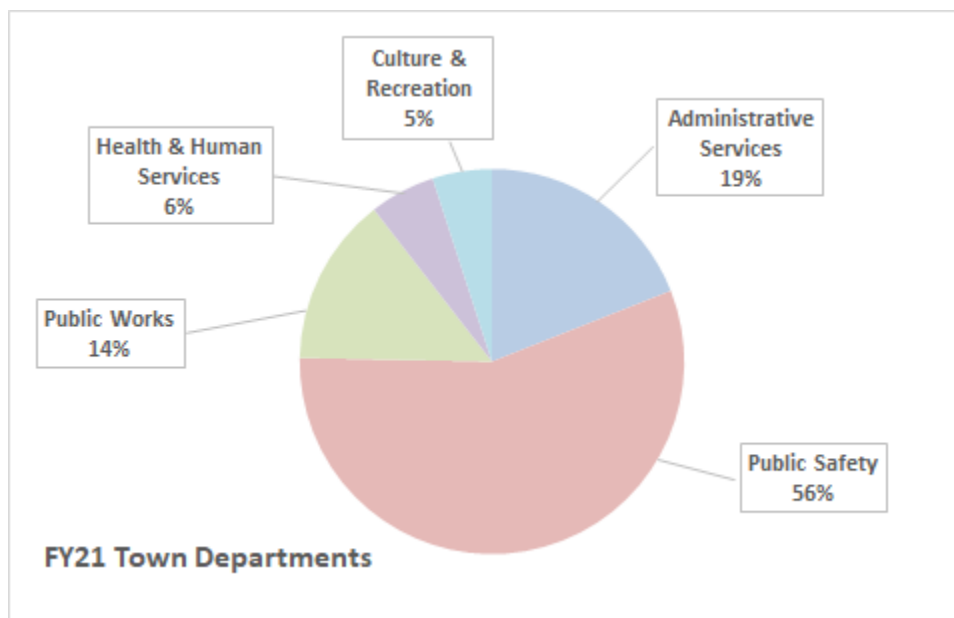


The largest General Fund Operating Expenses of the Town are the Town Departments at 28%, Schools at 39% and Shared Costs for Insurances, Pension and Utilities at 23%. Other General Fund Expenses include Exempt Debt Service at 6% and Non-Exempt Debt Service at 4%.

Town Department Services

Town Department Services which are 28% of the total budget include:

- **Public Safety:** Police, Fire, Inspections, Emergency Preparedness and Natural Resources (DNR).
- **Administrative Services:** Selectmen, Town Administrator, Employment Services, Finance (Assessors, Collectors, Accounting, Treasurer), Audit, Legal, Town Clerk, Elections & Registration, Conservation, Planning, Engineering, Economic Development, Postage, Facilities, and miscellaneous committees.
- **Public Works:** DPW, Snow and Ice and Street & Traffic Lights.
- **Health & Human Services:** Board of Health, Council on Aging, Veterans Services, Memorial Community Building, Human Service Organizations.
- **Culture & Recreation:** Library, Recreation, Historical Commission, Archives Committee.



Public Safety is 56% of the Town Departments budget followed by Administrative Services at 19%, Public Works at 15%, Health and Human Services at 6% and Culture and Recreation at 5%.

Salaries in Town Departments decreased \$57,032. This decrease is primarily due to a reduction in the Town Administrator salary line item (two salaries were paid from this

line item in FY20), the elimination of the salary for an Economic Development staff person, and reduction in the salary line for the building inspector.

The need for additional personnel in the areas of Human Resources and Facilities has been discussed for several years. These positions are not included in the budget.

Expenses in Town Departments increased by \$62,721 which is a 1.42% increase. There were increases in some line items and decreases in other line items. Overall, there were no significant changes in expenses. The Snow and Ice budget of \$338,000 is level funded in FY21.

It should be noted that there have been reductions in the Economic Development budget including support of Canal Chamber of Commerce advertising and the Sagamore Visitor Center. There have also been reductions to the Human Service Organizations including VNA (Cape Cod Visiting Nurse Association), Gosnold and the Food Pantry. While these reductions are small in terms of the overall Town Budget, the reductions can have an impact on the services that these organizations can provide. Many towns are increasing their budgets for the Visiting Nurses in anticipation of increased need services if COVID-19 stays active in the coming year.

Education

Education represented the largest budget increase in FY21 at 4.26%. The Upper Cape Tech Assessment to the Town of Bourne increased 18.81% and the Bourne Schools Budget increased 2.51%.

COVID-19 has presented new challenges to education including remote education, how to plan for opening schools, what transportation and sanitation will look like are all under review and subject to requirements that will be instituted by the state and Board of Health. As a result, the school budgets are based on the pre-COVID-19 requirements and adjustments will most likely need to be made as requirements are identified.

Bourne School Department

The Bourne School Department budget request for FY21 is \$23,944,555 which is a \$587,148 increase or 2.51% over FY20. It should be noted that the actual budget for Bourne Schools is \$3,652,522 higher than the budgeted amount. There are offsets from Federal/State Grants, Revolving Funds (Transportation Fees and Athletic Fees), Military Mitigation, School Choice Incoming Tuitions and Special Education Circuit Breaker that are received by the School Department and reduce the budget paid by the General Fund. The Town also receives Chapter 70 State Aid for Bourne Schools which is estimated to be \$5,215,213 in FY21.

The new Bourne Intermediate School opened at the start of the 2019 – 2020 school year. The schools are grade span schools. Bournedale Elementary houses grades Pre-K – 2,

Bourne Intermediate School houses grades 3 – 5, the Bourne Middle School houses grades 6 – 8 and the Bourne High School houses grades 9 – 12.

Off Budget Expenses and Revenues for Bourne Students Education

Off Budget Expenses occur when students from Bourne choose to attend Charter Schools or use School Choice to go to a school in a different Town. There are a number of Bourne students who choose to attend Charter Schools or choose to attend schools in other districts. There are also students from other districts who choose to attend Bourne Schools.

These choices result in Receipts and Assessments for School Choice and Charter Schools that are not in the School Budget but are included in State Aid Revenue and State Aid Assessments on the Cherry Sheet. State aid and assessments have not been finalized and for budgeting are estimated based on the FY20 actual amounts rather than preliminary FY21 Cherry Sheet. These estimates are subject to change and could have an impact on the final budget.

It is important to fund education to be competitive with other public education alternatives available to students including Charter Schools and School Choice. Bourne currently maintains a positive balance on School Choice receiving more students into the district than it sends out. For FY21 budgeting purposes it is estimated that the Bourne Schools will receive \$1,085,903 in School Choice Receiving Tuition and \$883,574 will be paid by Bourne in School Choice Sending Tuition. The net School Choice Tuition is positive and it is important to maintain this positive balance.

There are also a number of Bourne students who choose to attend Charter Schools. For FY21 budgeting purposes Charter School Sending Tuitions for Bourne students attending Charter Schools are estimated at \$2,361,746 and Charter School Tuition State Aid Reimbursement received to help offset the tuitions is estimated at \$201,944. Both have been level funded while the State budget is being determined. As in prior years, the increases in tuitions assessments have been higher than the increases in reimbursements which has a negative impact on the net state aid. At this point the Cherry Sheet has not been finalized and the final impact of Charter Schools on FY21 State aid is yet to be determined.

Upper Cape Tech

The Upper Cape Tech assessment increase is a major impact on the Town's budget.

The Upper Cape Cod Regional Technical School's budget of \$15,566,251 is a 3.98% budget increase. However, the assessment to Bourne is \$3,337,063 which is \$528,343 higher than the FY20 assessment and represents an 18.81% increase over last year. The major factor in the increase is the number Bourne students attending UCT. Of the 742 students attending UCT there are 185 students from Bourne which is an increase of 28

students over last year. The assessment formula includes several factors including the number of Bourne students at Upper Cape Tech, the total number of students in the Town of Bourne, property values, per capita income, and state aid. It should be noted that shifts in student enrollment have a major impact on the assessment to the Town.

The assessment increase for UCT is much higher than the budget increase for the Bourne Schools, and the number of Bourne students attending UCT is the major factor in the assessment increase.

Upper Cape Tech offers an important educational option for Bourne. It is an excellent school and provides important technical education for students. There are, however, budget impacts based on the number of students attending that can be difficult for the Town to project and to absorb.

Overall Education Comment

We are challenged by our responsibility to provide a standard of education that provides our students the opportunity to compete in an ever more complex world market. Overall, our school-age population is declining, while the unfunded state and federal mandates continue. The challenges posed by the demands to provide a high-quality education, meet performance expectations as measured by mandated test scores, keep pace with the changing demographics of our school age population, and do it all cost-effectively, are complex.

Shared Costs

Shared Costs are town-wide expenses that are not the responsibility of any one department. These items include electricity cost, insurance and employee benefits such as group insurance, pension and OPEB (other post-employment benefits).

Public Utilities – Electricity

The Sources and Uses Public Utilities Shared Costs category is for the solar energy contract that was implemented in FY16. The estimated total cost of electricity has been reduced \$33,140 to \$1,200,000. These costs are offset by \$700,000 Energy Credit Revenue for an estimated net Electricity cost to the Town of about \$500,000. Given the rising cost of electricity this arrangement has been beneficial to the Town.

Group Insurance

The FY21 cost of Group Insurance is \$8,644,035 up \$251,768 or 3.00% over FY20. Group Insurance includes health, life and dental insurance. This budget represents about 12.28% of the Town's budget. Both the increase in the budget and the percentage of the total General Fund Operating Budget are consistent with FY20.

Group Health Insurance at \$8,450,000 is the major expense in this category and represents 12% of the Town's budget. The Group Health insurance line item includes the

cost of group health insurance for active teachers and town employees as well as retired town employees. As of April 30, 2020, there were approximately 370 active employees and 475 retired employees covered in the Group Health Insurance plans.

The Town self-insures for health insurance and our increases in group health insurance have been lower than the increases faced by many surrounding towns. The Town Administrator and Treasurer monitor the monthly expenditures, trust fund balances, and compare costs of our insurance plan with other available plans. Long term trending projections on Group Health Insurance should be monitored as statewide projections indicate that the cost of Group Health Insurance is expected to increase and become a larger percentage of the budget over time.

In addition to the group insurance budget line item in shared costs, there is an assessment on the Cherry Sheet for the cost of health insurance for retired teachers which is estimated at \$1,017,451 for FY21.

Pension Liabilities

Most Town employees are covered in the Barnstable County Retirement system. In FY21 the Town will pay \$4,156,230 to the Barnstable County Retirement system. This is an increase of \$359,283 or 9.46% over FY20. The Barnstable Retirement System is funding both accrued liabilities from prior years as well as current pension liabilities. 5% increases are planned by the Retirement Board each year in order to fully fund the accrued Pension Liability by 2036 at which time only the current liabilities should require funding. The resulting increase to Bourne can be higher than 5% based on other factors.

Other Post-Employment Benefits (OPEB)

Other (than Pension) Post-Employment Benefits (OPEB) is a liability that the Town needs to fund on an annual basis in order to provide for the future health, dental and life insurance benefits for retired employees.

The FY21 Shared Cost budget includes \$163,702 to fund the OPEB liability in accordance with the Financial Policy of funding the prior year OPEB budgeted amount of \$110,199 plus \$53,503 which is 10% of the prior year's amended actual new growth of \$535,032.

Debt Service

The Town has two types of debt Service obligations: Non-excluded Debt and Excluded Debt.

Non-Excluded Debt is the debt service on ongoing Capital Outlay borrowing that is paid within the Proposition 2 ½ limits. The non-excluded debt service of \$2,681,613 is a decrease of 8.12% over FY20. The Town strives to maintain this at a consistent 3 – 5%

of the budget in accordance with Financial Policy. Non excluded debt for FY21 is 3.81% of GFOB and is within policy.

Excluded Debt Service is the debt service that has been excluded from Proposition 2 ½ limits for major projects including: the Bournedale School, the DPW Facility, the replacement of Peebles School with the new Bourne Intermediate School and the new Police Facility. The \$226,828 increase in FY21 Excluded Debt Service expense is a 5.3% increase over last year. It is offset by the increase in revenue from the debt exclusion tax levy. This line item has increased over the last few years for the permanent bonding for the Police and the new Intermediate School, but this year's increase of 5.2% is much less than the 30.5% increase last year.

Excluded Debt Service FY21		
		Estimated
Permanent Bonding Principal and Interest		Final Payment
Bournedale Elementary School	\$653,634	FY32
Community Building	\$249,930	FY23
Community Building Land	\$18,180	FY21
DPW Public Works Building	\$543,738	FY39
New Peebles Elementary School	\$1,577,281	FY39
New Police Station	\$1,444,953	FY40
Total Permanent Bonding Principal and Interest	\$4,487,716	
Temporary Bonding - Interest Only	\$16,996	
Total Excluded Debt Service FY21	\$4,504,712	
Premiums Allocated	(\$63,780)	
Net Excluded Debt Service FY21	\$4,440,932	

It should be noted that there are overall debt and debt service ratios that are of concern for bond rating agencies and that the Town's financial policies and future borrowing should be reviewed relative to these ratios.

General Articles

Annual Town Meeting – Article 1

This year Article one combines seven the housekeeping articles that are voted at Town Meeting each year into one article requiring only one vote instead of seven separate votes.

- 1) **Regular Required Authorizations:** Chapter 91 of the General Laws, Road Contracts, Grant Program Authorization, Contracts in Excess of Three Years, Authorize the Treasurer and Town Collector to enter into agreements with banking institutions, Authorize the Board of Selectmen to allocate funds received from Medicaid.
- 2) **Elected Official Salaries:** \$62,347 to fund elected Officials salaries. The Town Clerk and Moderator salaries are increasing 3%. The Board of Selectmen and Chair of the Board of Selectmen salaries are level funded. Overall, the increase for Elected Officials is 2%.
- 3) **Chapter 90:** to appropriate funds received from Chapter 90 State Aid Highway.
- 4) **Reserve Fund:** \$351,900 to fund the Reserve Fund to meet the Financial Policy at 5% of the GFOB (General Fund Operating Budget). This Reserve Fund is appropriated annually and is used during the fiscal year to fund emergency or unanticipated expenses that are not in the budget. A vote of the Finance Committee is required to expend the funds.
- 5) **Revolving Funds:** annual authorization of Revolving Funds including Recreation Programs Fund, Shellfish Propagation Fund, Transportation Revolving fund (School), Public Library Book Fund, COA Supportive Day/Bridging the Years, Council of Aging Programs, Community Building Rental, Tax Title Collection. These funds are set up to receive program fees and to pay program expenses from the fees collected.
- 6) **ISWM Host Community Fee** – an annual vote to transfer funds received from the ISWM Host Community Fees in excess of \$600,000 to the Capital Stabilization Fund.
- 7) **Accrued Contractual Compensated Absences** - \$150,000 to fund costs related to the payment of contractual obligations for compensated absences when certain employees retire.

Annual Town Meeting – Article 10

An article to transfer \$10,000 from Free Cash to the Stabilization Fund to meet our Financial policy.

Off Budget Expenditures

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 Schools or the Library.

Cherry Sheet Assessments include: County Tax, Retired Teacher's Health Insurance, Mosquito Control Projects, Air Pollution Districts, RMV Non-Renewals, MBTA, Regional Transportation, Charter School Tuitions, and School Choice Sending Tuitions.

For budgeting purposes these are based on the FY20 Cherry Sheet and may increase or decrease during the state's budget process.

Overlay Reserve

Overlay Reserve is a reserve fund to cover tax abatements. It is maintained at the level recommend by the Assessors. Since the Municipal Modernization act this is a pooled fund for all years instead of being separately maintained for each Fiscal Year. The Assessors have recommended a reduction of funding of \$295,340 based on the fund balance.

Grand Total Operating Expenditures

The 1.70% increase in total General Fund Operating Expenditures is equal to the 1.70% increase in total General Fund Revenues including Free Cash.

Sewer Department Budget – Annual Town Meeting Article 3

This Article funds the sewage collection and disposal system servicing Buzzards Bay. The Sewer Enterprise Fund receives user fees from Sewer Users in the system that pay system expenses. The proposed operating budget of \$1,106,411 is a 2% increase over FY20. Salaries and Wages are increasing 5.2% and Expenses are increasing 1.36%. The General Fund Administration Fee of \$140,944 is a 4.63% increase. The Reserve Fund is being increased \$50,000 to \$100,000.

Sewer Enterprise Revenues are estimated at \$1,297,355 which is a 6.42% increase over FY20.

Sewer Retained Earnings at the end of FY19 were certified at \$629,554 and \$50,000 of Retained Earnings will be used to support the budget and reduce sewer user fees.

The Board of Sewer Commissions has contracted for a Sewer Rate study. The Board has received a draft report, but as of this time has taken no action on the sewer rate formula.

ISWM Budget – Annual Town Meeting Article 4

The Integrated Solid Waste Management (ISWM) operation is a regional landfill and transfer center. The ISWM Enterprise Fund charges fees to pay expenses. ISWM benefits the Town by paying for the curbside pickup and disposal of our 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 the Town a Host Community Fee based on the tonnage flowing through the gate.

With the Covanta contract the ISWM business continues to be stable.

The proposed operating budget of \$8,976,805 is an 8.6% decrease over FY20. Salaries and Wages are increasing 6.2% and Expenses are decreasing 12.81%. The General Fund Administration Fee of \$2,261,996 is a 3.0% increase. The Reserve Fund is being increased \$50,000 to \$100,000.

The Host Community Fee for 2020 is \$3.75 per ton. The Host Community Fee budgeted revenue to the General Fund remains at \$600,000. Excess Host Community Fees in excess of \$600,000 are deposited into the Capital Stabilization Fund to be used for future capital projects. In order to have sufficient budget to cover excess host community fees, the ISWM budget for Host Community Fees is \$900,000.

ISWM Enterprise Facility Receipt revenue is budgeted at \$11,680,771 which is a 1.69% increase over FY20.

ISWM Retained Earnings at the end of FY19 were certified at \$10,645,752 and \$1,058,030 of the Retained Earnings will be used to support the budget. This is a 48.0% decrease over FY20.

The staff at ISWM and the ISWM Business Model Working group have been working with Mass. DEP and the Cape Cod Commission on site assignments to extend the life of the landfill operation.

Capital Expenditures – Annual Town Meeting Article 5

According to our Fiscal Policy, the Town is required to establish and maintain a five-year capital improvements plan and to develop capital financing strategies consistent with our fiscal policies. The Capital Outlay Committee has continued its hard work over the last year, working to deliver on the Capital Plan for the Town. The plan is the basis for the capital recommendations in the FY21 budget is a model for this type of planning in the town, resulting in well-thought out recommendations.

Due to the uncertain economic and budgetary impacts of COVID-19, most of the Capital Outlay Committee's recommended Capital Plan for FY21 has been deferred for consideration in the Fall. After the COVID-19 public health emergency, the Town Administrator reviewed capital requests with department heads and presented a revised recommendation to the Capital Outlay committee in May.

TOTAL FY21 Capital Requests = \$12, 751,000

FY21 Capital Requests recommended for the Annual Town Meeting = \$481,000

FY21 Capital Requests deferred to the Fall Special Town Meeting = \$11,453,000

FY21 Capital Requests not recommended or indefinitely postponed = \$787,000

FY21 Capital Requests Accelerated to an FY20 Reserve Fund transfer= 30,000

FY21 CAPITAL OUTLAY ITEMS RECOMMENDED FOR 2020 ATM			
DEPARTMENT	PROJECT/DESCRIPTION	AMOUNT	FUNDING SOURCE
Facilities	Fire Station #1 Roof Repair	\$200,000.00	Free Cash
<i>Replace existing roof systems and address leaking roofs and other building envelope intrusion issues at the Buzzards Bay Fire Station. New roofing will improve energy efficiency and reduce the potential for damage and/or health and safety issues. This will replace the entire roof system in one project instead of a multi-year phasing.</i>			
Shore and Harbor	Annual Dredging/Ramp Repair and Improvement	\$200,000.00	Waterways Fund
<i>This is an annual allocation of funds needed to meet the town's dredging needs and to repair and/or maintain the town's public access piers and ramps.</i>			
TOTAL FY21 TOWN AND SCHOOLS for 2020 ATM = \$400,000.00			
SEWER	Pumps and Panels	\$ 56,000.00	Enterprise Fund Retained Earnings
<i>Replace 20 Grinder Pumps and alarm panels that are aging. The aging pumps are not as efficient as new style pumps. These pumps grind waste and then pump the waste into the sewer system and the alarms are audible warnings when the pumps are not working. This is an ongoing replacement for maintenance of the 200 units in the sewer system. Cost is \$2,600 each plus \$200 installation per unit.</i>			
SEWER	Safety Upgrades	\$ 25,000.00	Enterprise Fund Retained Earnings
<i>Upgrade of safety equipment in the aging sewer system for the safety of employees and to meet regulations requirements.</i>			
TOTAL FY21 ENTERPRISE for 2020 ATM = \$81,000.00			
TOTAL CAPITAL OUTLAY FOR 2020 ATM = \$481,000.00			

Total Free Cash utilized is \$200,000
Total Waterways Fund utilized is \$200,000
Total Sewer Retained Earnings utilized is \$81,000

The FY21 Capital Outlay Plan and the Five-Year Capital Plan are included in Appendix B in the Voter Handbook.

Community Preservation Act (CPA)– Annual Town Meeting Articles 7, 8, 9

The Town adopted the CPA at its April 2005 election, replacing the Open Space Act and allowing the Town to receive matching state funds based on a 3% tax levy surcharge.

The provisions of the CPA allow money to be allocated to open space, historic preservation, affordable housing, and recreation. The CPA estimated revenue for FY21 is \$1,817,250.

Under the CPA the Community Preservation Committee has been formed and has made the recommendations found in the articles 7,8 and 9 in the Voter's Handbook.

Article 7 returns funds that were appropriated and not used to the either Historic Preservation Reserves, the Undesignated Fund Balance or Open Space/Recreation Reserves.

Article 8 funds the Community Housing projects for FY21 and transfers unused revenues to reserves.

Article 9 funds the operating expenses of the Community Preservation Committee.

The Finance Committee met with the Community Preservation Committee and reviewed the articles.

Reserves and Fiscal Policy

Our fiscal policy is well documented and has guided the Town for several years. While we have reserves at the Town's policy level, and the numbers seem quite large, it bears reminding that we could spend down all our reserves in 2-3 years' time if we used them to cover the cost of a full complement of services. The Town's reserves help sustain us, as they have in this budget, but use of reserves should be monitored. A trend of increasing use of Free Cash for the budget should be noted as a danger signal of possible future instability. This year the use of Free Cash for the budget has been reduced with the long-term goal of eliminating the use of Free Cash for the budget and using Free Cash only for one-time expenses.

With the uncertainty of the economic impacts of COVID-19 the Town's reserves are very important.

A summary of the Town's reserve accounts and their associated policy guidelines follows:

Free Cash Reserves

Free Cash is the term used for the Certified Unrestricted General Fund Balance of the Town. Free Cash is certified at the beginning of each fiscal year by the Department of Revenue. These funds cannot be spent until certified. Once certified the Cash is "free" because there are no restrictions on what the funds can be used for and the Town can ask Town Meeting to appropriate Certified Free Cash for any purpose.

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 had not been appropriated for the current year's budget or other expenditures; and
- *outstanding property taxes*: taxes collected from prior years or outstanding

A town's free cash, or "budgetary fund balance," is the amount of funds that are unrestricted and available for appropriation. While towns may appropriate free cash to balance the budget for the coming year, an ample free cash balance provides towns with financial flexibility and provides funds for expenditures after the tax rate has been set. Town Meeting may appropriate from free cash during a given fiscal year to meet unexpected expenses or to fund a needed capital project. Depleting free cash, particularly to balance annual budgets, may suggest that a community will face tighter financial times without such funds to supplement annual revenues. This drawdown on reserves might also have a negative impact on the town's credit rating.

Free Cash Financial Policy:

The Town implemented a new Free Cash Policy in 2015. The new policy has two parts:

1. Under the new policy the Town is to maintain a Free Cash Balance at 5% of the General Fund Operating Budget. The General Fund Operating Budget (GFOB) is defined as the operating budgets of the Town, Schools, Shared Costs and Debt Service. It does not include General Articles, Off – Budget Expenditures, Capital Expenditures or Enterprise Funds. The proposed General Fund Operating Budget for FY21 is \$70,373,266. This year, in order to be within financial policy guidelines, the minimum Free Cash Balance that should be certified as of July 1, 2020 is \$3,424,470 . *The proposed FY21 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. *The proposed FY21 budget maintains Free Cash at this policy.*

Free Cash Analysis

At the end of the last fiscal year on June 30, 2019 actual revenue for the fiscal year from New Growth, State Aid and Local receipts was \$340,785 higher than budgeted and actual department expenditures for the fiscal year were about \$1,886,223 lower than budgeted resulting in unspent budgets being turn-backed to Free Cash.

In September 2019, the Mass. Dept. of Revenue Certified Free Cash available to the Town as of July 1 2019 at \$8,250,807. *Certified Free Cash was within policy and had an excess over policy of \$4,732,144.*

Over FY20 -FY21 it is anticipated that \$2,123,454 of the Certified Free Cash will be used to cover expenses. After the proposed Special and Annual Town meeting expenditures from Free Cash it is anticipated that \$6,127,353 would remain in Free Cash. There are anticipated additional revenues and budget turn-backs that should bring Free Cash higher at the time of certification.

The deferral and reduction of Capital Expenditures has greatly reduced the use of Free Cash in FY20 - FY21. This may be temporary if Free Cash is used for deferred Capital Expenditures at a fall Special Town Meeting.

The detail of Free Cash actual and proposed expenditures is shown on the following chart:

	FREE CASH ANALYSIS FY2021 Budget	Free Cash Expensed & Proposed FY20-FY21	Free Cash Balance	FY21 GFOB	Excess over 5% of GFOB	Policy Allowance FC for Budget
	GFOB = Sources and Uses Operating Budgets plus Debt Service			\$70,373,266		
	5% of GFOB			\$3,518,663		
	CERTIFIED FREE CASH BALANCE 7/1/2019		\$8,250,807	11.7%	\$4,732,144	\$2,366,072
10/28/19	Article 3 - Supplement Budget	(\$188,500)	\$8,062,307	11.5%	\$4,543,644	\$2,271,822
10/28/19	Article 4 - Unpaid Bills	(\$2,568)	\$8,059,739	11.5%	\$4,541,075	\$2,270,538
10/28/19	Article 5 - OPEB	(\$481,681)	\$7,578,058	10.8%	\$4,059,394	\$2,029,697
10/28/19	Article 7 - Electronic Voting	(\$25,000)	\$7,553,058	10.7%	\$4,034,394	\$2,017,197
10/28/19	Article 13 - Capital Outlay	(\$123,000)	\$7,430,058	10.6%	\$3,911,394	\$1,955,697
10/28/19	Article 17 - Purchase County Land	(\$100,000)	\$7,330,058	10.4%	\$3,811,394	\$1,905,697
6/29/20	Proposed Unpaid Bills	(\$4,241)	\$7,325,817	10.4%	\$3,807,153	\$1,903,577
6/29/20	Transfer to Stabilization	(\$10,000)	\$7,315,817	10.4%	\$3,797,153	\$1,898,577
6/29/20	Proposed Accrued compensated Absenses	(\$150,000)	\$7,165,817	10.2%	\$3,647,153	\$1,823,577
6/29/20	Proposed FY21 Capital Outlay	(\$200,000)	\$6,965,817	9.9%	\$3,447,153	\$1,723,577
6/29/20	Proposed FY21 Operating Budget	(\$838,464)	\$6,127,353	8.7%	\$2,608,689	\$1,304,345
	Total Used	(\$2,123,454)				
Note:	This is a simple calculation of the possible increases and decreases to free cash but does not include any year end adjustments done to certify free cash.					

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.

Based on the proposed expenditures of Free Cash at this Town Meeting the remaining Free Cash balance will be in excess of Policy. This is important because the Town has used Free Cash to balance the Budget each year. There should be sufficient Excess Free Cash to balance the next Fiscal Year's budget with about the same amount of Free Cash

used this year even if there is no excess revenue or budget turn-backs that would increase Free Cash.

If there are excess revenues or unspent expenditures it will strengthen the Town's financial position rather than just bringing it back up to policy.

Stabilization Fund – policy calls for 6% of the General Fund operating budget (GFOB). This is a “rainy-day” fund which requires a vote of 2/3 of Town Meeting to spend money from this fund. The balance in Stabilization Fund should be \$4,222,396 to meet policy. A transfer of \$10,000 should be made to bring Stabilization to policy. This transfer is proposed in Article 10 of the Annual Town Meeting. *When the transfer is made the Stabilization Fund will be within policy*

Capital Stabilization Fund – a fund established to reserve cash for future capital expenditures. Its primary funding source has been ISWM Host Community Fees. As of June 30, 2019, the balance in the Capital Stabilization account was \$875,326. At the Fall Special Town Meeting \$800,000 was appropriated from the Capital Stabilization Fund for the purchase of the County Land including 0 County Road and 100 Julius Drive. As of April 30, 2020, the balance in the Capital Stabilization account was \$82,689.

It is anticipated that about \$300,000 will be deposited from ISWM Excess Host Community Fees at the end of FY120.

Employer Health Insurance Trust Fund – policy is to have either four (4) months of average costs or no less than \$1.6 million. The current balance in the Employer Health Insurance Trust fund is \$3,800,000. The average monthly claim charges for the Employer share has been \$640,000 a month so 4 months of average costs would require \$2,560,000. *The Insurance Trust Fund is within policy.*

OPEB Trust Fund

At the end of FY19 the Town had set aside \$2,655,531 in a Trust Fund for this purpose. In accordance with Financial Policy, the Town added \$771,681 to the fund at the Special Town Meeting in the fall of 2020. As of April 30, 2020, the Town had set aside \$3,489,602 in the Trust Fund for this purpose.

This fund is separated into contributions for :

- Retired Town and School Employees = \$2,701,705
- ISWM Employees = \$715,074
- Sewer Employees = \$72,823

The Town has made significant progress with the funding of OPEB and in recent years has continued to follow the Financial Policy for funding the OPEB Liability.

Based on the actuarial analysis of Segal Consulting, the total 30-year OPEB liability as of June 30, 2019 was \$107,329,302. This liability is sensitive to both future interest rates and future health insurance costs.

It is expected that there will be warrant article proposed at the Fall Special Town meeting for additional funding for the ISWM OPEB liability, the Sewer Enterprise OPEB liability and 10% of Excess Free Cash to fund the Town's OPEB Liability.

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.

Overlay Reserve – a reserve fund for tax abatements and exemptions which is established and controlled by the Assessors. It is based on an analysis of historic data and specific circumstances such as a recent property revaluation and pending refunds/abatements. Under the new municipal modernization act the reserve does not need to be specific to a tax year. The current balance in the Overlay Reserve Fund is \$1,156,114. The recommended funding for FY21 is \$100,000. *The Overlay Reserve Fund is within policy.*

Reserve Fund – an annual Reserve Fund to be spent under the authority of the Finance Committee for unexpected and unforeseen budget needs. For FY21 this is \$351,900, which increases the Reserve Fund by \$6,000. *Funding of the Reserve fund under Article 1 will meet the Financial Policy to budget the Reserve Fund at 0.5% of the General Fund Operating Budget.*

Long Term Plan

The Finance Director and Town Administrator have been working with the Finance Committee since FY06 to refine the long-term financial plan. The Long-Term Projection in the Voter's Handbook is one piece of the long-term planning puzzle. The Capital Outlay Committee's work to establish our needs, priorities, and funding sources is another piece of the puzzle. However, financial planning cannot be done in a vacuum and must include the additional needs of the community, including personnel. A comprehensive plan will allow voters to see the effect of our debt service, structural deficits, changes in reserves, adjustments to the tax rate and state aid impacts.

The Town Charter requires that the Long-Term Plan be included with the Town Administrator's budget message. This is an important change as it means that the budget is viewed not only in terms of the current year financial picture, but with a long-term view as well.

The Long-Term Plan with 5 years of history, the current budget, the proposed budget, and 5 years of projections is included in the Voter Handbook. The Long-Term plan is based on estimated revenues and expenditures for this fiscal year and projections of revenues and expenditures for the next five fiscal years. Although the plan shows there is a structural deficit with expenditures exceeding revenues, it also shows that based on projected revenues and expenditures the Town is on solid financial footing. Projected reserves are shown to remain within policy for FY21 – FY24. Based on the proposed budget and current service levels there should not be a need for an override for at least 5 years. These projections could change if economic conditions change, and the continued monitoring of the long-term plan is important.

The Finance Committee recommends a full review of the long-term planning model in an effort to make it a more useful tool in the financial analysis of the impact of the budget and capital needs over the coming years. The Finance Committee looks forward to continuing work on the refinement of the long-term plan with the Board of Selectmen, the Finance Director, and the Town Administrator.

Summary

The Town of Bourne has benefited from the prior years of fiscal prudence and financial management. Based on the current situation with COVID-19, the proposed budget is very conservative. While it provides the services expected by the citizens, it includes the reduction of the Economic Development initiative of FY20, reduces many expense lines and reduces the budget for human service organizations' services to citizens in the Town. There are critical positions that continue to be deferred. Many long-term personnel have retired and in the coming years more will do so. The Town must plan for an orderly transition before they leave, taking their institutional knowledge with them. Mandated government operations and public safety need to continue to be priorities in order to serve the residents of the Town.

This budget is the result of a thoughtful examination of our town's priorities, as evidenced by where we spend our money. It is our town's values translated into dollars and cents. Managing the Town's Revenue and prioritizing the expenditures in order to provide the services the Town needs most is a continuing challenge for us all.

Respectfully submitted,
The Finance Committee, Town of Bourne

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 him 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.

Please note that this will change with the Town meeting being held outside due to the restrictions associated with Covid-19.

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.

Please note that this may change if the Board of Selectman votes pursuant to Section 7 of Chapter 92 of the Acts of 2020 to reduce the quorum due to Covid-19.

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 voice vote. If he is not clear as to which response constitutes a majority, he will call for a standing vote, which will be counted by designated checkers. On votes requiring other than a majority, if the result is not unanimous, a standing vote is required. On certain occasions, a secret ballot may be taken if requested by at least 15 registered voters.

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 his 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 he 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!

Donald J. Pickard
Town Meeting Moderator

Special Town Meeting

ARTICLE 1: To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, eminent domain or otherwise or receive by gift a certain parcel of land situated in **Gray Gables**, Bourne, Barnstable County, Massachusetts, a parcel of land as shown on the Bourne Assessors Map 26.0, Parcel 29.00, a copy of which is on file at the office of the Town Clerk, for purposes of community preservation as set forth in Massachusetts General Law, Chapter 44B (Massachusetts Community Preservation Act) as amended; and to raise and appropriate, borrow or transfer from available funds a sum of money for such acquisition, including costs incidental and related thereto such acquisition; and to further authorize the Board of Selectmen and the Open Space Committee to take all acts necessary to implement this vote; said funds are to be expended under the direction of the Community Preservation Committee, or take any action in relation thereto.

Sponsor – Open Space Committee

MOTION: We move that the Town vote, upon the recommendation of the Community Preservation Committee, to appropriate the sum of \$340,000 from the Open Space Reserves of the Community Preservation Fund to acquire, by purchase, gift or eminent domain, a parcel of land, approximately 6.3 acres, being a portion of the parcel identified on Bourne Assessors' Map as Map 26.0, Parcel 29.00, including costs incidental and related thereto; and further the Open Space Committee and the Community Preservation Committee are hereby directed and authorized to take any and all actions necessary to implement this vote.

Finance Committee Explanation and Recommendation:

This article proposes the purchase of 6.3 acres of land with frontage on the Back River that provides recreational access to the river. This purchase helps protect an environmentally sensitive area and fits into both the Open Space Plan and the Local Comprehensive Plan.

A YES or AYE vote in favor of the motion would allow The Town to use CPA funds to purchase the property as open space. This purchase will not increase the Tax rate.

A NO or NAY vote opposed to the motion would mean that the Town would not be able to purchase the land.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 appropriate a sum of money for the purpose of the payment of unpaid bills from a previous fiscal year 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 \$4,241.27 for the purposes of this article and to meet this appropriation to transfer the sum of \$4,241.27 from Free Cash to satisfy the unpaid bills of the town as listed in the chart below.

UNPAID BILLS		
Department	Vendor	Amount
DPW	United Site Services Northeast, Inc.	\$ 530.67
Town Administrator	Bracken Engineering, Inc.	<u>3,710.60</u>
Total		<u>\$ 4,241.27</u>

Finance Committee Explanation and Recommendation:

This article provides funding for the payment of bills that arrived after the close of the previous fiscal year.

A YES or AYE vote in favor of the motion allows these bills to be paid.

A NO or NAY vote opposed to the motion would mean these bills could not be paid.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 in the manner provided by Section 29 and 29A of **Chapter 91 of the General Laws**, 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, (including the Merrimack and Connecticut Rivers) in accordance with Section II of Chapter 91 of the General Laws, and authorize the Selectmen to execute and deliver a bond of indemnity therefore to the Commonwealth, and further to assume liability pursuant to Section 1 of Chapter 814 of the Acts of 1972.
- 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 the longer term is determined to be in the best interest of the Town by a vote of the Board of Selectmen or the School Committee, as appropriate;
- e. Authorize the Treasurer and the Town Collector, pursuant to Chapter 44, Section 53F, Massachusetts General Laws, as amended and supplemented, with the approval of the Board of Selectmen, to enter into agreements for periods not to exceed three years with banking institutions to maintain deposits in exchange for banking services.
- f. Authorize the Board of Selectmen, pursuant to Chapter 44, Section 72, Massachusetts General Laws, as amended and supplemented, 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 all elected officials** of the Town as provided by Section 108 of Chapter 41 of the Massachusetts General Laws as amended, and raise and appropriate a sum of money 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: **\$42,833**

Total to be raised and appropriated: \$62,347

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 for the construction, reconstruction and improvement on all approved public ways 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 **\$351,900** to establish the **Finance Committee Reserve Fund**.

5. Revolving Funds - To see if the Town will vote under authority of M.G.L., Chapter 44, Section 53E ½ to establish **Revolving Funds** to be known as described below including spending authorization, revenue source, use of said fund and spending limit:

#	Revolving Fund	Authorized to Spend	Revenue Source	Use of Fund	FY 2021 Spending Limit
1	Recreation Programs Fund	Recreation Department with the approval of the Town Administrator	All fees charged for all programs run by the Recreation Department	Purchase & Acquire recreational equipment and materials and part-time seasonal staff to facilitate seasonal recreational programs	\$ 175,000
2	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 & study of shellfish	\$ 75,000
3	Transportation Revolving Fund	School Department with the approval of the School Committee	Fees for transportation services	To pay for transportation fees	\$ 50,000
4	Public Library Book Fund	Library with the approval of the Town Administrator	Fines & Fees received from overdue, lost, damaged materials	To purchase additional library books and materials	\$ 20,000
5	COA Supportive Day/Bridging the Years	COA with the approval of the Town Administrator	Fees from and for Clients for Program Services	To pay for services and expenses related to providing supportive day programs	\$ 100,000
6	COA Programs	COA with the approval of the Town Administrator	Fees & Charges from COA classes and programs	To pay the instructors and expenses of programs offered.	\$ 100,000

7	Community Building Rental fund	Recreation Director with the approval of the Town Administrator	Fees from renting the building	To pay part time salaries and expenses related to the extra hours used for the rental of the building	\$ 10,000
8	Tax Title Collection Fund	Town Collector/Treasurer with the approval of the Town Administrator	Fees from tax takings, redemptions and foreclosures	To pay expenses related to tax takings, redemptions and foreclosures	\$ 60,000
Total spending					\$ 590,000

6. ISWM Host Community Fee - To see if the Town will vote to transfer any sums of money received from the **ISWM Host Community Fees** in excess of **\$600,000** in FY2021 to the fund entitled “Capital Expenditure Stabilization Fund.”

7. Accrued Contractual Compensated Absences - To see if the Town will vote to appropriate, borrow or transfer from Free Cash the sum of **\$150,000** 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 move that the sum of \$414,247 (\$62,347 for elected officials’ salaries and \$351,900 for the Finance Committee Reserve Fund) be raised and appropriated and \$150,000 be transferred from Free Cash as set forth in the article for Accrued Contractual Compensated Absences.

Finance Committee Explanation and Recommendation:

Article One this year combines seven of the housekeeping articles that are voted at Town Meeting each year into one article requiring only one vote instead of seven separate votes.

1. **Regular Required Authorizations** - authorizes various town officials to take certain actions such as enter into contracts, agreements, apply for grants and take other actions that are necessary to conduct the town’s business. State law requires these authorizations to be voted each year.
2. **Elected Officials Salaries** – appropriates \$62,347 for the compensation of elected officials.
3. **Chapter 90** - Each year the governor’s budget appropriates Chapter 90 funds for distribution among the cities and towns in Massachusetts. This local aid is earmarked for maintaining safety and accessibility for roads and bridges within the Commonwealth. This authorization allows our Department of Public Works to spend any Chapter 90 Funds that are received.
4. **Reserve Fund** – appropriates \$351,000 to the Reserve Fund that is used to cover unforeseen or emergency expenses which may arise during the fiscal year. A vote of the Finance Committee is required for all Reserve Fund Transfers. The appropriation to the Reserve Fund is determined by the town’s financial policy.
5. **Revolving Funds** – Revolving funds are created to allow departments that have fee related services to raise specific funds that can be used without further town meeting action. The law is very explicit as to how this is done, and it requires that revolving

funds be reauthorized every year in order to be sure that each fund is being used as intended. There are no changes to Revolving Funds this year.

6. *ISWM Host Community Fee* - allows any FY 21 Host Community Fees generated by ISWM which are in excess of \$600,000 to be added to the Capital Expenditures Stabilization Fund that was established at the 2007 Annual Town Meeting.
7. *Accrued Compensated Absences* – appropriates \$150,000 to replenish the fund used for the contractual compensated absences due to employees upon retirement. The fund is used as needed and replenished when there are employees who are expected to retire during the next fiscal year.

A YES or AYE vote in favor of the motion approves these authorizations and expenditures for the proper operation of the Town.

A NO or NAY vote opposed to the motion would mean the authorizations required to operate the Town would not be approved and the Town could not function properly.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 Million Three Hundred Seventy Three Thousand Two Hundred Sixty Six Dollars (\$70,373,266) 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 July 1, 2020 to June 30, 2021:*

Funding Sources:

Raise and Appropriate from the FY21 Tax Levy and other General Revenues from the Town	\$ 67,182,069
PL874 Grant Funds	156,750
Ambulance Fund	1,325,000
Conservation Commission Receipts Reserved for Appropriation	30,000
Community Preservation Fund Revenues for Debt Expense	674,259
Community Septic Management Program	29,754
Waterway Improvement Fund	136,970
Free Cash	838,464
Total	<u>\$ 70,373,266</u>

These Amounts are to be Voted:

General Government	\$ 3,687,991
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Public Safety	10,916,470
Public Works	2,750,738
Health & Human Services	1,072,688
Culture & Recreation	968,528
Bourne Public Schools	23,944,555
Upper Cape Cod Regional Technical High School	3,337,063
Shared Costs	16,508,908
Debt Service	<u>7,186,325</u>
Total	<u>\$ 70,373,266</u>

Finance Committee Explanation and Recommendation:

This is the annual Article funding the Operating Budget of the Town and Bourne Schools. The proposed budget is a status quo budget developed before Covid-19. The estimated General Fund Revenues available for the operating budget increased 2.5%.

The proposed budget:

- ***represents a 2.47% increase over the current FY20 operating budget;***
- ***reduces the use of Free Cash as a revenue for the operating budget by more than \$450,000;***
- ***includes level services and personnel consistent with the current year;***
- ***includes \$129,000 in savings based on the end of the severance agreement with the former Town Administrator and a \$66,000 reduction in the Economic Development Budget based on the elimination of a position and expenses that were added in FY20 but have not been implemented.***
- ***Reduces funding for the Visiting Nurse Association and the Food Pantry.***

The long-term plan based on the proposed budget is included in the Appendix of the Voter Handbook.

Based on the revenues and expenditures projected in the long-term plan, the long-term plan shows that:

- ***Reserves will remain within policy for FY21 – FY24; and***
- ***Based on the proposed budget and current service levels, there should not be a need for an override for at least 5 years.***

These projections could change if economic conditions change and the continued monitoring of the long-term plan is important.

The format of the budget motion this year is different. The motion proposes approval of expenses by category: General Government, Public Safety, Public Works, Health & Human Services, Culture & Recreation, Bourne Public Schools, Upper Cape Cod Regional Technical High School, Shared Costs and Debt Service. Within these categories the Town Administrator will have flexibility to make budget adjustments to meet the needs of the departments.

Proposed Amendment to the Motion:

After the Main Motion on the article is made the Finance Committee will propose an amendment to the motion:

We move that the Dept. 131 Budget – Finance Committee Account 5120 Wages – Hourly Emp. (Temp) be reduced \$6,800.00 to \$3,200.00 and the Amount to be Voted to General Government be reduced \$6,800.00 to \$3,681,191.00; and we further move that \$6,800.00 be appropriated to increase the Amount Voted to Health and Human Services by \$6,800.00 to \$1,079,488.00 and that Dept. 591 Budget – Human Service Organizations Account 5790 Miscellaneous Expense Public Nurse be increased \$4,000.00 to \$22,000.00 and that Dept. 591 Budget – Human Service Organizations Account 5790 Miscellaneous Expense Bourne Food Pantry be increased \$2,800.00 to \$4,000.00.

A YES or AYE vote in favor of the amendment would reduce the Finance Committee budget for recording secretary by \$6,800 and would increase funding of the VNA (Visiting Nurse Association) by \$4,000 to keep it at the same level as the current budget and increase the funding of the Food Pantry by \$2,800. Funding for both budgets would still be less than the funding budgeted in FY15.

A NO or NAY vote opposed to the amendment would keep the Finance Committee budget for recording secretary at \$10,000 and would leave funding of the VNA (Visiting Nurse Association) with a reduction of \$4,000 and would leave funding of the Food Pantry at \$1,200 which is \$3,800 less than FY15 Food Pantry funding.

The Finance Committee feels that increased funding for the recording secretary is not required and that these funds should be spent to address the needs of human service organizations impacted by the Covid-19 pandemic.

The Finance Committee voted 10 in favor and one opposed to recommend approval of the amendment with a “YES” vote in favor of the motion to amend.

After the proposed Amendment to the motion is voted, Town Meeting will vote on either the amended Main Motion if the amendment passes or the original Main Motion if the amendment fails.

A YES or AYE vote in favor of the main motion will approve the operating budget funding and expenditures for Fiscal Year 2021 from July 1, 2020 – June 30, 2021.

A NO or NAY vote opposed to the main motion would mean there would be no approved operating budget and the Town could not function properly.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 \$1,206,411 be authorized to be expended by the Sewer Commissioners for the operation of the Sewer Department for fiscal year July 1, 2020 to June 30, 2021 as follows:

<i><u>Salaries & Wages</u></i>	<i><u>\$197,680</u></i>
<i><u>Expenses</u></i>	<i><u>\$908,731</u></i>
<i><u>Reserve Fund</u></i>	<i><u>\$100,000</u></i>

And we further move that the sum of \$140,944 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 \$1,297,355 be raised from Sewer Enterprise Receipts and \$50,000 be transferred from Sewer Retained Earnings.

Finance Committee Explanation and Recommendation:

This is the annual Article to fund the sewage treatment system servicing Buzzards Bay. The proposed budget level funds the department except for minor wage and expense adjustments. The operations fee paid to Wareham has been increased to \$410,000 which is a 2.5% increase.

A YES or AYE vote in favor of the motion approves the Sewer operating budget for Fiscal Year 2021 from July 1, 2020 – June 30, 2021.

A NO or NAY vote opposed to the motion would mean there would be no approved operating budget and the Sewer Department could not function properly.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 \$10,476,805 be authorized to be expended for the operation of the Integrated Solid Waste Management Enterprise Fund for fiscal year July 1, 2020 to June 30, 2021 as follows:

<i>Salaries & Wages</i>	<i>\$2,287,580</i>
<i>Expenses</i>	<i>\$6,689,225</i>
<i>Reserve Fund</i>	<i>\$ 600,000</i>
<i>Host Community Fee</i>	<i>\$ 900,000</i>

And we further move that the sum of \$2,261,996 be transferred to the General Fund to offset the ISWM Enterprise Fund indirect expenses and in order to meet this appropriation, we further move the sum of \$11,680,771 be raised from ISWM Enterprise Receipts and \$1,058,030 be transferred from ISWM Retained Earnings.

Finance Committee Explanation and Recommendation:

This article approves the operating budget of ISWM for the coming year including the ISWM Operational Budget, Salaries and Wages, Host Community Fee, the ISWM Reserve Fund and the General Fund Administration Fees. The ISWM budget includes the costs associated with the disposal of the town's municipal solid waste and the residential drop off center. ISWM will continue to pay for curbside trash pickup and curbside recycling.

A YES or AYE vote in favor of the motion approves the ISWM operating budget for Fiscal Year 2021 from July 1, 2020 – June 30, 2021.

A NO or NAY vote opposed to the motion would mean there would be no approved operating budget and the ISWM could not function.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 2021 Capital Budget (Phase One)**, or take any other action in relation thereto.

Sponsor – Board of Selectmen/Capital Outlay Committee

MOTION: We move that the Town vote to appropriate \$481,000 to pay costs of the capital outlay projects listed in the schedule printed with the motion and to meet this appropriation, we move to transfer the sum of \$81,000 from Sewer Retained Earnings; \$200,000 from the Waterways Improvement Fund and \$200,000 from Free Cash to satisfy this article.

<i>Capital Budget - Fiscal Year 2021 (Phase I)</i>					
	<i>Department</i>	<i>Category</i>	<i>Purpose</i>	<i>Amount</i>	<i>Source</i>
1	<i>Facilities</i>	<i>Infrastructure</i>	<i>Roof Repairs(Fire Sta 1)</i>	<i>\$ 200,000</i>	<i>Free Cash</i>
2	<i>Dept. Natural Res</i>	<i>Infrastructure</i>	<i>Dredging</i>	<i>200,000</i>	<i>Waterways Improvement Fund</i>
3	<i>Sewer Department</i>	<i>Infrastructure</i>	<i>Pumps & Alarms</i>	<i>56,000</i>	<i>Sewer Retained Earnings</i>
4	<i>Sewer Department</i>	<i>Infrastructure</i>	<i>Safety Upgrades</i>	<i>25,000</i>	<i>Sewer Retained Earnings</i>
			<i>Total</i>	<i>\$ 481,000</i>	

Finance Committee Explanation and Recommendation:

This article requests the appropriation of funds for the FY21 Capital Improvement Budget recommendations of the Capital Outlay Committee. Most of the Capital Outlay items requested have been deferred for consideration at a Special Town Meeting in the fall or at the Annual Town Meeting next May. The items recommended in this article are those which have been deemed to have the highest priority and could not be delayed.

After Covid-19 the Town Administrator requested input from Department Heads on all Capital item requests. Based on that input many Capital requests were deferred in order to maintain Free Cash reserves and reduce future commitments for debt service. Once the impacts of Covid-19 are clearer there will be a re-evaluation of the Capital plan.

A YES or AYE vote in favor of the motion approves the high priority capital expenditures recommended by the Capital Outlay Committee.

A NO or NAY vote opposed to the motion would mean that the high priority expenditures recommended by the Capital Outlay Committee would not be funded and these high priority needs could not be addressed.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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:

This article allows for reports and recommendations to be presented by representatives of Committees and Town Officers.

A YES or AYE vote in favor of the motion allows reports and recommendations to 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.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

Board of Selectmen Recommendation:

The Board of Selectmen voted unanimously 5-0-0 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 - Community Preservation Committee

Community Preservation Articles				
	Article Description	Voted	Balance	Fund To Return To
1	Saltworks Restoration	Article 26-K of ATM May 2017	\$1,022.25	Historic Preservation Reserves
2	CPA Hoxie School	Article 28 of ATM May 2017	\$244,424.64	Undesignated Fund Balance
Total Historic Preservation				\$245,446.89
3	Clark Field Tennis Court	Article 1-C of STM May 2017	\$4,500.00	Open Space/Recreation Reserves
Total Open Space				\$4,500.00

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: \$1,022.25 to Historic Preservation Reserves, \$244,424.64 to Community Preservation Undesignated Fund Balance and \$4,500.00 to Open Space Reserves.

Finance Committee Explanation and Recommendation:

This will allow unused funds that were voted for various projects to be returned to the Funds designated in the article. The purposes for which these funds were originally voted have been completed and these funds are no longer needed.

A YES or AYE vote in favor of the motion returns these funds to the accounts listed so the funds can be appropriated for a future purpose.

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 a future purpose.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

Board of Selectmen Recommendation:

The Board of Selectmen voted unanimously 5-0-0 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 FY2021 estimated Community Preservation Fund Revenues a sum of money for the purposes of this article, or take any other action relative 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 Community Housing Revenues	
B	Bourne Affordable Housing Trust	Housing Rehabilitation Technical Support Program	Community Housing	\$9,000 Community Housing Revenue	
			SUBTOTAL REQUESTS	\$68,200	
C	Community Preservation Committee	Reserve for Open Space	Open Space	\$779,545	2021 Open Space/Rec Estimated Revenues
D	Community Preservation Committee	Reserve for Community Housing	Community Housing	\$113,525	2021 Housing Estimated Revenues
E	Community Preservation Committee	Reserve for Historic Preservation	Historic Preservation	\$181,725	2021 Historic Estimated Revenues
			SUBTOTAL RESERVES	\$1,074,795	
			TOTAL REQUESTS & RESERVES	\$1,142,995	

MOTION: *We move that the Town vote, upon the recommendation of the Community Preservation Committee, to raise and appropriate and reserve the sum of \$1,142,995 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 \$1,142,995 from FY2021 Estimated CPA Revenues.*

Finance Committee Explanation and Recommendation:

This article presents the projects that the CPC has voted to recommend for approval for FY2021. Approval of this article WILL NOT impact your real estate tax as the funds are already a part of the CPA assessment on real estate tax bills. That assessment takes place regardless of the outcome of this article.

This year all the projects proposed in the article are related to funding Affordable Housing which is a use allowed by the Community Preservation Act.

A YES or AYE vote in favor of the motion funds these Affordable Housing expenses and project costs.

A NO or NAY vote opposed to the motion would mean these Affordable Housing expenses could not be paid.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

Board of Selectmen Recommendation:

The Board of Selectmen voted unanimously 5-0-0 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 FY2021 and to meet this appropriation to transfer the sum of \$75,000 from the Community Preservation Undesignated Fund Balance.

Finance Committee Explanation and Recommendation:

This is an annual authorization and covers the administrative and operating expenses of the Community Preservation Committee. Approval of this article will provide \$75,000.00 for operating expenses for FY 2021. This is the same amount approved last year. This purpose is allowed by the Community Preservation Law.

A YES or AYE vote in favor of the motion provides necessary funding for the operating expenses of the Community Preservation Committee

A NO or NAY vote opposed to the motion would mean the Community Preservation Committee would not have funding to pay expenses related to administration and operation.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 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 \$10,000 for the purposes of this article and to meet this appropriation to transfer the sum of \$10,000 from free cash.

Finance Committee Explanation and Recommendation:

This article will transfer funds from free cash to the Stabilization Fund to keep the fund within the Town's financial policy of 6% of GFOB which is the General Fund Operating Budget of the Town.

The Stabilization fund is the Town's "Rainy Day" Fund used in case of a major emergency.

A YES or AYE vote in favor of the motion provides funding necessary to meet the Town's financial policy guidelines for Stabilization Fund.

A NO or NAY vote opposed to the motion would mean the Stabilization Fund would not be funded according to the Financial Policy of the Town.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 accept General Laws Chapter 44, Section 53F3/4, which establishes a special revenue fund known as the **Public Educational Government (PEG) Access and Cable Related Fund**, to reserve cable franchise fees and other cable-related revenues for appropriation to support Public Educational Government (PEG) access services and oversight and renewal of the cable franchise agreement, the fund to begin operation for Fiscal Year 2021, which begins on July 1, 2020 or take any other action relative thereto.

Sponsor – Board of Selectmen

MOTION: We Move that the Town of Bourne accept General Laws Chapter 44, Section 53F³/₄, which establishes a special revenue fund known as the PEG Access and Cable Related Fund, to reserve cable franchise fees and other cable-related revenues for appropriation to support PEG access services and oversight and renewal of the cable franchise agreement, the fund to begin operation for Fiscal Year 2021, which begins on July 1, 2020.

Finance Committee Explanation and Recommendation:

Establishment of a PEG Access special revenue fund allows receipts related to cable franchise fees and user charges that are received by the town to be deposited in a separate special revenue fund. After appropriation, the expenditures related to PEG access and cable related oversight are paid from the fund. Using a special revenue fund simplifies the accounting of these revenue and expenditures.

A YES or AYE vote in favor of the motion would allow the PEG access special revenue fund to be established.

A NO or NAY vote opposed to the motion would mean there would be the PEG access special revenue fund would not be established.

The Finance Committee voted unanimously (11-0-0) to recommend approval of this article with a YES or AYE vote in favor of the motion.

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 place the following question on the ballot for the next annual or special town election: “Shall this **Town withdraw its membership from the Massachusetts Bay Transit Authority?**” Or take any action in relation thereto.

Sponsor – William C. Stafford and others

MOTION: We move that the following question be placed on the ballot for the next annual or special town election:

**“Shall this Town withdraw its membership from the Massachusetts Bay Transit Authority?
Yes: No: ”**

Finance Committee Explanation and Recommendation:

This is a private petition article requesting that a ballot question be put on the next special or annual Town Election for voters of the Town to vote whether the Town should withdraw from the MBTA.

At the Annual Town Election in 2015 the Town voted to join the MBTA. The MBTA began charging an assessment to the Town in FY17.

The ballot question would ask voters if the Town should withdraw from the MBTA, but there is no statutory procedure in place for withdrawal and the article does not include all of the steps and authorizations that might be necessary for withdrawal.

Town Counsel advises that because there is no statutory procedure for withdrawal from the MBTA, the petitioned article and motion as written may not be legally sufficient to accomplish the goal. He also advises that there is no statutory authority to permit the Town to place a binding question to withdraw from the MBTA on the ballot. It is unclear when the ballot vote would occur and what the result of the vote would be. Additional authorizations by Town Meeting would be required if there is a ballot question and the vote results in a majority of voters voting YES to withdraw from the MBTA.

The Finance Committee feels that any article presented to the Town Meeting should include all of the steps and authorizations necessary to achieve the goal of the article.

A YES or AYE vote in favor of the motion would place the question on the ballot of the next special or annual Town Election, but it is unclear what the result of the vote would be.

A NO or NAY vote opposed to the motion would mean the ballot question would not be put before the voters at this time.

The Finance Committee voted unanimously 11-0-0 to recommend defeat of this article with a NO or NAY vote opposed to the motion.

Board of Selectmen Recommendation:

The Board of Selectmen voted unanimously 5-0-0 to not recommend approval of this article and to support a motion of indefinite postponement of this article.

APPENDIX A

FISCAL YEAR 2021

OPERATING BUDGET

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
GENERAL FUND REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
<u>Property Taxes</u>				
Prior Year Tax Levy Limit	\$ 46,738,964	\$ 48,442,777	\$ 1,703,813	3.65%
PY - Amended New Growth	12,259			
	46,751,223			
2.5% Allowance	1,168,781	1,211,069	42,289	3.62%
New Growth	522,773	450,000	(72,773)	-13.92%
Override				
Sub-total	48,442,777	50,103,846	1,661,069	3.43%
Debt Exclusion	4,208,712	4,440,932	232,220	5.52%
Cape Cod Commission Tax	197,615	202,552	4,937	2.50%
Unused Levy Capacity	(20,055)		20,055	-100.00%
Total Tax Levy	\$ 52,829,049	\$ 54,747,330	\$ 1,918,281	3.63%
<u>State Aid</u>				
Cherry Sheet Net Revenue	\$ 127,517	\$ 127,517	\$ -	0.00%
Cherry Sheet Assessments	5,087,696	5,087,696	-	0.00%
Chapter 70 Total	5,215,213	5,215,213	-	0.00%
Charter School Reimbursement	201,994	201,994	-	0.00%
School Choice Receiving Tuition*	1,085,903	1,085,903	-	0.00%
Unrestricted General Govt Aid	1,556,625	1,556,625	-	0.00%
			-	
Veterans Benefits	112,204	112,204	-	0.00%
Exemptions: Vets, Blind, Surv Sp & Elderly	110,456	110,456	-	0.00%
State Owned Land	600,691	600,691	-	0.00%
Public Libraries*	22,785	22,785	-	0.00%
Total State Aid	\$ 8,905,871	\$ 8,905,871	\$ -	0.00%
<u>Local Receipts</u>				
Motor Vehicle Excise	\$ 3,215,000	\$ 3,200,000	\$ (15,000)	-0.47%
Other Excise - Meals Tax	425,000	375,000	(50,000)	-11.76%
Other Excise - Room/Hotel	74,100	100,000	25,900	34.95%
Other Excise - Boat	55,900	55,000	(900)	-1.61%
Penalties & Interest	168,896	175,000	6,104	3.61%
Payments in Lieu	20,000	20,000	-	0.00%
Marinas	1,160,000	1,160,000	-	0.00%
Other Dept Revenue	300,000	275,000	(25,000)	-8.33%
Licenses & Permits	700,000	700,000	-	0.00%
Fines & Forfeits	130,000	130,000	-	0.00%
Investment Income	250,000	200,000	(50,000)	-20.00%
Miscellaneous-Recurring	30,000	30,000	-	0.00%
Miscellaneous-Recurring Energy Credits	700,000	700,000	-	0.00%
Miscellaneous-Non Recurring	116,560	116,560	-	0.00%
Total Local Receipts	\$ 7,345,456	\$ 7,236,560	\$ (108,896)	-1.48%
<u>Other Sources</u>				
ISWM General Fund Support	\$ 2,195,869	\$ 2,261,996	\$ 66,127	3.01%
Sewer General Fund Support	134,709	140,944	6,235	4.63%
Host Community Fee	600,000	600,000	-	0.00%
Total Other Sources	\$ 2,930,578	\$ 3,002,940	\$ 72,362	2.47%
<u>Special Revenues</u>				
Conservation Comm.	\$ 30,000	\$ 30,000	\$ -	0.00%
PL 874	156,750	156,750	-	0.00%
Ambulance Fees	1,325,000	1,325,000	-	0.00%
CPA Fund Debt Service	699,638	674,259	(25,379)	-3.63%
Title 5 Loan Repayments	29,915	29,754	(162)	-0.54%
Waterways Fund for Operating Budget	136,970	136,970	-	0.00%
Total Special Revenue Funds	\$ 2,378,273	\$ 2,352,732	\$ (25,541)	-1.07%
Total General Fund Revenues	\$ 74,389,227	\$ 76,245,433	\$ 1,856,207	2.50%
<u>Use of Reserves</u>				
Free Cash for Budget	\$ 1,288,500	\$ 838,464	\$ (450,036)	-34.93%
Free Cash for Articles	281,252	164,241	(117,011)	
Total Use of Reserves	\$ 1,569,752	\$ 1,002,705	\$ (567,047)	-36.12%
Grand Total Revenues	\$ 75,958,979	\$ 77,248,138	\$ 1,289,160	1.70%

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
GENERAL FUND EXPENSES				
	Budget	Proposed Budget	\$ Increase / Decrease	% Increase /
	2020	2021	over	Decrease over
			2020	2020
<u>Town Budget</u>				
Administrative Services-Salaries	\$ 2,480,138	\$ 2,275,321	\$ (204,817)	-8.26%
-Expenses	1,378,532	1,412,670	34,138	2.48%
Public Safety Services-Salaries	9,236,011	9,346,500	110,489	1.20%
-Expenses	1,525,378	1,569,970	44,592	2.92%
Public Works Services-Salaries	1,844,774	1,864,658	19,884	1.08%
-Expenses	894,746	886,080	(8,666)	-0.97%
Health & Human Services-Salaries	624,943	650,588	25,645	4.10%
-Expenses	439,318	422,100	(17,218)	-3.92%
Culture & Recreation Services-Salaries	774,911	766,678	(8,233)	-1.06%
-Expenses	191,975	201,850	9,875	5.14%
Total Town	\$ 19,390,726	\$ 19,396,415	\$ 5,689	0.03%
<u>Schools</u>				
Bourne School Department	\$ 23,357,407	\$ 23,944,555	\$ 587,148	2.51%
Upper Cape Technical School	2,808,720	3,337,063	528,343	18.81%
Total Schools	\$ 26,166,127	\$ 27,281,618	\$ 1,115,491	4.26%
<u>Shared Costs</u>				
Shared Costs-Public Utilities	\$ 1,233,140	\$ 1,200,000	\$ (33,140)	-2.69%
Shared Costs	14,693,389	15,308,908	615,519	4.19%
Total Shared Costs	\$ 15,926,529	\$ 16,508,908	\$ 582,379	3.66%
Total Operating Budget	\$ 61,483,382	\$ 63,186,941	\$ 1,703,559	2.77%
<u>Capital Budgets</u>				
Debt Service Budget Non Exempt	\$ 2,918,639	\$ 2,681,613	\$ (237,026)	-8.12%
Debt Service Budget Exempt	4,277,884	4,504,712	226,828	5.30%
Total Debt Service	\$ 7,196,523	\$ 7,186,325	\$ (10,198)	-0.14%
Total General Fund Budget	\$ 68,679,905	\$ 70,373,266	\$ 1,693,361	2.47%
<u>General Articles</u>				
ATM Articles	\$ 280,166	\$ 160,000	\$ (120,166)	-42.89%
STM Articles	1,086	4,241	3,155	290.58%
Elected Officials	61,098	62,347	1,249	2.04%
Reserve Fund	345,000	351,900	6,900	2.00%
Total General Articles	\$ 687,350	\$ 578,488	\$ (108,862)	-15.84%
<u>Off-Budget Expenditures</u>				
Cherry Sheet Assessments	\$ 5,087,696	\$ 5,087,696	\$ -	0.00%
Cherry Sheet Offsets*	1,108,688	1,108,688	-	0.00%
Overlay Reserve	395,340	100,000	(295,340)	-74.71%
Total Off Budget Expenses	\$ 6,591,724	\$ 6,296,384	\$ (295,340)	-4.48%
Grand Total Expenses	\$ 75,958,979	\$ 77,248,138	\$ 1,289,160	1.70%

GENERAL CAPITAL				
<u>Capital Financing Sources</u>				
Article Closeouts	\$ -	\$ -	\$ -	
Capital Premium Reserve	500,080	-	(500,080)	-100.00%
Transfer from Enterprise	-	-	-	
CPA Fund for Capital Projects	-	-	-	
Waterways Fund for Capital Projects	224,000	200,000	(24,000)	-10.71%
Free Cash for Capital Projects	1,044,772	200,000	(844,772)	-80.86%
ATM Borrowing	1,056,555	-	(1,056,555)	-100.00%
STM Borrowing	5,554,210	-	(5,554,210)	-100.00%
Total Capital Financing Sources	\$ 8,379,617	\$ 400,000	\$ (7,979,617)	-95.23%
<u>Capital Expenditures</u>				
STM Articles Capital	\$ 5,754,210	\$ -	\$ (5,754,210)	-100.00%
ATM Separate Capital Articles	-	-	-	
ATM Articles Capital	2,625,407	400,000	(2,225,407)	-84.76%
Total Capital Expenses	\$ 8,379,617	\$ 400,000	\$ (7,979,617)	

FISCAL 2020 & 2021 SOURCES & USES OF FUNDS				
ISWM REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
<u>Operating Revenues</u>				
Retained Earnings	\$ 2,035,385	\$ 1,058,030	\$ (977,355)	-48.02%
Facility Receipts	11,486,921	11,680,771	193,850	1.69%
Total Revenues	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
<u>Use of Reserves</u>				
Post Closure Reserves			-	
Retained Earnings for Articles			-	
Total Use of Reserves	-	-	-	
Grand Total Revenues	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
ISWM EXPENSES				
<u>Operating Expenditures</u>				
Salaries & Wages	\$ 2,154,189	\$ 2,287,580	\$ 133,391	6.19%
Expenses	7,672,248	6,689,225	(983,023)	-12.81%
General Fund Admin. Fees	2,195,869	2,261,996	66,127	3.01%
Host Community Fee	900,000	900,000	-	0.00%
Total Expenditures	\$ 12,922,306	\$ 12,138,801	\$ (783,505)	-6.06%
<u>Off Budget Expenditures</u>				
Reserve Fund	\$ 600,000	\$ 600,000	\$ -	0.00%
Total Off Budget Expenditures	\$ 600,000	\$ 600,000	\$ -	0.00%
<u>General Articles</u>				
ATM Articles			-	
STM Articles			-	
Total General Articles	-	-	-	
Grand Total Expenses	\$ 13,522,306	\$ 12,738,801	\$ (783,505)	-5.79%
ISWM CAPITAL				
<u>Capital Financing Sources</u>				
Retained Earnings	\$ -	\$ -	\$ -	
Available funds	2,500,000	-	(2,500,000)	-100.00%
Bond Financing		-	-	
Total Capital Financing Sources	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.00%
<u>Capital Expenditures</u>				
Project Costs	2,500,000	-	(2,500,000)	-100.00%
Total Capital Expenses	\$ 2,500,000	\$ -	\$ (2,500,000)	-100.00%
SEWER REVENUES				
	Budget 2020	Proposed Budget 2021	\$ Increase / Decrease over 2020	% Increase / Decrease over 2020
<u>Revenues</u>				
Retained Earnings	\$ 50,000	\$ 50,000	\$ -	0.00%
Retained Earnings for Articles			-	100.00%
Sewer Enterprise Revenues	1,219,079	1,297,355	78,276	6.42%
Total Revenues	\$ 1,269,079	\$ 1,347,355	\$ 78,276	6.17%
SEWER EXPENSES				
<u>Expenditures</u>				
Salaries & Wages	\$ 187,842	\$ 197,680	\$ 9,838	5.24%
Expenses	896,528	908,731	12,203	1.36%
General Fund Admin. Fees	134,709	140,944	6,235	4.63%
Total Operating Budget	\$ 1,219,079	\$ 1,247,355	\$ 28,276	2.32%
<u>Off Budget Expenditures</u>				
Reserve Fund	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
Total Off Budget Expenditures	\$ 50,000	\$ 100,000	\$ 50,000	
<u>General Articles</u>				
ATM Articles	-	-	-	0.00%
STM Articles			-	
Total General Articles	\$0	\$0	\$0	
Grand Total Expenses	\$ 1,269,079	\$ 1,347,355	\$ 78,276	6.17%
SEWER CAPITAL				
<u>Capital Financing Sources</u>				
Retained Earnings	\$ 35,000	\$ 81,000	\$ 46,000	131.43%
Available funds			-	#DIV/0!
Bond Financing	55,000	-	(55,000)	-100.00%
Total Capital Financing Sources	\$ 90,000	\$ 81,000	\$ (9,000)	-10.00%
<u>Capital Expenditures</u>				
Project Costs	90,000	81,000	(9,000)	-10.00%
Total Capital Expenses	\$ 90,000	\$ 81,000	\$ (9,000)	-10.00%

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function GENERAL GOVERNMENT						
Dept 112-TOWN REPORTS						
Expense	6,500.00	5,998.17	6,500.00	6,474.14	6,500.00	6,500.00
Total	6,500.00	5,998.17	6,500.00	6,474.14	6,500.00	6,500.00
Dept 113-TOWN MEETING						
Salaries	3,250.00	3,182.96	2,500.00	3,018.50	3,500.00	3,500.00
Expense	13,300.00	13,264.99	6,000.00	6,131.00	6,000.00	6,000.00
Total	16,550.00	16,447.95	8,500.00	9,149.50	9,500.00	9,500.00
Dept 122-SELECTMEN						
Salaries	3,200.00	3,194.36	3,500.00	2,802.54	3,500.00	3,500.00
Expense	50,000.00	28,635.03	44,600.00	32,242.65	50,200.00	50,200.00
Total	53,200.00	31,829.39	48,100.00	35,045.19	53,700.00	53,700.00
Dept 123-TOWN ADMINISTRATOR						
Salaries	415,032.00	404,429.92	552,014.00	495,643.55	442,172.00	442,172.00
Expense	41,900.00	26,120.49	44,600.00	5,672.30	57,000.00	57,000.00
Total	456,932.00	430,550.41	596,614.00	501,315.85	499,172.00	499,172.00
Dept 129-HUMAN RESOURCE						
Salaries	0.00	0.00	0.00	0.00	0.00	0.00
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
Dept 130-FINANCE DEPARTMENT						
Salaries	952,760.00	918,896.53	1,043,372.00	838,466.46	980,361.00	980,361.00
Expense	300,185.00	285,709.28	382,082.00	225,125.33	389,005.00	389,005.00
Total	1,252,945.00	1,204,605.81	1,425,454.00	1,063,591.79	1,369,366.00	1,369,366.00
Dept 131-FINANCE COMMITTEE						
Salaries	2,500.00	1,274.72	2,850.00	8,916.30	10,000.00	10,000.00
Expense	650.00	245.00	675.00	245.00	300.00	300.00
Total	3,150.00	1,519.72	3,525.00	9,161.30	10,300.00	10,300.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function GENERAL GOVERNMENT						
Dept 132-EMPLOYMENT SERVICES						
Expense	40,750.00	25,115.50	53,500.00	17,729.96	31,500.00	31,500.00
Total	40,750.00	25,115.50	53,500.00	17,729.96	31,500.00	31,500.00
Dept 136-INDEPENDENT AUDIT						
Expense	74,000.00	74,000.00	60,000.00	68,000.00	70,000.00	70,000.00
Total	74,000.00	74,000.00	60,000.00	68,000.00	70,000.00	70,000.00
Dept 138-CHARTER COMMITTEE						
Salaries	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Total	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Dept 151-LEGAL						
Salaries	12,005.00	12,000.04	12,000.00	10,992.48	12,000.00	12,000.00
Expense	420,000.00	414,687.61	340,000.00	261,453.30	300,000.00	300,000.00
Total	432,005.00	426,687.65	352,000.00	272,445.78	312,000.00	312,000.00
Dept 156-POSTAGE & COPY MACHINE						
Expense	92,400.00	83,430.15	99,500.00	89,059.06	89,000.00	89,000.00
Total	92,400.00	83,430.15	99,500.00	89,059.06	89,000.00	89,000.00
Dept 158-TAX TITLE EXPENSE						
Expense	15,000.00	15,000.00	15,000.00	6,541.23	15,000.00	15,000.00
Total	15,000.00	15,000.00	15,000.00	6,541.23	15,000.00	15,000.00
Dept 161-TOWN CLERK						
Salaries	137,433.00	121,497.17	171,270.00	155,060.73	179,260.00	179,260.00
Expense	15,500.00	12,710.24	17,750.00	15,767.02	18,250.00	18,250.00
Total	152,933.00	134,207.41	189,020.00	170,827.75	197,510.00	197,510.00
Dept 162-ELECTION & REGISTRATION						
Salaries	77,500.00	77,330.74	49,500.00	54,233.44	75,500.00	75,500.00
Expense	34,150.00	39,958.45	33,050.00	28,024.95	37,200.00	37,200.00
Total	111,650.00	117,289.19	82,550.00	82,258.39	112,700.00	112,700.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function GENERAL GOVERNMENT						
Dept 171-CONSERVATION COMMISSION						
Salaries	72,677.00	72,263.99	75,627.00	67,385.32	79,436.00	79,436.00
Expense	4,700.00	3,958.06	4,200.00	2,156.06	4,500.00	4,500.00
Total	77,377.00	76,222.05	79,827.00	69,541.38	83,936.00	83,936.00
Dept 172-PLANNING DEPARTMENT						
Salaries	201,206.00	201,089.07	200,883.00	193,649.48	221,301.00	221,301.00
Expense	47,500.00	40,810.03	17,200.00	4,118.11	7,550.00	7,550.00
Total	248,706.00	241,899.10	218,083.00	197,767.59	228,851.00	228,851.00
Dept 174-OPEN SPACE COMMITTEE						
Expense	100.00	0.00	100.00	0.00	0.00	0.00
Total	100.00	0.00	100.00	0.00	0.00	0.00
Dept 175-PLANNING BOARD						
Salaries	53,197.00	52,522.15	54,250.00	49,891.28	0.00	0.00
Expense	1,900.00	1,389.90	2,100.00	1,874.90	1,900.00	1,900.00
Total	55,097.00	53,912.05	56,350.00	51,766.18	1,900.00	1,900.00
Dept 176-BOARD OF APPEALS						
Salaries	2,700.00	2,696.92	2,700.00	1,542.08	3,000.00	3,000.00
Expense	3,050.00	1,620.58	2,500.00	1,558.16	2,850.00	2,850.00
Total	5,750.00	4,317.50	5,200.00	3,100.24	5,850.00	5,850.00
Dept 177-ENGINEERING DEPT.						
Salaries	67,166.00	67,158.00	70,051.00	66,246.00	75,436.00	75,436.00
Expense	16,075.00	10,926.06	20,075.00	8,736.92	29,015.00	29,015.00
Total	83,241.00	78,084.06	90,126.00	74,982.92	104,451.00	104,451.00
Dept 179-SHORE & HARBOR						
Salaries	400.00	0.00	300.00	0.00	0.00	0.00
Total	400.00	0.00	300.00	0.00	0.00	0.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function GENERAL GOVERNMENT						
Dept 182-ECONOMIC DEVELOPMENT						
Salaries	0.00	0.00	51,250.00	0.00	0.00	0.00
Expense	26,000.00	21,700.00	25,000.00	3,417.00	0.00	0.00
Total	26,000.00	21,700.00	76,250.00	3,417.00	0.00	0.00
Dept 197-FACILITIES MANAGEMENT						
Salaries	181,666.00	144,897.71	188,071.00	148,022.66	186,855.00	186,855.00
Expense	196,075.00	194,286.48	232,400.00	171,519.06	271,100.00	271,100.00
Total	377,741.00	339,184.19	420,471.00	319,541.72	457,955.00	457,955.00
Dept 198-BUZZARDS BAY ACTION COMMITTEE						
Expense	1,300.00	1,300.00	1,700.00	1,676.00	1,800.00	1,800.00
Total	1,300.00	1,300.00	1,700.00	1,676.00	1,800.00	1,800.00
Dept 199-TELEPHONE ACCOUNT						
Expense	24,500.00	22,080.80	14,500.00	22,039.63	24,000.00	24,000.00
Total	24,500.00	22,080.80	14,500.00	22,039.63	24,000.00	24,000.00
GENERAL GOVERNMENT						
Total	3,608,227.00	3,405,381.10	3,903,170.00	3,075,432.60	3,687,991.00	3,687,991.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function PUBLIC SAFETY						
Dept 210-POLICE DEPT						
Salaries	4,269,145.00	3,989,804.09	4,121,772.00	3,628,174.16	4,369,920.00	4,369,920.00
Expense	269,168.00	231,022.70	302,952.00	205,023.84	310,920.00	310,920.00
Total	4,538,313.00	4,220,826.79	4,424,724.00	3,833,198.00	4,680,840.00	4,680,840.00
Dept 215-EMERGENCY MEDICAL SERVICES						
Expense	15,450.00	15,000.00	15,450.00	10,000.00	16,500.00	16,500.00
Total	15,450.00	15,000.00	15,450.00	10,000.00	16,500.00	16,500.00
Dept 220-FIRE DEPT						
Salaries	3,939,861.00	3,936,347.27	4,091,472.00	3,353,150.93	3,883,463.00	3,883,463.00
Expense	584,194.00	564,757.09	683,350.00	573,413.84	689,450.00	689,450.00
Total	4,524,055.00	4,501,104.36	4,774,822.00	3,926,564.77	4,572,913.00	4,572,913.00
Dept 240-INSPECTION DEPT						
Salaries	192,120.00	191,704.92	244,669.00	216,068.51	293,347.00	293,347.00
Expense	14,450.00	8,780.23	29,950.00	7,455.04	27,825.00	27,825.00
Total	206,570.00	200,485.15	274,619.00	223,523.55	321,172.00	321,172.00
Dept 291-EMERGENCY PREPAREDNESS						
Salaries	18,330.00	18,267.08	18,330.00	16,791.84	18,880.00	18,880.00
Expense	13,740.00	9,345.01	15,390.00	10,572.80	13,090.00	13,090.00
Total	32,070.00	27,612.09	33,720.00	27,364.64	31,970.00	31,970.00
Dept 295-DEPT.NATURAL RESOURCES						
Salaries	823,678.00	731,844.91	759,768.00	616,618.42	780,890.00	780,890.00
Expense	508,717.00	494,013.73	505,386.00	372,402.23	509,785.00	509,785.00
Total	1,332,395.00	1,225,858.64	1,265,154.00	989,020.65	1,290,675.00	1,290,675.00
Dept 297-GNAT FLY CONTROL						
Expense	2,600.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Total	2,600.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
PUBLIC SAFETY						
Total	10,651,453.00	10,193,287.03	10,790,889.00	9,012,071.61	10,916,470.00	10,916,470.00

Last Expenditure Update: 06/04/2020

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function EDUCATION						
Dept 300-BOURNE PUBLIC SCHOOLS						
Expense	22,567,543.00	0.00	23,357,407.00	0.00	23,944,555.00	23,944,555.00
Total	22,567,543.00	0.00	23,357,407.00	0.00	23,944,555.00	23,944,555.00
Dept 301-VOCATIONAL SCHOOL						
Expense	2,983,269.00	2,976,109.00	2,808,720.00	2,808,720.00	3,337,063.00	3,337,063.00
Total	2,983,269.00	2,976,109.00	2,808,720.00	2,808,720.00	3,337,063.00	3,337,063.00
EDUCATION						
Total	25,550,812.00	2,976,109.00	26,166,127.00	2,808,720.00	27,281,618.00	27,281,618.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function PUBLIC WORKS & UTILITIES						
Dept 420-D.P.W.						
Salaries	1,708,867.00	1,482,345.01	1,734,774.00	1,380,366.15	1,754,658.00	1,754,658.00
Expense	577,776.00	543,464.94	621,746.00	386,904.28	628,080.00	628,080.00
Total	2,286,643.00	2,025,809.95	2,356,520.00	1,767,270.43	2,382,738.00	2,382,738.00
Dept 423-SNOW REMOVAL ACCOUNT						
Salaries	110,000.00	88,236.13	110,000.00	38,324.98	110,000.00	110,000.00
Expense	228,000.00	119,728.74	228,000.00	93,923.01	228,000.00	228,000.00
Total	338,000.00	207,964.87	338,000.00	132,247.99	338,000.00	338,000.00
Dept 424-STREET & TRAFFIC LIGHTS						
Expense	55,000.00	34,057.83	45,000.00	26,175.74	30,000.00	30,000.00
Total	55,000.00	34,057.83	45,000.00	26,175.74	30,000.00	30,000.00
PUBLIC WORKS & UTILITIES						
Total	2,679,643.00	2,267,832.65	2,739,520.00	1,925,694.16	2,750,738.00	2,750,738.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function HUMAN SERVICES						
Dept 510-BOARD OF HEALTH						
Salaries	203,965.00	187,692.84	223,947.00	201,124.04	245,846.00	245,846.00
Expense	12,320.00	11,369.21	13,305.00	11,605.31	16,505.00	16,505.00
Total	216,285.00	199,062.05	237,252.00	212,729.35	262,351.00	262,351.00
Dept 515-POLL TASK FORCE/STORMWATER REM						
Expense	110.00	107.47	100.00	0.00	0.00	0.00
Total	110.00	107.47	100.00	0.00	0.00	0.00
Dept 523-SPECIAL WORKSHOP OPP.PROGRAM						
Expense	5,500.00	3,700.85	5,500.00	2,695.00	4,000.00	4,000.00
Total	5,500.00	3,700.85	5,500.00	2,695.00	4,000.00	4,000.00
Dept 540-COUNCIL ON AGING						
Salaries	347,508.00	347,211.98	346,229.00	300,850.86	347,801.00	347,801.00
Expense	38,645.00	14,857.25	37,245.00	9,223.55	26,545.00	26,545.00
Total	386,153.00	362,069.23	383,474.00	310,074.41	374,346.00	374,346.00
Dept 542-COMMISSION ON DIABILITIES						
Expense	3,750.00	0.00	3,750.00	0.00	0.00	0.00
Total	3,750.00	0.00	3,750.00	0.00	0.00	0.00
Dept 543-VETERAN'S SERVICES						
Expense	190,984.00	189,984.71	191,758.00	218,591.92	199,850.00	199,850.00
Total	190,984.00	189,984.71	191,758.00	218,591.92	199,850.00	199,850.00
Dept 544-MEMORIAL COMMUNITY BLDG.						
Salaries	53,997.00	53,996.93	54,767.00	49,821.27	56,941.00	56,941.00
Expense	135,550.00	132,284.16	149,550.00	111,316.36	145,200.00	145,200.00
Total	189,547.00	186,281.09	204,317.00	161,137.63	202,141.00	202,141.00
Dept 591-HUMAN SERVICE ORGANIZATIONS						
Expense	38,910.00	38,372.50	38,110.00	29,902.00	30,000.00	30,000.00
Total	38,910.00	38,372.50	38,110.00	29,902.00	30,000.00	30,000.00
HUMAN SERVICES						
Total	1,031,239.00	979,577.90	1,064,261.00	935,130.31	1,072,688.00	1,072,688.00

Last Expenditure Update: 06/04/2020

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function CULTURE AND RECREATION						
Dept 610-LIBRARY						
Salaries	552,878.00	543,972.24	570,576.00	467,406.50	565,368.00	565,368.00
Expense	168,050.00	167,943.65	173,000.00	148,251.08	179,750.00	179,750.00
Total	720,928.00	711,915.89	743,576.00	615,657.58	745,118.00	745,118.00
Dept 631-BOURNE RECREATION DEPT						
Salaries	179,400.00	164,115.71	204,335.00	152,893.54	201,310.00	201,310.00
Expense	5,000.00	4,882.04	10,975.00	8,036.09	14,600.00	14,600.00
Total	184,400.00	168,997.75	215,310.00	160,929.63	215,910.00	215,910.00
Dept 691-HISTORICAL COMMISSION						
Expense	500.00	187.49	500.00	1,063.83	500.00	500.00
Total	500.00	187.49	500.00	1,063.83	500.00	500.00
Dept 693-ARCHIVES COMMITTEE						
Expense	6,900.00	6,075.87	7,500.00	7,551.12	7,000.00	7,000.00
Total	6,900.00	6,075.87	7,500.00	7,551.12	7,000.00	7,000.00
CULTURE AND RECREATION						
Total	912,728.00	887,177.00	966,886.00	785,202.16	968,528.00	968,528.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function DEBT SERVICES						
Dept 714-OTHER DEBT SERVICE COSTS						
Expense	6,100,621.00	5,966,655.40	7,196,023.00	7,122,777.56	7,185,825.00	7,185,825.00
Total	6,100,621.00	5,966,655.40	7,196,023.00	7,122,777.56	7,185,825.00	7,185,825.00
Dept 759-OTHER INTEREST & TAX REFUNDS						
Expense	9,300.00	-9,240.78	500.00	0.00	500.00	500.00
Total	9,300.00	-9,240.78	500.00	0.00	500.00	500.00
DEBT SERVICES						
Total	6,109,921.00	5,957,414.62	7,196,523.00	7,122,777.56	7,186,325.00	7,186,325.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function STATE AND COUNTY ASSESSMENTS						
Dept 820-STATE/COUNTY ASSESSMENTS						
Expense	4,959,686.00	4,613,980.00	5,257,073.00	3,717,846.00	0.00	0.00
Total	4,959,686.00	4,613,980.00	5,257,073.00	3,717,846.00	0.00	0.00
STATE AND COUNTY ASSESSMENTS						
Total	4,959,686.00	4,613,980.00	5,257,073.00	3,717,846.00	0.00	0.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function MISCELLANEOUS						
Dept 911-PUBLIC UTILITIES						
Expense	1,300,000.00	1,053,023.50	1,233,140.00	781,980.17	1,200,000.00	1,200,000.00
Total	1,300,000.00	1,053,023.50	1,233,140.00	781,980.17	1,200,000.00	1,200,000.00
Dept 912-OPEB						
Expense	50,000.00	50,000.00	110,199.00	110,199.00	163,702.00	163,702.00
Total	50,000.00	50,000.00	110,199.00	110,199.00	163,702.00	163,702.00
Dept 913-UNEMPLOYMENT COMPENSATION						
Expense	90,000.00	69,329.02	60,000.00	54,488.16	70,000.00	70,000.00
Total	90,000.00	69,329.02	60,000.00	54,488.16	70,000.00	70,000.00
Dept 936-FICA/SOCIAL SEC. EXP						
Expense	510,000.00	504,823.30	495,000.00	466,194.71	520,000.00	520,000.00
Total	510,000.00	504,823.30	495,000.00	466,194.71	520,000.00	520,000.00
Dept 937-GROUP INSURANCE						
Expense	7,811,485.00	7,596,758.90	8,392,267.00	7,115,368.80	8,450,000.00	8,450,000.00
Total	7,811,485.00	7,596,758.90	8,392,267.00	7,115,368.80	8,450,000.00	8,450,000.00
Dept 938-COUNTY RETIREMENT						
Expense	3,691,620.00	3,680,829.68	3,796,947.00	3,796,947.00	4,156,230.00	4,156,230.00
Total	3,691,620.00	3,680,829.68	3,796,947.00	3,796,947.00	4,156,230.00	4,156,230.00
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	66,000.00	65,539.08	69,000.00	67,275.78	69,000.00	69,000.00
Total	66,000.00	65,539.08	69,000.00	67,275.78	69,000.00	69,000.00
Dept 945-INSURANCE						
Expense	1,469,110.00	1,462,841.92	1,487,110.00	1,584,572.18	1,577,110.00	1,577,110.00
Total	1,469,110.00	1,462,841.92	1,487,110.00	1,584,572.18	1,577,110.00	1,577,110.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function MISCELLANEOUS						
Dept 948-LIUNA PENSION FUND						
Expense	275,000.00	270,168.02	280,000.00	253,372.16	300,000.00	300,000.00
Total	275,000.00	270,168.02	280,000.00	253,372.16	300,000.00	300,000.00
Dept 949-MEDICAID REIMBURSEMENT PROGRAM						
Expense	2,000.00	0.00	2,000.00	988.29	2,000.00	2,000.00
Total	2,000.00	0.00	2,000.00	988.29	2,000.00	2,000.00
MISCELLANEOUS						
Total	15,266,081.00	14,754,179.38	15,926,529.00	14,231,386.25	16,508,908.00	16,508,908.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	1,078,600.37	0.00	581,681.00	0.00	0.00
Total	0.00	1,078,600.37	0.00	581,681.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	1,078,600.37	0.00	581,681.00	0.00	0.00
GENERAL FUND Total	70,769,790.00	47,113,539.05	74,010,978.00	44,195,941.65	70,373,266.00	70,373,266.00
Grand Total	70,769,790.00	47,113,539.05	74,010,978.00	44,195,941.65	70,373,266.00	70,373,266.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function PUBLIC WORKS & UTILITIES						
Dept 442-SEWERAGE COLLECTION & DISPOSAL						
Salaries	192,985.00	170,023.97	187,842.00	189,406.09	197,680.00	197,680.00
Expense	880,654.39	655,162.86	896,528.00	168,776.67	908,731.00	908,731.00
Total	1,073,639.39	825,186.83	1,084,370.00	358,182.76	1,106,411.00	1,106,411.00
PUBLIC WORKS & UTILITIES						
Total	1,073,639.39	825,186.83	1,084,370.00	358,182.76	1,106,411.00	1,106,411.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function MISCELLANEOUS						
Dept 947-MISCELLANEOUS						
Expense	8.61	0.00	50,000.00	0.00	100,000.00	100,000.00
Total	8.61	0.00	50,000.00	0.00	100,000.00	100,000.00
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	8.61	0.00	50,000.00	0.00	100,000.00	100,000.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	228,607.00	0.00	164,709.00	0.00	0.00
Total	0.00	228,607.00	0.00	164,709.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	228,607.00	0.00	164,709.00	0.00	0.00
SEWER ENTERPRISE Total	1,073,648.00	1,053,793.83	1,134,370.00	522,891.76	1,206,411.00	1,206,411.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function PUBLIC WORKS & UTILITIES						
Dept 439-LANDFILL						
Salaries	2,093,227.00	1,929,973.10	2,154,189.00	1,774,186.26	2,287,580.00	2,287,580.00
Expense	6,980,765.00	6,690,077.22	7,672,248.00	7,266,730.49	6,689,225.00	6,689,225.00
Total	9,073,992.00	8,620,050.32	9,826,437.00	9,040,916.75	8,976,805.00	8,976,805.00
PUBLIC WORKS & UTILITIES						
Total	9,073,992.00	8,620,050.32	9,826,437.00	9,040,916.75	8,976,805.00	8,976,805.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function MISCELLANEOUS						
Dept 947-MISCELLANEOUS						
Expense	200,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Total	200,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Dept 991-TRANSFER TO GENERAL FUND						
Expense	900,000.00	823,960.71	900,000.00	822,070.64	900,000.00	900,000.00
Total	900,000.00	823,960.71	900,000.00	822,070.64	900,000.00	900,000.00
MISCELLANEOUS						
Total	1,100,000.00	823,960.71	1,500,000.00	822,070.64	1,500,000.00	1,500,000.00

TOWN OF BOURNE

2021 Town Budget

	2019 App	2019 Exp	2020 App	2020 Exp	2021 Req	Adopted
Function INTERFUND OPERATING TRANSFERS						
Dept 990-TRANSFERS						
Expense	0.00	2,111,373.00	0.00	2,455,869.00	0.00	0.00
Total	0.00	2,111,373.00	0.00	2,455,869.00	0.00	0.00
INTERFUND OPERATING TRANSFERS						
Total	0.00	2,111,373.00	0.00	2,455,869.00	0.00	0.00
LANDFILL ENTERPRISE	10,173,992.00	11,555,384.03	11,326,437.00	12,318,856.39	10,476,805.00	10,476,805.00
Grand Total	11,247,640.00	12,609,177.86	12,460,807.00	12,841,748.15	11,683,216.00	11,683,216.00

APPENDIX B

FISCAL YEAR 2021

CAPITAL BUDGET

FISCAL YEARS 2021 - 2025										
DEPARTMENT	ESTIMATED TOTAL COST	FY2019 - MAY STM APPROPRIATED	FY2020 - ATM APPROPRIATED	FY2020 - STM APPROPRIATED	FY2020 - STM REQUEST	FY2021 REQUEST	FY2022 REQUEST	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST
POLICE DEPARTMENT										
Cruisers			163,034.00							
Computer Network			150,000.00							
Police Vehicles [4]	900,000.00					180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
ECW Replacement [Tasers]	186,590.00						186,590.00			
Body Cameras	50,400.00						50,400.00			
Sub-Total Police	1,136,990.00	-	313,034.00	-	-	180,000.00	416,990.00	180,000.00	180,000.00	180,000.00
FIRE DEPARTMENT										
Ambulance - Replacement [A-133]		343,000.00								
Surveillance System for Sagamore Fire Station			28,640.00							
Ambulance - Replacement [A-134]			343,000.00							
Pickup Replacement 2010 [C-146]	52,000.00					52,000.00				
Pickup to Replace Chevy Tahoe 2013 [C-144]	52,000.00					52,000.00				
Chevy Tahoe Replacement [2013]	53,625.00						53,625.00			
Chevy Tahoe Replacement [2017]	55,770.00								55,770.00	
Chevy Tahoe Replacement [2018]	58,000.00									58,000.00
Chevy Tahoe Replacement [2018]	58,000.00									58,000.00
Brush Truck [300 gallons]	151,000.00							151,000.00		
124 Refurbishment	250,000.00						250,000.00			
400/800 Radio Replacement	525,000.00							525,000.00		
Engine 122 Replacement	1,250,000.00								1,250,000.00	
South Side Fire Station [New Station]	7,800,000.00					7,800,000.00				
Ambulance 125 Replacement	365,000.00									365,000.00
Station 3 Air Compressor [SCBA]	30,000.00					30,000.00				
Sub-Total Fire	10,700,395.00	343,000.00	371,640.00	-	-	7,934,000.00	303,625.00	676,000.00	1,305,770.00	481,000.00
DEPARTMENT OF NATURAL RESOURCES										
Taylor Point Marina Wood Guardrail			20,125.00							
Repower 2012 Alcar Pumpout Boat			24,000.00							
Barlows Landing Dinghy Dock				38,000.00						
Garage Heating System				11,500.00						
Replace Floats at Monument Beach Marina	650,000.00						350,000.00	300,000.00		
Remove and Replace Underground Storage Tank at Monument Beach Marina	180,000.00								180,000.00	
Additional Guardrail - Taylor Point Marina	5,000.00					5,000.00				
Replace Concrete Walkways and Steps at Taylor Poing Marina	33,000.00						22,000.00	33,000.00		
Replace Pumpout System at Kingman Yacht Center	22,000.00									
Replace Y-54 2011 Chevrolet 3/4 Ton Pickup	46,000.00								46,000.00	
Repower Y-57 Carolina Skiff 60 HP Engine	15,500.00									15,500.00
Replace Pumpout - Taylor Point Marina	22,000.00									22,000.00
Sub-Total Department of Natural Resources	973,500.00	-	44,125.00	49,500.00	-	5,000.00	372,000.00	333,000.00	226,000.00	37,500.00
BOURNE PUBLIC SCHOOLS										
Bourne High School - Partial Roof Replacements of Wing A, B & C		2,111,210.00								
Technology Plan			329,021.00							
Minibus / Van			205,000.00							
Bournedale Bathrooms			50,000.00							
District										
Technology Plan	1,180,000.00					290,000.00	290,000.00	200,000.00	200,000.00	200,000.00
Minibus/Van purchase	650,000.00					130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
WWTP Repairs	2,750,000.00					750,000.00				2,000,000.00
Bourne High School										
Paving/Curbing	90,000.00						90,000.00			
Move Central Office to Bourne High School	200,000.00								200,000.00	

FISCAL YEARS 2021 - 2025										
DEPARTMENT	ESTIMATED TOTAL COST	FY2019 - MAY STM APPROPRIATED	FY2020 - ATM APPROPRIATED	FY2020 - STM APPROPRIATED	FY2020 - STM REQUEST	FY2021 REQUEST	FY2022 REQUEST	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST
Replace Walk-In Freezer	90,000.00								90,000.00	
Bourne Elementary School										
Bourne Elementary Repair and Expand Playground	50,000.00					50,000.00				
Bourne Middle School										
Bourne Middle School Roof	950,000.00								950,000.00	
Sub-Total Bourne Schools	5,960,000.00	2,111,210.00	584,021.00	-	-	1,220,000.00	510,000.00	330,000.00	1,570,000.00	2,330,000.00
DEPARTMENT OF PUBLIC WORKS										
M-6 F550 Dump / Plow			74,000.00							
Kubota Tractor			80,000.00							
Tandem Roller			20,000.00							
Sanitation/Recycling Packer				365,000.00						
M-1 Pickup	52,000.00						52,000.00			
Tree Truck	115,000.00							115,000.00		
M-4 F550 Dump/Plow	80,000.00								80,000.00	
M-5 F550 Dump/Plow	78,000.00							78,000.00		
M-6 F550 Dump/Plow	79,000.00					79,000.00				
M-10 F550 Dump/Plow	82,000.00								300,000.00	82,000.00
R-4 25 Cy Packer	300,000.00						365,000.00			
S-3 25 Cy Packer	365,000.00									
T-2 Dump/Sander	192,000.00							186,000.00	192,000.00	
T-4 Dump/Sander	186,000.00									
T-12 Dump/Sander	178,000.00						178,000.00			
T-15 Catch Basin Cleaner	156,000.00								156,000.00	
Screener Road RD-40	100,000.00						100,000.00			
3CY Frontend Loader J1544	200,000.00					200,000.00				
Sweeper 4 Elgin Pelican	260,000.00									260,000.00
7773 Bocat Skid Steer	42,000.00						42,000.00			
Air Compressor IR 185	25,000.00					25,000.00				
Plows	48,000.00						24,000.00		24,000.00	
Lawn Mowing Equipment	40,000.00						40,000.00			
Cat 426C Backhoe	130,000.00								130,000.00	
Road Paving Maintenance	1,000,000.00					200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
M-12 Aluminum Landscape Body Replacement	22,000.00					22,000.00				
Sweeper 3 Eagle	280,000.00						280,000.00			
Sub-Total DPW	4,010,000.00	-	174,000.00	365,000.00	-	526,000.00	1,281,000.00	879,000.00	782,000.00	542,000.00
SHORE & HARBOR COMMITTEE										
Annual Dredging / Ramp Repair and Improvement			200,000.00							
Annual Dredging / Ramp Repair and Improvement	1,000,000.00					200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Sub-Total Shore and Harbor	1,000,000.00	-	200,000.00	-	-	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00

FISCAL YEARS 2021 - 2025											
DEPARTMENT	ESTIMATED TOTAL COST	FY2019 - MAY STM APPROPRIATED	FY2020 - ATM APPROPRIATED	FY2020 - STM APPROPRIATED	FY2020 - STM REQUEST	FY2021 REQUEST	FY2022 REQUEST	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	
FACILITIES MAINTENANCE											
	Archives - Fire Alarm		25,000.00								
	Archives - Carpet Replacement		25,000.00								
	Fire Station 3 - Access Control System		60,000.00								
	Town Hall - Boiler Circulator Pump		25,000.00								
	Facilities Management Software		105,000.00								
	Fire Station Operation and Feasibility Study Item 24 ATM 2016]		300,000.00								
	Feasibility Management Software			20,500.00						50,000.00	
	Bourne Archives - EPS Backup Generator & ATS	50,000.00						120,000.00			
	Bourne Library - Roof Replacement [Phase 1]	120,000.00						85,000.00			
Bourne Library - EPS Backup Generator & ATS	85,000.00										
Bourne Library - Selective Window Replacement	169,000.00							169,000.00			
Bourne Library - Roof Repair [Phase 2]	58,000.00								58,000.00		
Bourne Library - Chiller & Chiller Pump Replacement	202,000.00										
Community Building - Chiller Replacement	117,000.00						117,000.00				
Community Building - Replacement RTU [Phase 1]	185,000.00										
Fire Station #1 - Selective Roofing Repair	200,000.00					200,000.00					
Fire Station #1 - Apparatus Bay HVAC Upgrade	25,000.00						25,000.00				
Fire Station #3 - Building EMS Upgrade	45,000.00					45,000.00					
Fire Station #3 - HVAC Upgrade	52,000.00					52,000.00					
Fire Station #4 - Electrical	68,000.00							68,000.00			
Fire Station #4 - HVAC & Mechanical Upgrades	70,000.00										
Fire Station #4 - Boiler DHW Replacement	56,000.00										
Town Hall - HVAC Replacement [DNR Office/ Admin Office]	55,000.00					55,000.00			70,000.00		
Town Hall - Chiller Replacement	131,000.00					131,000.00					
Town Hall - Elevator Modernization	128,000.00							128,000.00			
Town Hall - Fire Alarm Replacement	140,000.00								140,000.00		
Town Hall - Selective Roofing Repairs	116,000.00								116,000.00		
M-14 Pickup /Plow	80,000.00					80,000.00					
Sub-Total Facilities	2,152,000.00	-	540,000.00	20,500.00	-	563,000.00	347,000.00	365,000.00	384,000.00	493,000.00	
BOARD OF HEALTH											
1 New and 1 Replacement Pickup Truck			62,500.00								
Sub-Total Board of Health	-	-	62,500.00	-	-	-	-	-	-	-	
TOWN HALL VEHICLE POOL											
2019 Chevrolet Equinox			25,000.00								
Sub-Total Town Hall Vehicle Pool	-	-	25,000.00	-	-	-	-	-	-	-	
WASTEWATER											
Wastewater Treatment Facility		2,800,000.00									
Sub-Total Wastewater	-	2,800,000.00	-	-	-	-	-	-	-	-	
LIBRARY											
New Carpeting for the Jonathan Bourne Public Library			105,000.00								
Painting Interior of Library	150,000.00					150,000.00					
Sub-Total Library	150,000.00	-	105,000.00	-	-	150,000.00	-	-	-	-	
RECREATION DEPARTMENT											
New Vehicle	33,000.00					33,000.00					
Sub-Total Recreation	33,000.00	-	-	-	-	33,000.00	-	-	-	-	
COUNCIL ON AGING											
Community Caf� Dishwasher			7,751.00								
COA / BTY Furniture			8,256.00								

FISCAL YEARS 2021 - 2025											
DEPARTMENT	ESTIMATED TOTAL COST	FY2019 - MAY STM APPROPRIATED	FY2020 - ATM APPROPRIATED	FY2020 - STM APPROPRIATED	FY2020 - STM REQUEST	FY2021 REQUEST	FY2022 REQUEST	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	
Sub-Total Council on Aging EMERGENCY MANAGEMENT	-	-	16,007.00	-	-	-	-	-	-	-	
			95,080.00								
	25,000.00		40,000.00			25,000.00					
	15,000.00					15,000.00					
Sub-Total Emergency Management	40,000.00	-	135,080.00	-	-	40,000.00	-	-	-	-	
IT											
E-Permitting			55,000.00								
Sub-Total IT	-	-	55,000.00	-	-	-	-	-	-	-	
ENGINEERING											
Sagamore Beach Fire Dept Parking Lot Expansion Design	300,000.00			40,000.00							
Sagamore Beach Fire Dept Parking Lot Expansion Construction						300,000.00					
Sub-Total Engineering	300,000.00	-	-	40,000.00	-	300,000.00	-	-	-	-	
CONSERVATION											
Scanning of Conservation Documents				51,000.00							
Comprehensive Wastewater Management Plan	700,000.00					600,000.00	100,000.00				
Sub-Total Conservation	700,000.00	-	-	51,000.00	-	600,000.00	100,000.00	-	-	-	
SUB-TOTAL TOWN AND SCHOOLS	27,155,885.00	5,254,210.00	2,625,407.00	526,000.00	-	11,751,000.00	3,530,615.00	2,963,000.00	4,647,770.00	4,263,500.00	
INTEGRATED SOLID WASTE MANAGEMENT											
Replacement of a 2012 CAT D6T LGP Dozer		500,000.00									
Phase IV Stage 2 Cap and Closure			1,400,000.00								
Phase V Cap and Closure			1,100,000.00								
Sanitation/Recycling Packer				365,000.00							
2015 CAT D6T Dozer	515,000.00						515,000.00				
Replace 2013 CAT 966K Loader	497,000.00					497,000.00					
CAT Compact Track Loader	470,000.00							470,000.00			
2013 CAT 320E Excavator	300,000.00						300,000.00				
2016 CAT 323F Excavator	320,000.00								320,000.00		
2006 John Deere 350D Off Road Truck	700,000.00							700,000.00			
2013 CAT 277D Skid Steer [Track]	86,000.00					86,000.00					
2015 CAT 272D Skid Steer [Wheel]	70,000.00						70,000.00				
Volvo Roll-Off Truck	155,000.00						155,000.00				
2010 Ford F550 Roll-Off	80,000.00						80,000.00				
2016 Ford F250 3/4 ton Crew Cab Pickup [L2]	55,000.00						55,000.00				
Weigh Scales	400,000.00						400,000.00			250,000.00	
1992 OSHKOSH Maintenance Truck*	250,000.00										
North & East Road Litter Fence Repair	232,000.00					232,000.00					
Sub-Total ISWM	4,130,000.00	500,000.00	2,500,000.00	365,000.00	-	815,000.00	1,575,000.00	1,170,000.00	320,000.00	250,000.00	
SEWER DEPARTMENT											
Safety Equipment Upgrades [Exhaust System / Filter / vent]			20,000.00								
Pump and Alarm Panels			55,000.00								
Inspection Camera System			15,000.00								
Pumps and Alarms	326,000.00					56,000.00	60,000.00	65,000.00	70,000.00	75,000.00	
Repair/Replace Sewer Covers	75,000.00					15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
Safety Upgrades						25,000.00		25,000.00		25,000.00	
Replace M-9 Truck	89,000.00					89,000.00					
Study of Sewer Line Repair and Replacement	100,000.00						100,000.00				

FISCAL YEARS 2021 - 2025											
DEPARTMENT	ESTIMATED TOTAL COST	FY2019 - MAY STM APPROPRIATED	FY2020 - ATM APPROPRIATED	FY2020 - STM APPROPRIATED	FY2020 - STM REQUEST	FY2021 REQUEST	FY2022 REQUEST	FY2023 REQUEST	FY2024 REQUEST	FY2025 REQUEST	
Replace M-7 Truck	85,000.00								85,000.00		
Sub-Total Sewer	750,000.00	-	90,000.00	-	-	185,000.00	175,000.00	105,000.00	170,000.00	115,000.00	
SUB-TOTAL ENTERPRISE	4,880,000.00	500,000.00	2,590,000.00	-	-	1,000,000.00	1,750,000.00	1,275,000.00	490,000.00	365,000.00	
GRAND TOTALS	32,035,885.00	5,754,210.00	5,215,407.00	891,000.00	-	12,751,000.00	5,280,615.00	4,238,000.00	5,137,770.00	4,628,500.00	
Last updated: 05.13.2020											

CAPITAL IMPROVEMENT BUDGET FISCAL YEAR 2021							
DEPARTMENT	FY 2021 REQUEST	ADMINISTRATOR RECOMMEND	PLANNING	INFRASTRUCTURE	TRANSPORTATION	TECHNOLOGY	EQUIPMENT
POLICE DEPARTMENT							
Police Vehicles [4]	180,000.00	Fall STM			Fall STM		
Sub-Total Police	180,000.00	-	-	-	-	-	-
FIRE DEPARTMENT							
Pickup Replacement 2010 [C-146]	52,000.00	Fall STM			Fall STM		
Chevy Tahoe Replacement 2013 [C-144]	52,000.00	Fall STM			Fall STM		
South Side Fire Station [New Station]	7,800,000.00	Defer					
Station 3 Air Compressor [SCBA]	30,000.00	Reserve Fund Trans					
Sub-Total Fire	7,934,000.00	-	-	-	-	-	-
DEPARTMENT OF NATURAL RESOURCES							
Additional Guardrail - Taylor Point Marina	5,000.00	Fall STM		Fall STM			
Sub-Total DNR	5,000.00	-	-	-	-	-	-
BOURNE PUBLIC SCHOOLS							
District							
Technology Plan	290,000.00	Fall STM				Fall STM	
Minibus/Van purchase	130,000.00	Fall STM			Fall STM		
WWTP Repairs	750,000.00	Fall STM					
Bournedale School							
Bournedale Elementary Repair and Expand Playground	50,000.00	Fall STM		Fall STM			
Sub-Total Bourne Schools	1,220,000.00	-	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS							
M-6 F550 Dump/Plow	79,000.00	Fall STM					Fall STM
3CY Frontend Loader J1544	200,000.00	Fall STM					Fall STM
Air Compressor IR 185	25,000.00	Fall STM					Fall STM
Road Paving Maintenance	200,000.00	Fall STM					Fall STM
M-12 Aluminum Landscape Body Replacement	22,000.00						
Sub-Total DPW	526,000.00	-	-	-	-	-	-
SHORE & HARBOR							
Annual Dredging / Ramp Repair and Improvement	200,000.00	200,000.00		200,000.00			
Sub-Total Shore & Harbor	200,000.00	200,000.00	-	200,000.00	-	-	-
FACILITIES							
Town Hall - Chiller Replacement	131,000.00	Fall STM		Fall STM			
Fire Station #1 - Selective Roofing Repair	200,000.00	200,000.00		200,000.00			
Fire Station #3 - Building EMS Upgrade	45,000.00	Fall STM		Fall STM			
Fire Station #3 - HVAC Upgrade	52,000.00	Fall STM		Fall STM			
Town Hall - HVAC Replacement [DNR & Admin Office]	55,000.00	Fall STM		Fall STM			
M-14 Pickup /Plow	80,000.00	Fall STM			Fall STM		
Sub-Total Facilities	563,000.00	200,000.00	-	200,000.00	-	-	-

	FY 2021 REQUEST	ADMINISTRATOR RECOMMEND	PLANNING	INFRASTRUCTURE	TRANSPORTATION	TECHNOLOGY	EQUIPMENT
LIBRARY							
Painting Interior of Library	150,000.00	Deferred					
Sub-Total Library	150,000.00	-	-	-	-	-	-
RECREATION							
New Vehicle	33,000.00	Defer					
Sub-Total Recreation	33,000.00	-	-	-	-	-	-
EMERGENCY MANAGEMENT							
Emergency AM Radio Station	25,000.00	Fall STM		Fall STM			Fall STM
Variable Message Boards, Trailer Mounted	15,000.00	Fall STM					
Sub-Total Emergency Management	40,000.00	-	-	-	-	-	-
ENGINEERING							
Sagamore Beach Fire Dept Parking Lot Expansion Constructi	300,000.00	Defer					
Sub-Total Engineering	300,000.00	-	-	-	-	-	-
CONSERVATION							
Comprehensive Wastewater Management Plan	600,000.00	Fall STM	Fall STM				
Sub-Total Conservation	600,000.00	-	-	-	-	-	-
SUB-TOTAL TOWN AND SCHOOLS	11,751,000.00	400,000.00	-	400,000.00	-	-	-
INTEGRATED SOLID WASTE MANAGEMENT							
Replace 2013 CAT 966K Loader	497,000.00	Fall STM					Fall STM
CAT Compact Track Loader	86,000.00	Fall STM					Fall STM
North & East Road Litter Fence Repair	232,000.00	Fall STM		Fall STM			
Sub-Total ISWM	815,000.00	-	-	-	-	-	-
SEWER DEPARTMENT							
Pumps and Alarms	56,000.00	56,000.00		56,000.00			
Repair/Replace Sewer Covers	15,000.00	Moved to Ops Budget					
Safety Upgrades	25,000.00	25,000.00		25,000.00			
Replace M-9 Truck	89,000.00	Deferred					
Sub-Total Sewer	185,000.00	81,000.00	-	81,000.00	-	-	-
SUB TOTAL ENTERPRISE	1,000,000.00	81,000.00	-	81,000.00	-	-	-
GRAND TOTAL	12,751,000.00	481,000.00	-	481,000.00	-	-	-
Last updated: 05.13.2020							

CAPITAL IMPROVEMENT BUDGET FISCAL YEAR 2021												
DEPARTMENT	FY2021 REQUEST	ADMINISTRATOR RECOMMEND	FY2021 RECOMMENDED	FREE CASH	GENERAL DEBT	ENTERPRISE DEBT	EXCLUDED DEBT	WATERWAYS FUND	ENTERPRISE FUND R/E	AVAILABLE FUNDS	OTHER FUNDING	COMMUNITY PRESERVATION
POLICE DEPARTMENT												
Police Vehicles [4]	180,000.00	Fall STM	Fall STM									
Sub-Total Police	180,000.00	-	-	-	-	-	-	-	-	-	-	-
FIRE DEPARTMENT												
Pickup Replacement 2010 [C-146]	52,000.00	Fall STM	Fall STM									
Pickup to Replace Chevy Tahoe 2013 [C-144]	52,000.00	Fall STM	Fall STM									
South Side Fire Station [New Station]	7,800,000.00	Deferred										
Station 3 Air Compressor [SCBA]	30,000.00	Reserve Fund Transfer										
Sub-Total Fire	7,934,000.00	-	-	-	-	-	-	-	-	-	-	-
DEPARTMENT OF NATURAL RESOURCES												
Additional Guardrail - Taylor Point Marina	5,000.00	Fall STM	Fall STM									
Sub-Total DNR	5,000.00	-	-	-	-	-	-	-	-	-	-	-
BOURNE PUBLIC SCHOOLS												
District												
Technology Plan	290,000.00	Fall STM	Fall STM									
Minibus/Van purchase	130,000.00	Fall STM	Fall STM									
WWTP Repairs	750,000.00	Fall STM	Fall STM									
Bourne												
Bourne Elementary School												
Bourne Elementary Repair and Expand Playground	50,000.00	Fall STM	Fall STM									
Sub-Total Bourne Schools	1,220,000.00	-	-	-	-	-	-	-	-	-	-	-
DEPARTMENT OF PUBLIC WORKS												
M-6 F550 Dump/Plow	79,000.00	Fall STM	Fall STM									
3CY Frontend Loader J1544	200,000.00	Fall STM	Fall STM									
Air Compressor IR 185	25,000.00	Fall STM	Fall STM									
Road Paving Maintenance	200,000.00	Deferred										
M-12 Aluminum Landscape Body Replacement	22,000.00	Fall STM	Fall STM									
Sub-Total DPW	526,000.00	-	-	-	-	-	-	-	-	-	-	-
SHORE & HARBOR												
Annual Dredging / Ramp Repair and Improvement	200,000.00	200,000.00	200,000.00					200,000.00				
Sub-Total Shore & Harbor	200,000.00	200,000.00	200,000.00	-	-	-	-	200,000.00	-	-	-	-
FACILITIES												
Town Hall - Chiller Replacement	131,000.00	Fall STM	Fall STM	-								
Fire Station #1 - Selective Roofing Repair	200,000.00	200,000.00	200,000.00	200,000.00								
Fire Station #3 - Building EMS Upgrade	45,000.00	Fall STM	Fall STM									
Fire Station #3 - HVAC Upgrade	52,000.00	Fall STM	Fall STM									
Town Hall- HVAC Replacement [DNR & Admin Office]	55,000.00	Fall STM	Fall STM									
M-14 Pickup /Plow	80,000.00	Fall STM	Fall STM									
Sub-Total Facilities	563,000.00	200,000.00	200,000.00	200,000.00	-	-	-	-	-	-	-	-
LIBRARY												
Painting Interior of Library	150,000.00	Deferred										
Sub-Total Library	150,000.00	-	-	-	-	-	-	-	-	-	-	-

DEPARTMENT	FY 2021 REQUEST	ADMINISTRATOR RECOMMEND	FY2021 RECOMMENDED	FREE CASH	GENERAL DEBT	ENTERPRISE DEBT	EXCLUDED DEBT	WATERWAYS FUND	ENTERPRISE FUND R/E	AVAILABLE FUNDS	OTHER FUNDING	COMMUNITY PRESERVATION
RECREATION DEPARTMENT												
New Vehicle	33,000.00	Deferred										
Sub-Total Recreation Department	33,000.00	-	-	-	-	-	-	-	-	-	-	-
EMERGENCY MANAGEMENT												
Emergency AM Radio Station	25,000.00	Fall STM	Fall STM									
Variable Message Boards, Trailer Mounted	15,000.00	Fall STM	Fall STM									
Sub-Total Emergency Management	40,000.00	-	-	-	-	-	-	-	-	-	-	-
ENGINEERING												
Sagamore Beach Fire Dept Parking Lot Expansion Construction	300,000.00	Deferred										
Sub-Total Engineering	300,000.00	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION												
Comprehensive Wastewater Management Plan	600,000.00	Fall STM	Fall STM									
Sub-Total Conservation	600,000.00	-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL TOWN AND SCHOOLS	11,751,000.00	400,000.00	400,000.00	200,000.00	-	-	-	200,000.00	-	-	-	-
INTEGRATED SOLID WASTE MANAGEMENT												
Replace 2013 CAT 966K Loader	497,000.00	Fall STM	Fall STM									
CAT Compact Truck Loader	86,000.00	Fall STM	Fall STM									
North & East Road Litter Fence Repair	232,000.00	Fall STM	Fall STM									
Sub-Total ISWM	815,000.00	-	-	-	-	-	-	-	-	-	-	-
SEWER DEPARTMENT												
Pumps and Alarms	56,000.00	56,000.00	56,000.00						56,000.00			
Repair/Replace Sewer Covers	15,000.00	Moved to Sewer Operating Budget										
Safety Upgrades	25,000.00	25,000.00	25,000.00						25,000.00			
Replace M-9 Truck	89,000.00	Deferred										
Sub-Total Sewer	185,000.00	81,000.00	81,000.00	-	-	-	-	-	81,000.00	-	-	-
SUB TOTAL ENTERPRISE	1,000,000.00	81,000.00	81,000.00	-	-	-	-	-	81,000.00	-	-	-
GRAND TOTAL	12,751,000.00	481,000.00	481,000.00	200,000.00	-	-	-	200,000.00	81,000.00	-	-	-

Last updated: 05.13.2020

APPENDIX C

FISCAL YEAR 2021

Supporting Information

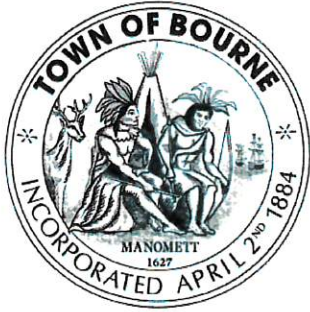
Special Town Meeting

- A. Article 1 – Open Space Committee – Map 26.0, Parcel 29.00 (Gray Gables)**

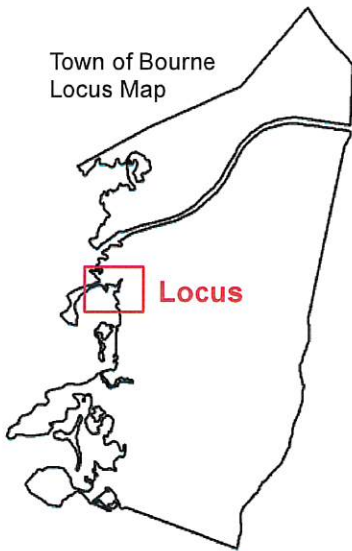
Annual Town Meeting

- A. Article 1 – Revolving Fund**
- B. Long-Term Financial Plan**
- C. Town of Bourne Table of Organization**
- D. Resolution – Bourne Rule**

**Town of Bourne
Land Owned by Town and
Open Space Acquisition
of 0 Monument Neck Rd**

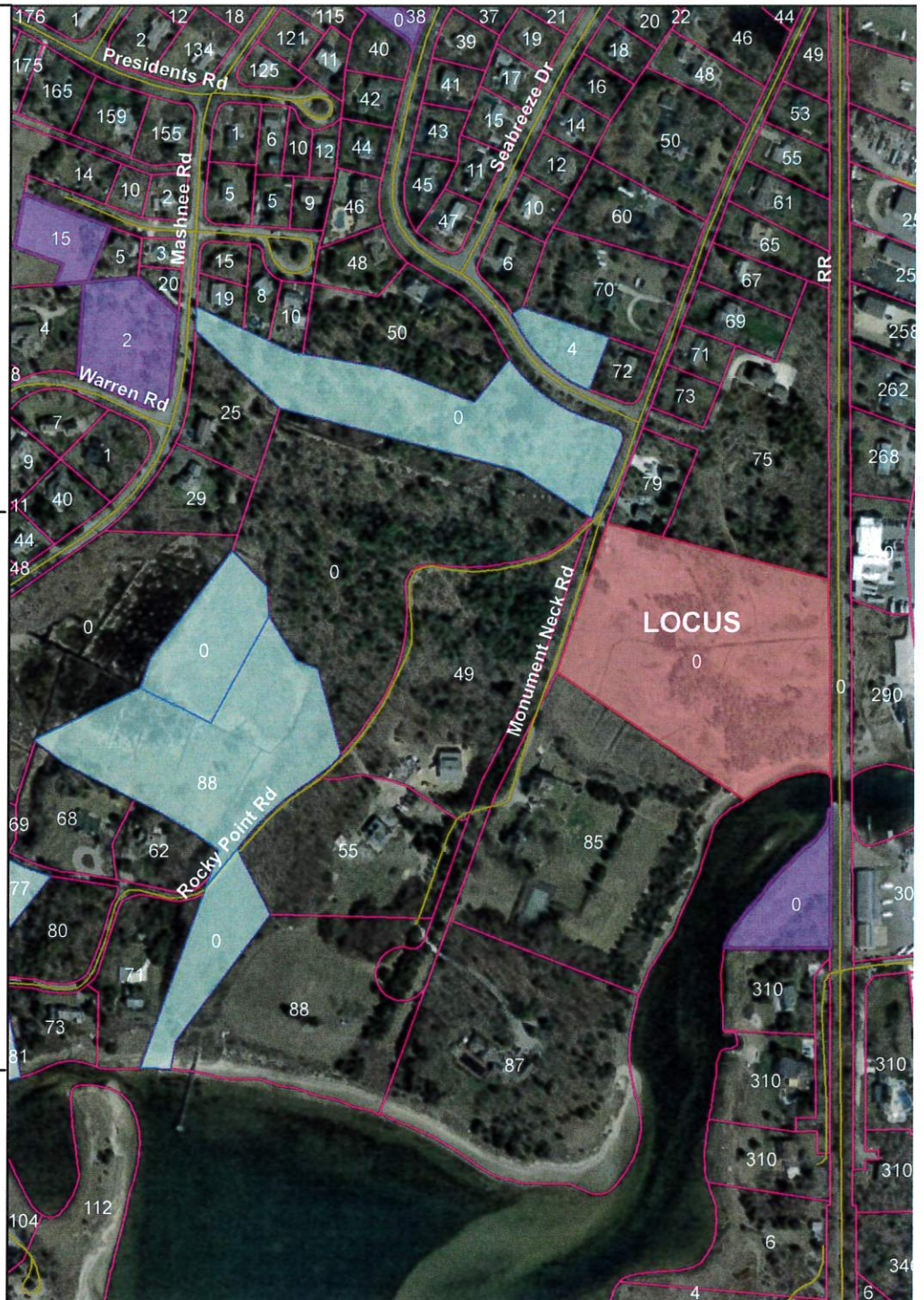


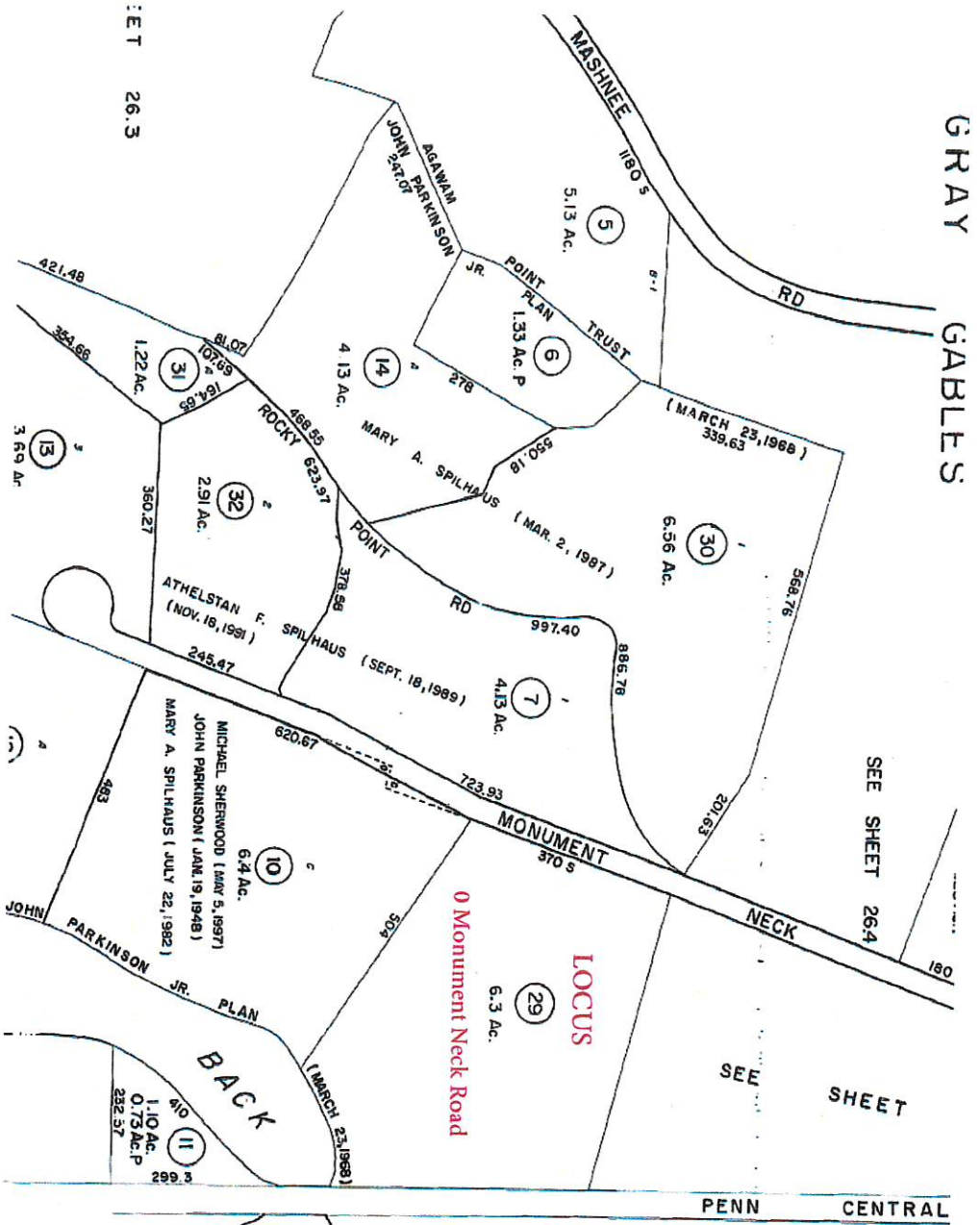
Town of Bourne
Locus Map



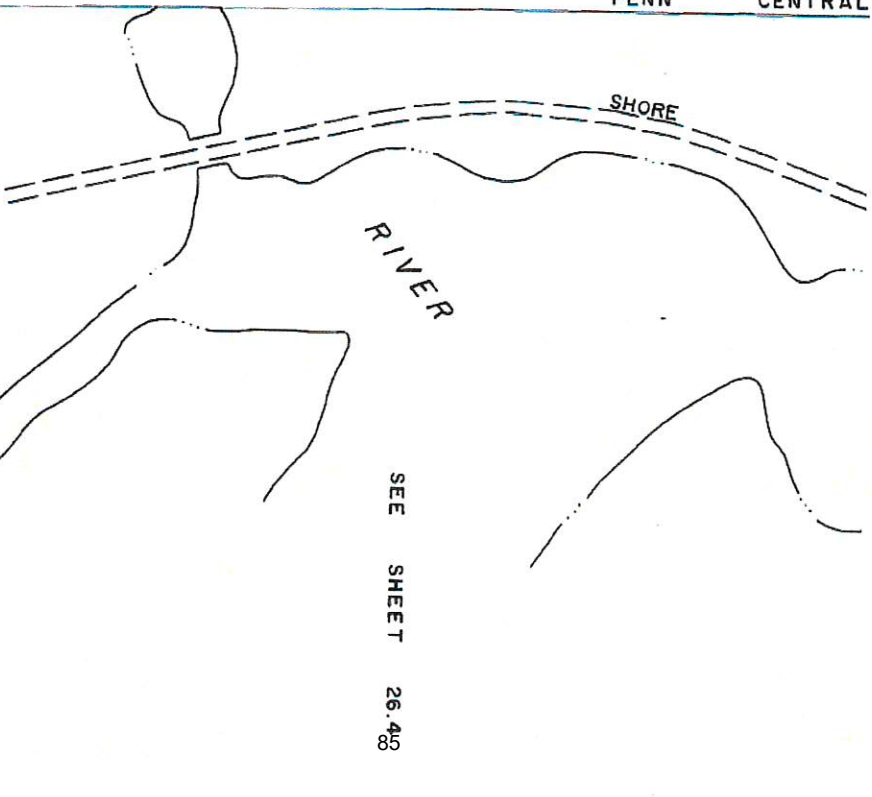
Legend

- 0 Monument Neck Rd (Locus)
- Undevelopable or Open Space
- Town of Bourne Parcels
- rd5a_centerlines
- M036_Parcels_Level3_update_2019





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TOWN CLERK BOURNE

2020 JUN 9 - 3 AM 9:43

RECEIVED

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, 2019

Revolving Report for Fiscal Year 2019

Department	Revolving Fund	Balance Forward	Receipts	Expenditures	Ending Balance
Recreation Department	Recreation Programs Fund	\$ 31,217	\$ 110,288	\$ 109,058	\$ 32,447
Dept of Natural Resources	Shellfish Propagation Fund	\$ 52,857	\$ 31,466	\$ 20,410	\$ 63,912
Library	Public Libraries	\$ 6,275	\$ 10,584	\$ 13,999	\$ 2,860
Community Bldg	Community Bldg Rental Fund	\$ 11,386	\$ 2,240	\$ 5,322	\$ 8,304
Council on Aging	COA Program Revolving	\$ 17,517	\$ 57,984	\$ 69,604	\$ 5,896
Council on Aging	COA Supportive Day	\$ 28,291	\$ 63,897	\$ 87,444	\$ 4,744
School Department	Transportation Revolving	\$ 13,535	\$ 30,877	\$ 43,532	\$ 880
Treasurer's Department	Tax Title Revolving	\$ 55,967	\$ 40,325	\$ 13,091	\$ 83,201

Revolving Report for Six months of Fiscal Year 2020

Department	Revolving Fund	Balance Forward	Receipts	Expenditures	Ending Balance
Recreation Department	Recreation Programs Fund	\$ 32,447	\$ 66,334	\$ 57,184	\$ 41,597
Dept of Natural Resources	Shellfish Propagation Revolving Fund	\$ 63,912	\$ 6,680	\$ 8,160	\$ 62,432
Library	Public Libraries	\$ 2,860	\$ 4,474	\$ 115	\$ 7,218
Community Bldg	Community Bldg Rental Fund	\$ 8,304	\$ 1,300	\$ 4,553	\$ 5,051
Council on Aging	COA Program Revolving	\$ 5,896	\$ 37,336	\$ 39,767	\$ 3,465
Council on Aging	COA Supportive Day	\$ 4,744	\$ 42,344	\$ 36,879	\$ 10,210
School Department	Transportation Revolving	\$ 880	\$ 6,956	\$ 16,792	\$ (8,956)
Treasurer's Department	Tax Title Revolving	\$ 83,201	\$ 4,674	\$ 7,502	\$ 80,372

Article 8 of the Annual Town Meeting includes the MGL Chapter 53E 1/2 Revolving Fund Articles to be voted for Fiscal Year 2021. 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
LONG-TERM FINANCIAL PLANNING MODEL**

REVENUES

TAX LEVY	Source: Tax Rate Recap					Current Budget FY20	Rate of Growth	Proposed Budget FY21	Assumed Rate of Growth FY '22-'26	Future Projected Years				
	FY'15	FY'16	FY'17	FY'18	FY'19					FY22	FY23	FY24	FY25	FY26
Previous Levy Limit	38,469,898	40,007,800	41,659,479	43,356,666	45,011,685	46,751,223	3.62%	48,442,777		\$50,104	\$51,806	\$53,552	\$55,340	\$57,174
+ 2.5% Allowance	961,747	1,000,195	1,041,607	1,083,917	1,125,292	1,166,781	3.62%	1,211,069	2.50%	\$1,253	\$1,295	\$1,339	\$1,384	\$1,429
+ New Growth	576,154	651,484	650,787	571,102	601,987	522,773	-13.92%	450,000		\$450	\$450	\$450	\$450	\$450
+ Override or adjustments														
Levy Ceiling	40,007,800	41,659,479	43,356,666	45,011,685	46,751,223	48,442,777	3.62%	50,104		\$51,806	\$53,552	\$55,340	\$57,174	\$59,053
+ Excluded Debt Service	1,094,894	1,073,114	1,523,206	1,955,412	2,365,154	2,728,712	5.43%	3,143,932		\$4,373	\$3,855	\$3,941	\$3,828	\$3,683
+ Cape Cod Comm Tax	176,729	177,353	181,786	185,275	189,907	197,615	2.50%	202,552	2.50%	\$208	\$213	\$218	\$224	\$229
- Excess Levy Capacity	37,517	-39,682	-47,855	-41,068	-33,044	-20,055	-100.00%	-100,000						
Totals	41,241,906	42,870,264	45,056,873	47,111,304	50,038,981	52,923,049	3.63%	54,747,330	3.00%	\$55,387	\$57,619	\$59,500	\$61,225	\$62,965

STATE AID	Source: TA Budget Vs. Actual Sheet					Current Budget FY20	Rate of Growth FY '22-'26	Proposed Budget FY21	Assumed Rate of Growth FY '22-'26	Future Projected Years				
	FY15	FY16	FY17	FY18	FY19					FY22	FY23	FY24	FY25	FY26
Chapter 70	4,877,340	4,927,363	5,034,613	5,094,043	5,215,213	5,215,213	0.00%	5,215,213	1.15%	\$5,336	\$5,397	\$5,459	\$5,522	\$5,585
Charter Tuition	228,329	198,367	458,241	234,586	322,227	201,994	0.00%	201,994	0.00%	\$202	\$202	\$202	\$202	\$202
School Lunch	723,869	800,519	835,519	880,129	931,352	1,085,903	0.00%	1,085,903	0.00%	\$1,086	\$1,086	\$1,086	\$1,086	\$1,086
Unrestricted Govt Aid	1,304,407	1,351,366	1,409,475	1,464,445	1,589,388	1,556,625	0.00%	1,556,625	3.00%	\$1,603	\$1,651	\$1,701	\$1,752	\$1,805
Veterans Benefits	91,457	103,702	110,280	109,148	110,972	112,204	0.00%	112,204	5.00%	\$118	\$124	\$130	\$136	\$143
Exemptions - Vets, Blind & Elderly	106,199	104,076	106,093	102,168	108,699	110,456	0.00%	110,456	0.00%	\$110	\$110	\$110	\$110	\$110
State Owned Land	580,849	580,849	573,535	573,532	525,602	600,691	0.00%	600,691	0.00%	\$601	\$601	\$601	\$601	\$601
Public Libraries	21,815	21,815	21,691	21,268	21,691	22,785	0.00%	22,785	0.00%	\$23	\$23	\$23	\$23	\$23
Totals	7,934,265	8,088,057	8,549,576	8,479,127	8,136,586	8,905,871	0.00%	8,905,871	1.20%	\$9,018	\$9,133	\$9,250	\$9,369	\$9,492

LOCAL RECEIPTS	Source: TRR					Current Budget FY20	Rate of Growth FY '22-'26	Proposed Budget FY21	Assumed Rate of Growth FY '22-'26	Future Projected Years				
	FY15	FY16	FY17	FY18	FY19					FY22	FY23	FY24	FY25	FY26
Motor Vehicle Excise	2,665,296	2,784,966	3,036,906	3,269,548	3,487,074	3,215,000	-0.47%	3,200,000	3.00%	\$3,286	\$3,395	\$3,497	\$3,602	\$3,710
Meals Tax	303,341	416,244	428,894	445,889	466,681	425,000	-11.76%	375,000	2.00%	\$383	\$390	\$398	\$406	\$414
Other Excise	130,933	147,894	132,692	142,561	136,595	130,000	19.23%	155,000	1.00%	\$157	\$158	\$160	\$161	\$163
Penalties & Interest	239,279	263,322	236,784	180,740	177,329	168,896	3.61%	175,000	2.00%	\$179	\$182	\$186	\$189	\$193
Payments in Lieu	19,636	33,042	23,467	28,576	19,767	20,000	0.00%	20,000	0.00%	\$20	\$20	\$20	\$20	\$20
Dept - Recreation DNR	1,160,259	1,188,648	1,168,298	1,215,068	1,250,066	1,160,000	0.00%	1,160,000	2.00%	\$1,183	\$1,207	\$1,231	\$1,256	\$1,281
Other Dept Revenue	349,466	398,607	302,469	333,733	305,271	300,000	-8.33%	275,000	2.00%	\$281	\$286	\$292	\$298	\$304
Licenses & Permits	612,379	754,345	745,208	741,358	703,015	700,000	0.00%	700,000	2.00%	\$714	\$728	\$743	\$758	\$773
Fines & Forfeits	134,821	115,206	122,691	152,615	158,638	130,000	0.00%	130,000	1.00%	\$131	\$133	\$134	\$135	\$137
Investment Income	27,758	27,858	51,324	187,531	470,125	260,000	-20.00%	200,000	1.00%	\$202	\$204	\$206	\$208	\$210
Medicaid	18,798	44,044	51,873	30,036	19,985	30,000	0.00%	30,000	1.00%	\$31	\$31	\$31	\$31	\$32
Misc. Recurring Energy	762,869	624,750	753,096	638,781	700,000	700,000	0.00%	700,000	1.00%	\$707	\$714	\$721	\$728	\$736
Misc. - Non recurring	271,647	945,493	255,451	71,148	84,851	116,560	0.00%	116,560	0.00%	\$117	\$117	\$117	\$117	\$117
Totals	5,933,634	7,882,740	7,180,327	7,541,734	7,637,166	7,345,456	-1.48%	7,236,560	2.24%	\$7,398	\$7,564	\$7,734	\$7,909	\$8,088

SPECIAL REVENUES	Source: TRR					Current Budget FY20	Rate of Growth FY '22-'26	Proposed Budget FY21	Assumed Rate of Growth FY '22-'26	Future Projected Years				
	FY15	FY16	FY17	FY18	FY19					FY22	FY23	FY24	FY25	FY26
Conservation Comm.	30,000	30,000	150,000	30,000	30,000	30,000	0.00%	30,000	0.00%	\$30	\$30	\$30	\$30	\$30
PL 874	195,000	220,621	220,621	153,000	103,000	156,750	0.00%	156,750		\$157	\$157	\$157	\$157	\$157
Antibulance Fees	900,000	1,070,000	1,422,500	1,250,000	1,250,000	1,325,000	0.00%	1,325,000	3.00%	\$1,365	\$1,406	\$1,448	\$1,491	\$1,536
CPA (debt inv.)	659,291	697,444	632,883	679,954	681,654	699,638	-3.63%	674,259		\$652	\$655	\$671	\$681	\$705
Title 5 Loan Repayments	30,617	30,602	30,597	30,572	29,454	29,915	-0.54%	29,454		\$19	\$19	\$19	\$19	\$19
Waterways for Budget	186,390	215,445	197,452	131,278	115,264	136,970	0.00%	136,970	2.00%	\$140	\$143	\$145	\$148	\$151
Article Closures for Articles	40,000													
Waterways for Capital	95,000	283,000	260,000	205,000	250,000	224,000	-10.71%	200,000						
Borrowing for Capital	2,438,400	1,481,900	1,267,518	1,987,053	1,109,553	6,610,765	-100.00%	-		\$3,531	\$2,963	\$4,648	\$4,264	\$4,264
Article Closures for Capital	255,352	0	280,262	145,914	153,392	-								
Capital Premium Reserve						500,080	-100.00%	-						
CPA for Capital			300,000		0	205,000								
Grant funding for Capital	0	0	90,000	0	0	-								
Stabilization for Capital	0	30,000	0	19,500	0	-								
Enterprise Capital Offsets	0	0	123,851	0	0	-								
Overlay Surplus	0	0	0	0	0	-								
Totals	4,765,050	3,959,012	3,675,674	4,612,771	4,327,645	9,713,118	-73.72%	2,552,733	130.85%	\$5,893	\$5,172	\$6,718	\$6,361	\$6,253

TOWN OF BOURNE LONG-TERM FINANCIAL PLANNING MODEL

OTHER SOURCES	Current				Proposed Budget	Assumed Rate of Growth	Future Projected Years					
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
ISWM GF Offset	1,974,503	1,986,364	1,922,744	2,016,778	2,111,373	2,195,869	2,261,906	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332
Sewer GF Offset	126,029	131,983	126,705	124,004	128,607	134,709	140,944	2.50%	2.50%	2.50%	2.50%	2.50%
Host Community Fee	600,000	600,000	600,000	600,000	600,000	600,000	600,000	2.00%	2.00%	2.00%	2.00%	2.00%
Totals	2,700,532	2,718,347	2,649,449	2,741,182	2,839,980	2,930,578	3,002,940	2.00%	\$3,126	\$3,188	\$3,262	\$3,319

EXPENDITURES

EXPENSE CATEGORIES	Current				Proposed Budget	Assumed Rate of Growth	Future Projected Years					
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
General Government												
Salaries	1,954,368	1,797,461	1,794,572	1,919,861	2,052,434	2,180,138	2,275,322	2.50%	\$2,391	\$2,450	\$2,512	\$2,574
Expenses	1,214,326	1,040,080	1,064,110	1,157,922	1,367,096	1,378,532	1,412,670	2.00%	\$1,441	\$1,470	\$1,499	\$1,529
Public Safety												
Salaries	7,478,759	7,779,419	7,909,533	8,444,176	8,867,968	9,326,011	9,348,500	2.50%	\$9,820	\$10,065	\$10,317	\$10,575
Expenses	1,180,626	1,103,180	1,162,930	1,258,460	1,329,131	1,525,378	1,569,970	2.00%	\$1,601	\$1,633	\$1,666	\$1,699
Public Works												
Salaries	1,590,010	1,418,155	1,419,264	1,598,104	1,570,900	1,844,774	1,864,636	2.50%	\$1,971	\$1,959	\$2,008	\$2,058
Expenses	903,458	714,739	652,999	845,211	697,252	894,748	886,080	2.00%	\$904	\$922	\$940	\$959
Health & Human Serv.												
Salaries	705,664	576,682	522,226	558,167	558,902	623,983	650,588	2.50%	\$667	\$684	\$701	\$718
Expenses	374,881	308,692	335,512	382,309	390,676	439,318	422,100	2.00%	\$431	\$439	\$448	\$457
Culture & Recreation												
Salaries	581,114	578,411	595,188	665,673	708,088	774,911	766,678	2.50%	\$786	\$805	\$826	\$846
Expenses	196,223	164,890	167,731	179,974	179,101	191,975	201,850	2.00%	\$206	\$210	\$214	\$218
Education												
Bourne Schools	20,920,248	20,483,086	21,215,384	21,667,467	22,585,962	23,357,487	23,944,555	2.50%	\$24,543	\$25,157	\$25,766	\$26,430
Upper Cape Tech.	2,911,817	3,294,382	3,306,906	3,250,117	2,976,109	2,800,720	3,337,063	3.00%	\$3,437	\$3,540	\$3,646	\$3,756
Debt Service												
Non-Exempt Issues	1,475,189	1,108,460	2,002,413	2,625,055	2,667,729	2,061,086	1,644,151		\$2,359	\$2,001	\$1,774	\$1,433
Exempt Issues	1,090,614	1,184,314	1,578,068	1,538,128	3,224,277	4,277,884	4,487,716		\$4,373	\$3,855	\$3,941	\$3,828
Interest on Temp Debt	42,839	339,083	63,092	18,489	1,792,115	127,500	50,000		\$100	\$102	\$104	\$106
Funded Debt-Septic	30,617	30,602	30,587	30,612	29,577	29,915	29,700		\$19	\$19	\$19	\$10
Land Bank	659,291	637,444	632,883	600,591	668,977	699,638	674,259		\$652	\$455	\$271	\$261
5 YEAR CAPITAL PLAN												
Total Debt Service	3,288,550	3,297,902	4,307,043	4,812,744	5,965,655	7,196,023	7,185,825	4.42%	\$7,503	\$6,432	\$6,110	\$5,639
Interest & Refunds	25,875			0	9,241	500	500		\$1	\$1	\$1	\$1

EXPENSE CATEGORIES	Current				Proposed Budget	Assumed Rate of Growth	Future Projected Years					
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Shared Costs												
Public Utilities												
OFEB	1,145,279	1,089,349	1,089,349	1,016,352	1,059,024	1,233,140	1,200,000	2.00%	\$1,224	\$1,248	\$1,273	\$1,299
Unemployment	142,876	120,525	24,750	36,163	69,899	60,000	70,000	1.00%	\$71	\$71	\$72	\$73
FICA/Medicare	428,006	440,362	451,179	476,822	504,823	495,000	520,000	2.50%	\$553	\$546	\$560	\$574
Group Insurance	7,088,271	7,581,930	7,212,277	7,413,794	7,596,759	8,392,267	8,450,000	5.00%	\$8,873	\$9,316	\$9,782	\$10,271
County Retirement	3,059,518	3,254,125	3,300,946	3,449,688	3,680,830	3,795,947	4,156,230	6.00%	\$4,406	\$4,670	\$4,950	\$5,247
State Retirement	866	866	866	866	866	866	866		\$1	\$1	\$1	\$1
Special Legislation Retirement												
Insurance	1,172,201	1,320,652	1,361,250	1,652,153	1,462,842	1,487,110	1,577,110	5.00%	\$1,656	\$1,739	\$1,826	\$1,917
LUNA Pension	148,799	161,299	185,681	198,157	270,168	280,000	300,000	3.00%	\$309	\$318	\$328	\$338
Medicaid Reimbursement	1,884	2,202	1,082	1,082	0	2,000	2,000	0.00%	\$2	\$2	\$2	\$2
Cherry Sheet Charges	3,739,726	3,847,537	4,357,697	4,536,043	5,087,696	5,087,696	5,087,696	5.00%	\$5,342	\$5,609	\$5,890	\$6,184
Cherry Sheet Offsets	745,684	822,334	856,656	901,397	953,043	1,108,688	1,108,688	0.00%	\$1,109	\$1,109	\$1,109	\$1,109
Overlay Reserve	543,636	510,317	545,215	0	0	395,340	100,000	0.00%	\$300	\$300	\$300	\$300
Deficits to be Raised	408,077	291,156	0	0	0	0	0	0.00%	\$	\$	\$	\$
General Fund Capital												
General Fund Capital Appropriation	2,816,752	2,384,700	2,447,538	2,687,803	343,000	8,379,617	400,000		\$3,531	\$2,963	\$4,648	\$4,264
General Articles												
ST/MATH Articles	413,801	279,195	357,049	1,190,235	876,403	281,252	164,241	0.00%	\$164			
Elected Officials/Open Space	56,935	58,074	58,662	59,458	60,270	61,098	62,347	2.00%	\$64	\$65	\$66	\$67
Reserve Fund	200,000	200,000	290,000	300,000	325,000	351,000	351,000	2.50%	\$370	\$379	\$388	\$398
Grand Totals	64,303,050	64,976,631	66,993,842	70,522,020	71,245,391	84,338,596	77,646,139	7.62%	\$83,566	\$84,117	\$87,918	\$91,705

**TOWN OF BOURNE
LONG-TERM FINANCIAL PLANNING MODEL**

REVENUE SUMMARY	Current					Proposed Budget FY21	Assumed Rate of Growth FY '22-26	Future Projected Years					
	FY15	FY16	FY17	FY18	FY19			FY20	FY21	FY22	FY23	FY24	FY25
Tax Levy	41,241,906	42,870,264	45,056,873	47,111,304	50,038,981	52,829,049	3.63%	54,747,330	\$56,387	\$57,619	\$59,500	\$61,225	\$62,965
State Aid	7,934,265	8,088,057	8,549,576	8,479,727	8,905,886	8,905,871	0.00%	8,905,871	1.26%	\$9,018	\$9,250	\$9,369	\$9,492
Local Receipts	5,933,634	7,882,740	7,180,327	7,541,734	7,637,166	7,345,456	-1.48%	7,236,560	2.24%	\$7,398	\$7,564	\$7,734	\$7,909
Special Revenues	4,765,050	3,959,012	3,675,674	4,612,771	4,327,645	9,713,118	-73.72%	2,552,733	\$5,893	\$5,172	\$6,718	\$6,361	\$6,038
Other Sources	2,700,532	2,718,347	2,649,449	2,741,182	2,839,980	2,930,578	2.47%	3,002,940	2.00%	\$3,125	\$3,188	\$3,252	\$3,319
Grand Totals	62,575,387	65,518,421	67,111,999	70,486,717	72,980,359	81,724,071	-6.46%	76,445,434	6.95%	\$81,760	\$82,613	\$86,390	\$88,117

EXPENDITURE SUMMARY	Current Budget						Proposed Budget FY21	Assumed Rate of Growth FY '22-'26	Future Projected Years					
	FY15	FY16	FY17	FY'18	FY'19	FY20			FY21	FY22	FY23	FY24	FY25	FY26
Operating Budgets	55,378,339	56,584,318	58,080,578	60,847,884	64,073,684	68,973,905	2.47%	68,973,267	72,696	5.85%	\$73,701	\$75,527	\$77,281	\$79,073
Off Budget Expenses	5,437,123	5,471,344	5,760,015	5,437,140	5,567,023	6,591,724	-4.48%	6,266,384	\$6,751	2.41%	\$7,018	\$7,298	\$7,593	\$7,902
General Articles	3,487,598	2,920,669	3,153,249	4,237,068	1,604,673	9,068,967	-89.21%	9,784,188	\$4,119		\$3,398	\$5,093	\$4,719	\$4,730
Grand Totals	64,303,060	64,976,631	66,993,842	70,522,120	71,245,391	84,338,596	-7.93%	77,645,139	\$83,566	7.62%	\$84,117	\$87,918	\$89,593	\$91,705

BALANCE SURPLUS OR DEFICIT						Proposed Budget FY21	Assumed Rate of Growth FY 22-26	Future Projected Years						
	FY15	FY16	FY17	FY'18	FY'19			FY20	FY21	FY22	FY23	FY24	FY25	FY26
Revenue Sources	62,575,387	65,518,421	67,111,999	70,486,717	72,980,359	-6.46%	81,724,071	76,445,434		\$81,760	\$82,613	\$86,390	\$88,117	\$90,116
Expenditures	64,303,060	64,976,631	66,993,842	70,522,120	71,245,391	-7.93%	84,338,595	77,648,139		\$83,566	\$84,117	\$87,918	\$89,593	\$91,700
Balance														
Balance	-1,727,663	541,790	118,057	-36,103	1,734,968	(2,614,524)	(1,202,705)							
Cumulative Balance														

BALANCE WITH AVAILABLE FUNDS	Current					Proposed Budget/ FY22	Assumed Rate of Growth FY 22-26	Future Projected Years						
	FY15	FY16	FY17	FY18	FY19			FY20	FY21	FY22	FY23	FY24	FY25	FY26
Free Cash for Expenditures	2,869,000	688,663	958,085	999,800	1,195,858	-34.93%	1,288,500	838,464		\$1,307	\$1,003	\$1,029	\$976	\$1,090
Free Cash for Articles	373,901	278,195	357,049	1,299,136	807,234		281,252	164,241						
Free Cash for Capital	28,000	369,800	249,758	349,636	557,370	-80.86%	1,044,772	200,000		\$500	\$500	\$500	\$500	\$500
Balance	1,543,238	2,058,448	1,662,949	2,647,668	3,795,430	0	0	(0)		\$	\$	\$	\$	\$

RESERVES	Current Budget					Proposed Budget FY21	Assumed Rate of Growth FY '22-26	Future Projected Years						
	FY15	FY16	FY17	FY18	FY19			FY20	FY21	FY22	FY23	FY24	FY25	FY26
Free Cash (July 1)	4,897,346	3,538,836	6,714,795	7,847,739	8,691,073	3.02%	8,250,807	8,500,000	2.00%	\$6,863	\$5,497	\$4,079	\$2,684	\$1,148
Stabilization (July 1)	3,517,265	3,530,881	3,645,542	3,756,385	3,953,766	2.51%	4,145,971	4,250,000	2.50%	\$4,356	\$4,465	\$4,577	\$4,691	\$4,808
Total Reserves	8,414,611	7,069,717	10,260,337	11,604,124	12,644,839	2.85%	12,396,778	12,750,000		\$11,220	\$9,962	\$8,655	\$7,375	\$5,957

Free Cash % of GFOB	8.8%	6.5%	11.6%	12.9%	13.6%		12.1%	12.1%	9.4%	7.5%	5.4%	3.5%	1.5%
Stabilization % of GFOB	6.4%	6.2%	6.1%	6.2%	6.2%		6.0%	6.0%	6.0%	6.1%	6.1%	6.1%	6.1%

Town of Bourne Table of Organization**Staffing****Administration/Board of Selectmen**

Town Administrator	1
Assistant Town Administrator	1
Executive Assistant	1
Professional Assistant	1
Part Time Secretary	1
Sub-Total	5

Assessors

Assessing Director (Vacant)	1
Assistant Assessor	1
Account Clerk II	1
Administrative Assistant	1
Data Collector	1
Sub-Total	5

Building and Inspection

Building Inspector	1
Electrical Inspector	1
Plumbing Inspector	1
Administrative Assistant II	1
Secretary	1
Sub-Total	5

Conservation

Conservation Agent	1
Sub-Total	1

Council on Aging

Council on Aging Director	1
Activity Leader	1
Administrative Assistant	1
Bus Driver	1
Front Desk Clerk	1
Outreach/Volunteer Coordinator	1
Outreach Worker	1
Program Aide	1
Program Assistant	1
Program Coordinator	1
Support Day Manager	1
Sub-Total	11

Department of Public Works

Director	1
Operations Manager	1
Facilities Manager	1
Vehicle Maintenance Manager	1
Crew Chief	1
Assistant Coordinator Finance	1
Custodian - Town Hall	1
Equipment Operator I	4
Equipment Operator II	1
Facilities Electrician	1
Facilities Skilled Laborer	1
Laborers	12
Mechanics	2
Secretary II	1
Sewer Technician	1
Truck Driver/Craftman	1
Truck Driver	6
Sub-Total	37

Emergency Management

Civil Defense Director	1
Sub-Total	1

Engineering

Engineering technician II	1
Sub-Total	1

Finance

Finance Director/Treasurer/Collector	1
Town Accountant	1
Assistant Treasurer Collector	1
Assistant Town Account	1
Account Clerk II	1
Administrative Assistant I	3
Sub-Total	8

Fire Department

Fire Chief	1
Assistant Fire Chief (Vacant)	1
Deputy Chiefs	4
Lieutenants	8
Firefighters	28
Administrator Assistant	1
Sub-Total	43

Health Department

Health Agent	1
Health Inspector	2
Secretary II	1
Sub-Total	4

Integrated Solid Waste Management

General Manager	1
Operations Manager	1
Manager of Facilities Compliance/Tech	1
Landfill Crew Chief	1
Recycling Crew Chief	1
Maintenance Crew Chief	1
Assistant Coordinator of Finance and Rec	1
Heavy Equipment Operator	8
Mechanics	2
Truck Driver	2
Skilled Laborer	3
Laborer	4
Secretary II	1
Scale Operator	1
Sub-Total	28

Information Technology

Information Technology Manager	1
Computer Network Technician	1
Sub-Total	2

Library

Library Director	1
Assistant Library Director	1
Information Services Library	1
Children's Librarian	1
Circulation Assistants	4
Technical Services Assistant	1
Children's Assistant	1
Custodian	1
Sub-Total	11

Natural Resources

Natural Resources Director	1
Senior Natural Resources Officer	1
Natural Resources Officers	3
Shellfish Officer	1
Marinas Manager	1
Administrative Staff	1
Account Clerk II	1
Sub-Total	9

Planning

Town Planner	1
Assistant Town Planner	1
Account Clerk II	1
Sub-Total	3

Police Department

Police Chief	1
Lieutenants	2
Sergeants	7
Patrol Officers/Detectives	37
Dispatchers	4
Administrative Assistants	1
Clerks	2
Custodian	1
Sub-Total	55

Recreation

Recreation Director	1
Program Coordinator	1
Sub-Total	2

Town Clerk

Town Clerk (Elected)	1
Assistant Town Clerk	1
Administrative Assistant I	1
Account Clerk II	1
Account Clerk II	1
Sub-Total	5

Total 236

Call Fire Department

Captain	
Lieutenants	1
Firefighters	2
Sub-Total	7
	10

Seasonal Employees**Natural Resources Department**

Harbor Partol (Seasonal)	4
Marina Attendants (Seasonal)	16
Pump-Out Boats (Seasonal)	3
Shellfish Propagation (Seasonal)	1
Sub-Total	24

Police Department

Special Officers	4
Sub-Total	4

Recreation Department

Tennis Instructors	6
Lifeguards	10
Basketball/Volleyball Instructors	6
Slide to Learn Program	2
Fall/Winter Basketball Instructor/referees	13
Sub-Total	37

Total 75

**Annual Town Meeting
June 29, 2020**

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 June 29, 2020 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 2021. 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