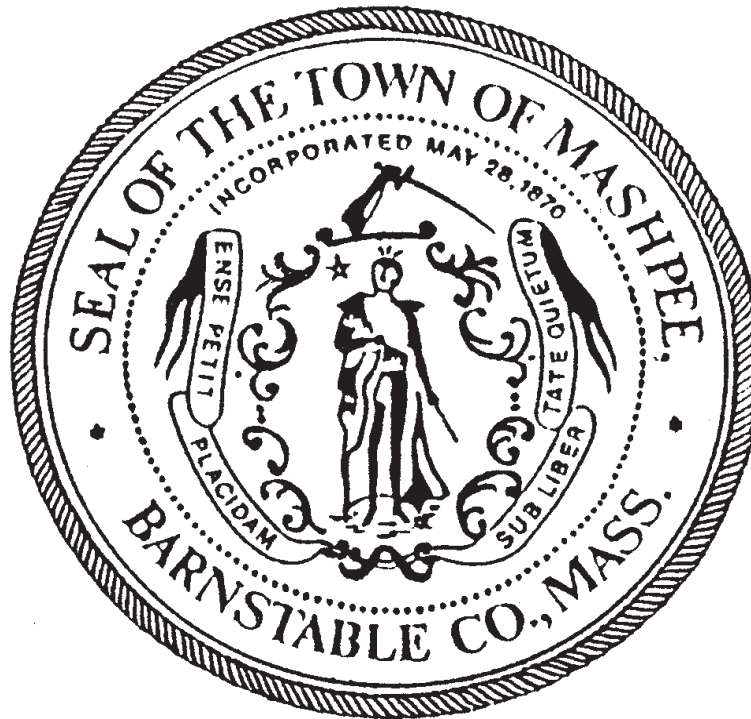


Town of Mashpee



Report of the Finance Committee on the Articles of the Special & Annual Town Meeting Warrants

Mashpee High School
500 Old Barnstable Road
Mashpee, MA 02649

Monday, May 3, 2021
7:00 p.m.

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Dear Mashpee Voters:

This document is the Finance Committee's report on the Warrant Articles enacted by the Board of Selectmen for the Town Meeting of May 3, 2021.

The Finance Committee is composed of seven volunteers appointed by the Town Moderator. As mandated by the Mashpee Charter, our purpose is to review all articles posed on the Town Meeting Warrant and provide recommendations and conclusions, as well as the impact on the tax rate. Also required is that the Finance Committee provide written explanations of all articles on the warrant.

There are six (6) articles in the Special Town Meeting Warrant. Three (3) of these are to "clean up" matters pertaining to either Fiscal Year 2020, which ended June 30, 2020, or for Fiscal Year 2021, which will end on June 30, 2021. The remaining three (3) articles are:

- Article 4 is the first time that an article such as this is being proposed. The article will appropriate and transfer funds from the Transportation Network Company Per Ride Assessment (TNC) Receipts Reserved Fund to the Department of Public Works Road Maintenance Account. These are for fees assessed to transportation network companies (e.g. Lyft, Uber, etc.). Half of the amount of fees collected are given to cities and towns to be used for road maintenance.
- Article 5 is to appropriate and transfer 15% of the Revenues Available for Appropriations to the Capital Stabilization Fund to provide funding for future capital improvement projects in accordance with Board of Selectmen policy.
- Article 6 is to appropriate and transfer funds from the Capital Stabilization for the purpose of purchasing and customizing an existing property to house the Department of Natural Resources.

The Warrant for the May Annual Town Meeting includes nineteen (19) articles. Over the past month, the Finance Committee has met with the Town Manager, various Department Heads, and other Town officials for guidance, clarification, and their expertise on all articles submitted. In the following report, under each article, we have explained and offered our recommendation.

Included in these articles are the Town Manager's recommended spending budget of \$62.3 million (Article #2) for the new fiscal year beginning on July 1, 2021 and \$1.8 million for capital improvements (Article #3). The proposed FY2022 Operating Budget represents a 1.9% increase over the current year's Operating Budget. This increase is driven by contractual obligations in Personal Services. The Capital Improvement Budget represents a \$194,646 decrease from the prior fiscal year and has no impact on the tax rate, being funded by the Capital Stabilization Fund, Revenue Available for Appropriations, and other reserve funds.

Other articles within the Annual Town Meeting Warrant of particular interest to you are:

- Article 6 which will appropriate the funds necessary to undertake Phase 1 of the Town's comprehensive nitrogen and wastewater management, treatment, and disposal improvement plans. This phase includes the construction of a wastewater Treatment Plant, sewer mains, pump stations, and related sewer collection system improvements. The article also authorizes the Treasurer, under Board of Selectmen approval, to issue bonds or notes which may be necessary. These steps are essential for the Town to take the actions needed to improve Mashpee's water quality and reduce nitrogen levels. Approval of this article will also require the passage of a Proposition 2-1/2 debt exclusion ballot question. With the approval of this article, there is expected to be no additional impact on the average taxpayer as this will be covered by the Municipal Water Infrastructure Investment Fund (WIIF) which was approved during the Annual Town Meeting on June 15, 2020.
- Article 7 which authorizes transferring the care, custody, and control of approximately 2.7 acres of conservation land to the Board of Selectmen and/or the Sewer Commission to be used for the construction of the sewer substation.
- Article 9 which proposes exempting the developer of the solar panel array to be placed at the KC Coombs and Mashpee Middle/High School to be exempt from personal property tax because they will be on municipal property and the payment of this tax would normally be passed on to the Town as the customer.

Based upon the proposed Operating Budget and Capital Improvement Program Budget, we estimate the FY2022 total tax rate will remain unchanged at \$8.91 per thousand.

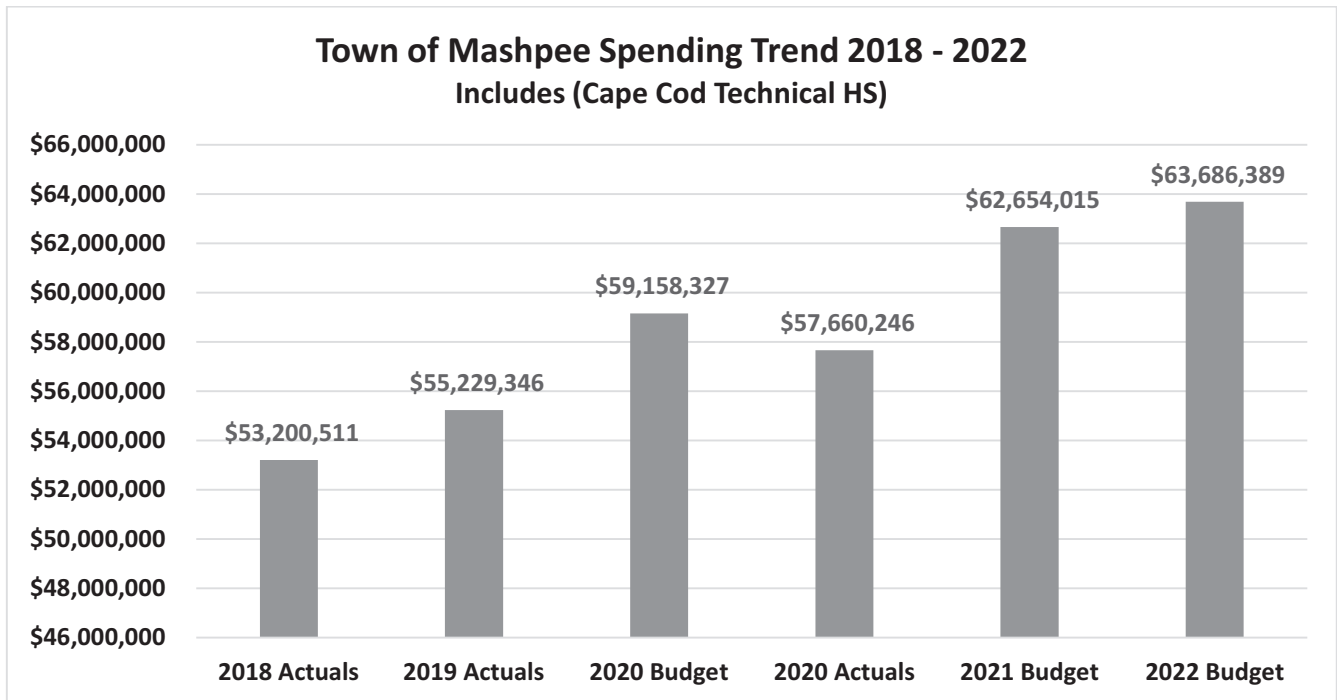
We suggest you take time, as the Legislative Branch of the Town government, to familiarize yourself with the Warrant articles prior to Town Meeting. If you have any questions, please do not hesitate to ask any one of us on the Finance Committee before or during Town Meeting. You may contact us by phone at (508)539-1401 or through the Town of Mashpee website at www.mashpeema.gov, by clicking on Finance Committee under the Boards & Committees tab.

The Finance Committee looks forward to seeing you on Monday, May 3, 2021 at 7:00 p.m. at Mashpee High School.

Thank you.

Jeffrey C. Pettengill – Chair
A Gregory McKelvey – Vice-Chair
Darlene Furbush – Clerk
Michael R. Richardson
John Miller
Patrick Brady
James Carrier

- Mashpee’s financial position is very sound and continues to maintain the highest possible credit rating.
- The Fiscal Year 2022 Budget in Article #2 is a 1.9% growth over 2021. This budget does not contain the Town's portions of either the Cape Cod Technical High School assessment for the Operating Budget nor the Debt Service for the District's Building Project.

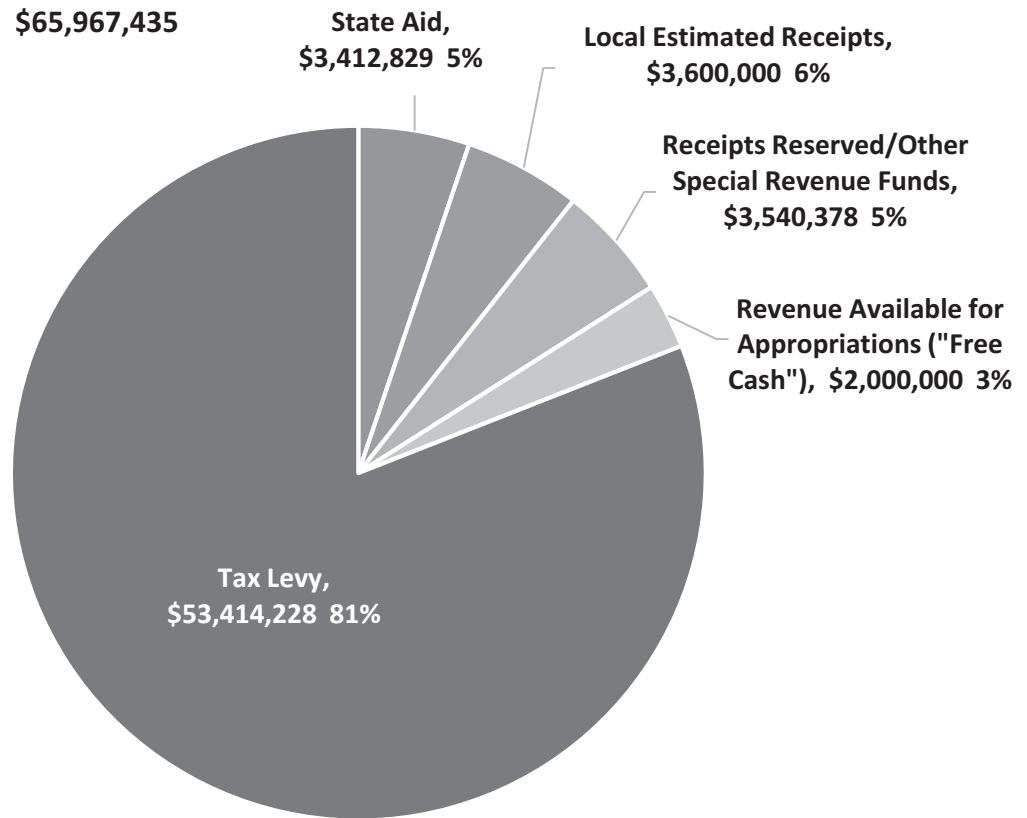


Town Meeting Warrant Article #2 - Summary of Change from Prior Year

	<u>2021</u>	<u>2022</u>	<u>Change from Prior Year</u>	<u>% Change</u>
FY Budget	\$61,088,990	\$62,267,930	\$1,178,940	1.9%
Key Drivers				
- Mashpee School	\$22,778,314	\$23,299,435	\$ 521,121	2.3%
- Medical Insurance	\$ 7,882,008	\$ 7,543,742	\$ (338,266)	-4.3%
- Police	\$ 5,013,688	\$ 5,270,197	\$ 256,509	5.1%
- DPW	\$ 4,860,009	\$ 5,022,257	\$ 162,248	3.3%
- Fire	\$ 4,408,008	\$ 4,666,713	\$ 258,705	5.9%
- Retirement Expense	\$ 3,649,255	\$ 3,704,763	\$ 55,508	1.5%
- Transfer Station	\$ 1,047,126	\$ 1,078,249	\$ 31,123	3.0%
- Town Insurance	\$ 902,378	\$ 946,520	\$ 44,142	4.9%
- Information Technology	\$ 701,495	\$ 715,376	\$ 13,881	2.0%
- Medicare	\$ 462,187	\$ 485,000	\$ 22,813	4.9%
- Sewer Commission	\$ 101,100	\$ 111,020	\$ 9,920	9.8%
- Elections/Registrations	\$ 83,612	\$ 86,095	\$ 2,483	3.0%
- All Other	\$ 9,199,810	\$ 9,338,563	\$ 138,753	1.5%

Notes: Excludes Cape Cod Technical High School costs which are voted on separately in Articles #4 & #5.

Sources of Revenues: \$65,967,435



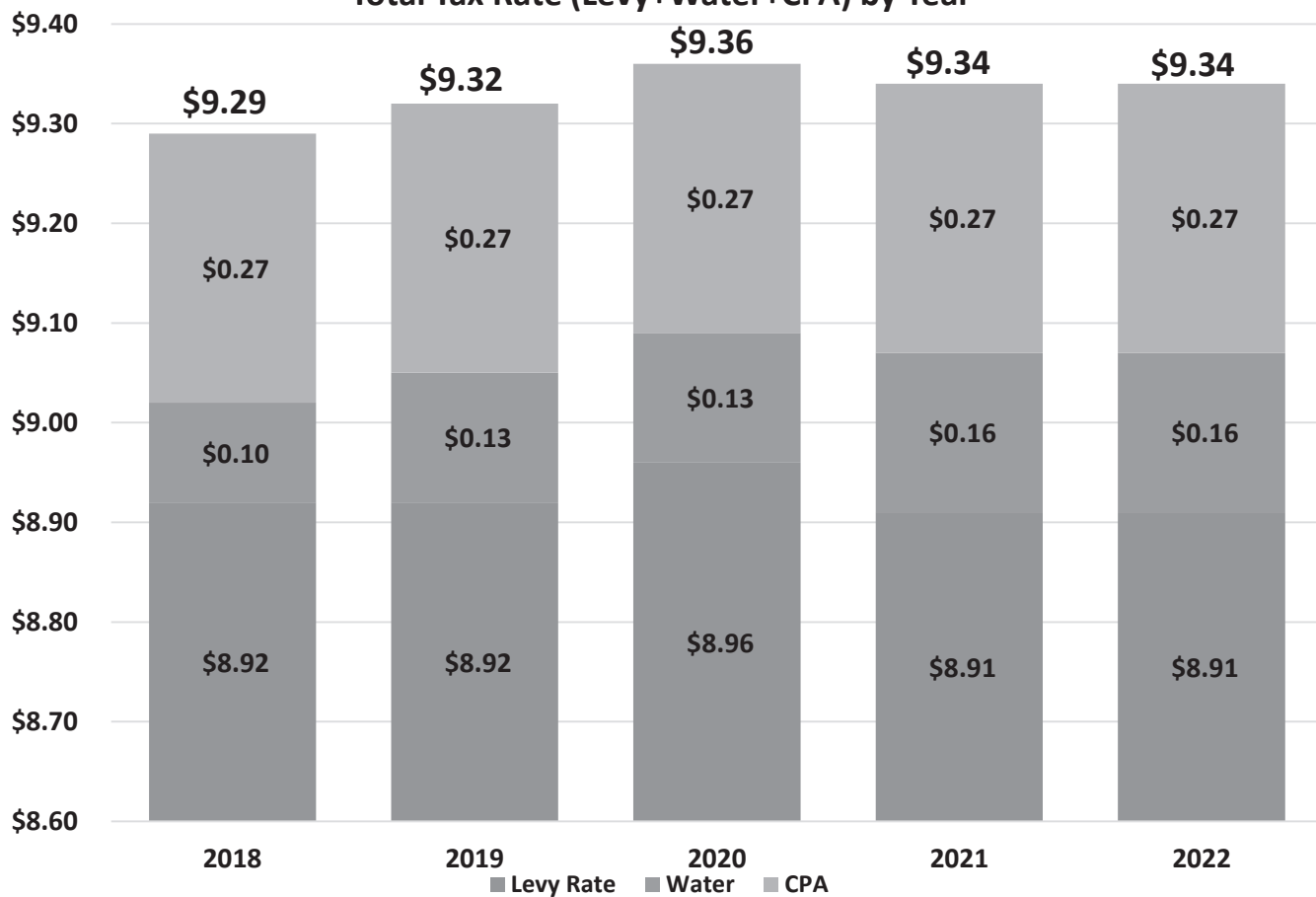
- **FY2022 proposed spending budget of \$66M, including CCTHS is \$0.75M or 1.1% higher than FY2021.**
- **FY2020 Fiscal Year Actual spending of \$57.7M was \$1.6M better than the 2020 Budget.**
- **Spending has grown from \$53.2M in FY 2018 to a projected \$63.7M in the FY2022 budget or an average annual growth rate of 4.6%**
- **Capital Improvement projects of \$1.8M are funded from available funds and have no impact on the FY2022 tax rate**
- **Sources of Revenues are \$66M of which 81% is raised through property taxes.**

Capital Improvement Projects (CIP)

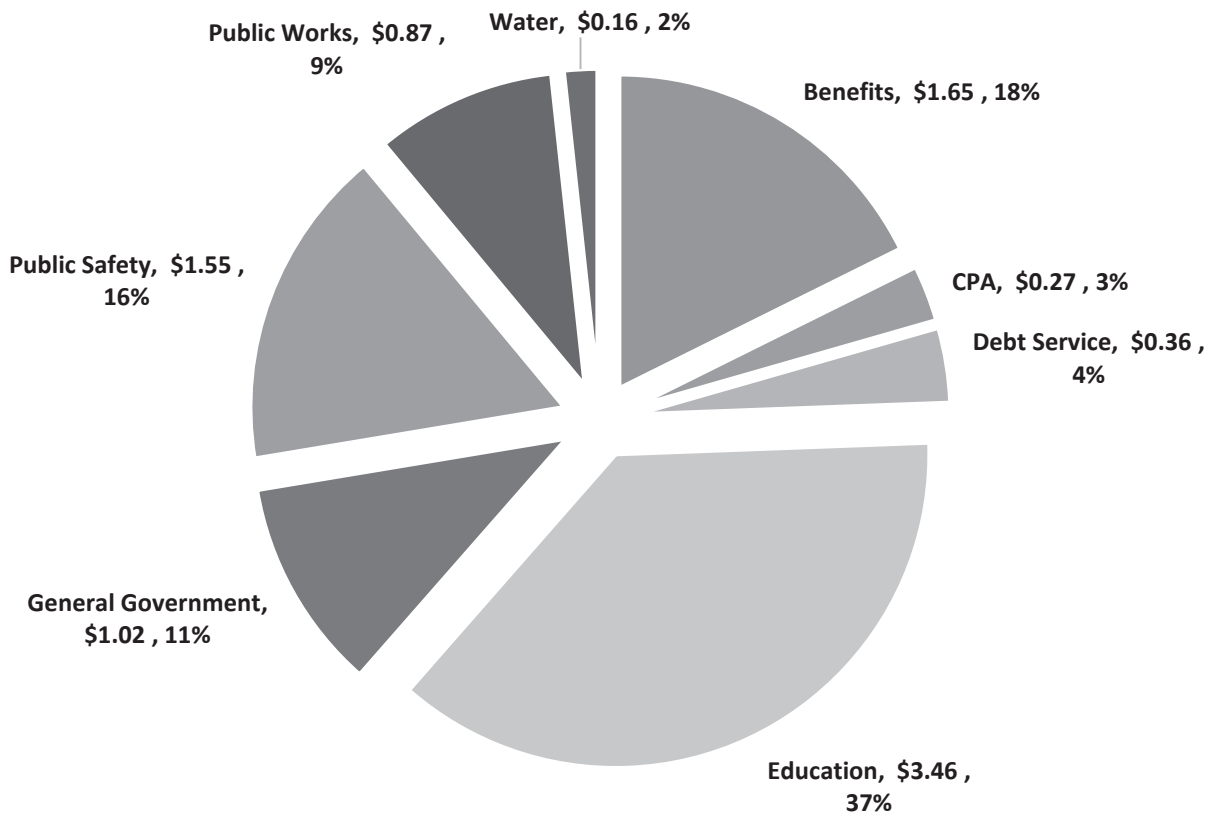
May 3, 2021: Article 6 Special Town Meeting & Article 3 Annual Town Meeting

FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Budget	FY 2022 Budget
\$788,602	\$1,322,938	\$1,288,230	2,098,551	\$2,656,046

Total Tax Rate (Levy+Water+CPA) by Year



2022 Estimated Tax Rate by Function



LONG TERM DEBT SCHEDULE

<u>FISCAL YEAR</u> (as of June 30)	<u>PRINCIPAL DUE</u>	<u>INTEREST DUE</u>	<u>TOTAL DEBT PAYMENTS</u>
2022	\$ 1,978,796.02	\$ 470,262.50	\$ 2,449,058.52
2023	\$ 1,773,796.02	\$ 403,012.50	\$ 2,176,808.52
2024	\$ 1,678,384.16	\$ 339,512.50	\$ 2,017,896.66
2025	\$ 1,453,384.19	\$ 280,812.50	\$ 1,734,196.69
2026	\$ 1,388,500.00	\$ 235,625.00	\$ 1,624,125.00
2027	\$ 1,100,000.00	\$ 191,025.00	\$ 1,291,025.00
2028	\$ 960,000.00	\$ 150,975.00	\$ 1,110,975.00
2029	\$ 745,000.00	\$ 113,025.00	\$ 858,025.00
2030	\$ 350,000.00	\$ 87,300.00	\$ 437,300.00
2031	\$ 350,000.00	\$ 76,800.00	\$ 426,800.00
2032	\$ 295,000.00	\$ 66,300.00	\$ 361,300.00
2033	\$ 275,000.00	\$ 57,450.00	\$ 332,450.00
2034	\$ 275,000.00	\$ 49,200.00	\$ 324,200.00
2035	\$ 275,000.00	\$ 40,950.00	\$ 315,950.00
2036	\$ 275,000.00	\$ 32,700.00	\$ 307,700.00
2037	\$ 275,000.00	\$ 24,450.00	\$ 299,450.00
2038	\$ 270,000.00	\$ 16,200.00	\$ 286,200.00
2039	\$ 270,000.00	\$ 8,100.00	\$ 278,100.00
TOTALS	\$ 13,987,860.39	\$ 2,643,700.00	\$ 16,631,560.39

CALCULATION OF TAX RATE

	FY 2019	FY 2020	FY 2021	FY 2022
	(Actual)	(Actual)	(Actual)	(Estimated)
SOURCES OF NON PROPERTY TAX FUNDS				
1. State Aid Reimbursements	\$3,523,779	\$3,484,262	\$3,457,885	\$3,412,829
2. Non-Property Tax Municipal Receipts	\$3,560,000	\$4,150,000	\$3,704,400	\$3,600,000
3. Available Unreserved Funds ("Free Cash")	\$3,569,538	\$3,059,391	\$3,004,657	\$2,000,000
4. Other Available Municipal Funds	\$1,839,815	\$1,841,581	\$3,152,468	\$3,540,378
A. TOTAL NON PROPERTY TAX FUNDS	\$12,493,132	\$12,535,234	\$13,319,410	\$12,553,207
B. TOTAL BUDGET APPROPRIATIONS	\$60,239,136	\$62,239,136	\$65,220,735	\$65,967,435
C. AMOUNT TO BE RAISED BY TAXES	\$48,043,922	\$50,224,018	\$51,901,325	\$53,414,228
D. TOTAL PROPERTY ASSESSMENTS	\$5,386,090,000	\$5,605,359,160	\$5,818,755,370	\$5,993,318,031
	3.85%	4.07%	3.81%	3.00%
E. PROPERTY TAX RATE	\$8.92/\$1,000	\$8.96/\$1,000	\$8.91/\$1,000	\$8.91/\$1,000
Increase/Decrease from prior year	\$0.00	\$0.04	(\$0.05)	\$0.00

**Town of Mashpee
Mashpee High School
500 Old Barnstable Road
Mashpee, MA 02649
Special Town Meeting
Monday, May 3, 2021**

FINCOM: This Town Meeting is divided into two separate meetings each having its own set of Warrant Articles. The first part is called the **Special Town Meeting** and addresses Town business within the **current Fiscal Year 2021** which ends on **June 30, 2021**.

Barnstable, ss:

Greetings to the Constables of the Town,

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and summon the inhabitants of the Town of Mashpee who are qualified to vote in the elections to meet at the Mashpee High School on Monday, the 3rd day of May 2021 at 7:00 p.m. for the following purposes:

To act on the articles contained in the following Warrant:

GROUP #1 CONSENT CALENDAR SPECIAL TOWN MEETING ARTICLES 1 THROUGH 4

Article 1

To see if the Town will vote to appropriate and transfer the sum of \$59,218.29 from revenue available for appropriation to the Snow & Ice Account, or take any other action relating thereto.

Submitted by the Department of Public Works

Explanation: This article is necessary to fund a deficit in the Snow & Ice Account.

The Board of Selectmen recommends approval of Article 1 by a vote of 5-0

FINCOM: This article appropriates and transfers the funds necessary to offset a deficit in the Snow and Ice Account. This article will have no impact on the tax rate.

The Finance Committee recommends approval of Article 1 by a vote of 6-0

Article 2

To see if the Town will vote to appropriate and transfer the sum of \$514.91 from revenue available for appropriation to pay the previous fiscal year's compensation and unpaid bills as follows:

Katrina Ewing	\$142.08
Christopher Roguzac	\$344.23
Massachusetts Department of Transportation EZ Pass	\$ 28.60

or take any other action relating thereto.

Submitted by the Finance Director

Explanation: This article is necessary to pay bills received after the end of a previous fiscal year.

The Board of Selectmen recommends approval of Article 2 by a vote of 5-0

***FINCOM:** This article authorizes the appropriation and transfer of funds from revenue available for appropriation to pay for invoices which were not processed in time to be appropriately paid with prior fiscal year funds. The first oversight was due to a timesheet not processed timely, the second due to contractual obligations related to an educational incentive, and the last was due to a late received invoice from a previous employee. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 2 by a vote of 7-0

Article 3

To see if the Town will vote to appropriate and transfer pursuant to the provisions of M.G.L. C. 44B, §6 to reserve from the Community Preservation Fund Budgeted for Appropriation Reserve, the following amounts:

\$32,620	10% Open Space/Recreation Purposes
\$32,620	10% Historic Purposes
\$32,620	10% Affordable Housing Purposes

or take any other action relating thereto.

Submitted by the Community Preservation Committee

The Community Preservation Committee recommends approval of Article 3 by a vote of 9-0.

Explanation: This is a “clean-up” article to meet the requirement of reserving funds from the supplemental CPA FY 2021 Trust Fund distribution. The amount of FY 2021 state reimbursement received by the Town of Mashpee was \$326,204 higher than the initial estimate and due to a surplus in the FY 2020 state budget. The initial estimate was based on an 11.2% reimbursement rate whereas a 33.3% reimbursement rate was actually received. We are required to set aside 10% of those excess funds and deposit them into each of the CPA reserves. Funding shall derive from the Community Preservation Budgeted for Appropriation Reserve.

The Board of Selectmen recommends approval of Article 3 by a vote of 5-0

***FINCOM:** This article appropriates and transfers funds created by a surplus in the FY2021 State budget resulting in Mashpee receiving an additional \$326,204 in State reimbursements, an amount higher than originally estimated. Mashpee’s CPA funds come from a 2% surcharge on real estate property taxes plus variable matching funds from the state. 70% of the CPA funds, with town meeting approval, are used at the discretion of the Town. Open Space/Recreation, Affordable Housing and Historic Preservation initiatives are each allotted 10%. This article “cleans up” the enhanced receipts from the State and assigns \$32,620 to each of the three non-discretionary purposes. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 3 by a vote of 7-0

Article 4

To see if the town will appropriate and transfer from the Transportation Network Company Per Ride Assessment (TNC) Receipts Reserved Fund, the sum of \$5,275 to the Department of Public Works Road Maintenance Account, or take any other action relating thereto.

Submitted by the Finance Director

Explanation: Under Chapter 187 of the Acts of 2016, certain transportation network companies must submit to the Transportation Network Company Division of the Department of Public Utilities (DPU), the number of rides from the previous calendar year that originated within each city or town and a per-ride assessment of \$0.20. The assessment is credited to the Commonwealth Transportation Infrastructure Fund and each year, one half of the amount credited to the fund is distributed by the DPU to each city and town based on the number of rides that originated in that city or town. When received, the Town is required to deposit the funds into a special revenue receipts reserved account which must then be appropriated through a vote at town meeting. The amount requesting to be transferred represents three years of assessments.

The Board of Selectmen recommends approval of Article 4 by a vote of 5-0

***FINCOM:** This article appropriates and transfers \$5,275 from the state's TNC Receipts Reserved Fund to the Mashpee DPW Road Maintenance Account. This is a relatively new and routine matter. The funds result from a 20-cent assessment by the state DPU on ride share (Uber, Lyft) and similar operations for ride trips that originate in Mashpee. It helps to offset the cost of maintaining public roads used by these ride providers. Mashpee receives 50% of the funds collected annually by the state, and this article makes those funds available to the Mashpee DPW Road Maintenance Account. We typically make this transfer every three years, as the annual amounts are rather small. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 4 by a vote of 7-0

Article 5 (Stand Alone Article)

To see if the Town will vote to appropriate and transfer the sum of \$1,415,485 from revenue available for appropriation, to be deposited into the Capital Stabilization Fund, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: This article will set aside funds into the Capital Stabilization account for future capital expenditures in an effort to ensure the Town will maintain its assets at a level adequate to protect the Town's capital investment and to minimize future maintenance and replacement costs.

The Board of Selectmen recommends approval of Article 5 by a vote of 5-0

***FINCOM:** This article seeks to appropriate and transfer the sum of \$1,415,485.00 (15% of Free Cash as per Board of Selectmen policy) to the Capital Stabilization Fund for the purpose of funding capital needs. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 5 by a vote of 7-0

Article 6 (Stand Alone Article)

To see if the Town will vote to appropriate and transfer the sum of \$850,000 from the Capital Stabilization Fund to the Natural Resources Capital Account for the purchase and customization of facilities for the Department of Natural Resources and to authorize the Board of Selectmen and/or Town Manager, pursuant to and upon completion of the G.L. c. 30B real property procurement process, to acquire by purchase such real property interests as the Selectmen may deem suitable to address the needs of the Department of Natural Resources Department upon such terms and conditions as the Selectmen shall deem to be in the Town’s interest, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: the Capital Improvement Program Committee voted unanimously to recommend that the Town use Capital Stabilization Funds to purchase existing condominium units and customize those units to house the Department of Natural Resources and further to use Capital Stabilization Funds to be voted at the May Special Town Meeting for the funds to become available during Fiscal Year 2021.

FISCAL YEAR 2022 CAPITAL IMPROVEMENT PROGRAM	
PLANNING & CONSTRUCTION	
DNR Facility	\$ 850,000

The Board of Selectmen recommends approval of Article 6 by a vote of 5-0

***FINCOM:** This article appropriates and transfers funds from the Capital Stabilization Fund to purchase two (2) corporate industrial size work bays in the Mashpee Industrial Park to be used as the Department of Natural Resources (DNR) new work facility. This article saves the Town millions of dollars by buying these existing units rather than constructing a new building from scratch, and provides the DNR a much-needed facility that is “move in” ready. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 6 by a vote of 7-0

THIS CONCLUDES THE BUSINESS OF THE SPECIAL TOWN MEETING

And you are hereby directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, one at the Post Office, and one each on the bulletin boards, thirty days at least before said meeting.

Hereof fail not and make return of this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this 22nd day of March in the year two thousand and twenty one.

Per Order of,
Board of Selectmen

John J. Cotton, Chair
Thomas F. O'Hara, Vice Chair
Carol A. Sherman, Clerk
Andrew R. Gottlieb
David W. Weeden

**Town of Mashpee
Mashpee High School
500 Old Barnstable Road
Mashpee, MA 02649
Annual Town Meeting
Monday, May 3, 2021**

Barnstable, ss:

Greetings to the Constables of the Town,

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and summon the inhabitants of the Town of Mashpee who are qualified to vote in the elections to meet at the Mashpee High School on Monday, the 3rd day of May 2021 at 7:00 p.m. for the following purposes:

To act on the articles contained in the following Warrant:

Article 1 (Stand Alone Article)

To see if the Town will vote to accept the reports of the Town officers, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: The 2020 Annual Town Report in which the reports of Town officers are presented is available at the Town Meeting and at the Town Hall.

The Board of Selectmen recommends approval of Article 1 by a vote of 5-0

***FINCOM:** This article seeks Town Meeting acceptance of the Town officer's Annual Report from the various Departments, Boards, and Committees.*

The Finance Committee recommends approval of Article 1 by a vote of 7-0

Article 2 (Stand Alone Article)

To see if the Town will vote to fix the salaries of the following elected officers as provided in Chapter 41, Section 108, of the Massachusetts General Laws for the period of July 1, 2021 to June 30, 2022, and further, to see if the Town will vote to appropriate, raise, and/or transfer a sum of money to defray the Town's expenses for the ensuing fiscal year, according to the following line item budget, with the maximum amount to be appropriated as shown in the column entitled "FY 2022 Department Request" (see Omnibus Budget), or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: This article seeks to fund the annual operating budgets for the various Town Departments.

The Board of Selectmen recommends approval of Article 2 by a vote of 5-0

FINCOM: This article authorizes the raising, appropriating, and/or transferring of funds for the annual budget (Omnibus Budget) for Fiscal Year 2022.

The Finance Committee recommends approval of Article 2 by a vote of 7-0

DEPARTMENT		FY 2021 BUDGET	FY 2022 DEPARTMENT REQUEST	FY 2022 FINANCE COMMITTEE RECOMMEND	FY 2022 TOWN MANAGER RECOMMEND
MODERATOR					
SALARY	1	200	200	200	200
TOTAL		200	200	200	200
SELECTMEN					
SALARY-ELECTED	2	15,500	15,500	15,500	15,500
SALARY/WAGE	3	397,970	411,950	411,950	411,950
EXPENSE	4	38,500	38,500	38,500	38,500
LEG/ENG/CONSULTING	5	385,000	385,000	385,000	385,000
TOTAL		836,970	850,950	850,950	850,950
FINANCE COMMITTEE					
RESERVE FUND	6	57,236	100,000	100,000	100,000
EXPENSE	7	67,000	70,000	70,000	70,000
TOTAL		124,236	170,000	170,000	170,000
TOWN ACCOUNTANT					
SALARY/WAGE	8	290,380	300,236	300,236	300,236
EXPENSE	9	2,790	2,675	2,675	2,675
TOTAL		293,170	302,911	302,911	302,911
ASSESSORS					
SALARY-APPOINTED	10	3,000	3,000	3,000	3,000
SALARY/WAGE	11	299,852	310,995	310,995	310,995
EXPENSE	12	6,400	6,400	6,400	6,400
TOTAL		309,252	320,395	320,395	320,395
TREASURER/TAX COLLECTOR					
SALARY/WAGE	13	255,320	264,972	264,972	264,972
EXPENSE	14	47,100	48,900	48,900	48,900
DEBT SERVICE	15	2,500	2,500	2,500	2,500
FORECLOSURE	16	12,000	12,000	12,000	12,000
TOTAL		316,920	328,372	328,372	328,372
HUMAN RESOURCES					
SALARY/WAGE	17	367,134	387,660	387,660	387,660
EXPENSE	18	113,519	116,429	113,519	113,519
TOTAL		480,653	504,089	501,179	501,179

DEPARTMENT		FY 2021 BUDGET	FY 2022 DEPARTMENT REQUEST FY 2022	FY 2022 FINANCE COMMITTEE RECOMMEND	FY 2022 TOWN MANAGER RECOMMEND
INFORMATION TECHNOLOGY					
SALARY/WAGE	19	360,167	374,048	374,048	374,048
EXPENSE	20	314,328	326,480	314,328	314,328
EQUIPMENT REPLACEMENT	21	27,000	27,000	27,000	27,000
TOTAL		701,495	727,528	715,376	715,376
TOWN CLERK					
SALARY-ELECTED	24	91,520	93,355	93,355	93,355
SALARY/WAGE	25	98,750	105,251	105,251	105,251
EXPENSE	26	9,175	9,175	9,175	9,175
TOTAL		199,445	207,781	207,781	207,781
ELECTIONS & REGISTRATIONS					
SALARY/WAGE	27	60,612	63,095	63,095	63,095
EXPENSE	28	23,000	23,000	23,000	23,000
TOTAL		83,612	86,095	86,095	86,095
CONSERVATION					
SALARY/WAGE	29	221,731	228,350	228,350	228,350
EXPENSE	30	5,336	5,420	5,336	5,336
HERRING EXPENSE	31	500	500	500	500
TOTAL		227,567	234,270	234,186	234,186
NATURAL RESOURCES					
SALARY/WAGE	32	457,685	508,932	508,932	508,932
EXPENSE	33	132,840	136,500	132,840	132,840
PROPAGATION	34	162,000	135,000	135,000	135,000
TOTAL		752,525	780,432	776,772	776,772
PLANNING BOARD					
EXPENSE	35	8,265	8,325	1,125	1,125
TOTAL		8,265	8,325	1,125	1,125
PLANNING DEPARTMENT					
SALARY/WAGE	36	135,345	142,730	142,730	142,730
EXPENSE	37	4,250	4,125	4,125	4,125
TOTAL		139,595	146,855	146,855	146,855
TOWN HALL					
EXPENSE	38	282,000	282,000	282,000	282,000
TOTAL		282,000	282,000	282,000	282,000

DEPARTMENT		FY 2021 BUDGET	FY 2022 DEPARTMENT REQUEST FY 2022	FY 2022 FINANCE COMMITTEE RECOMMEND	FY 2022 TOWN MANAGER RECOMMEND
POLICE					
SALARY/WAGE	39	4,166,642	4,404,421	4,404,421	4,404,421
EXPENSE	40	317,681	317,681	317,681	317,681
DISPATCHERS SALARY/WAGE	41	529,365	548,095	548,095	548,095
TOTAL		5,013,688	5,270,197	5,270,197	5,270,197
FIRE					
SALARY/WAGE	42	3,900,285	4,158,990	4,158,990	4,158,990
EXPENSE	43	507,723	510,047	507,723	507,723
TOTAL		4,408,008	4,669,037	4,666,713	4,666,713
BUILDING INSPECTOR					
SALARY/WAGE	44	332,535	332,993	332,993	332,993
EXPENSE	45	29,375	29,375	29,375	29,375
TOTAL		361,910	362,368	362,368	362,368
TREE WARDEN					
EXPENSE	46	2,000	2,000	-	-
TOTAL		2,000	2,000	-	-
SCHOOL					
BUDGET	47	22,778,314	23,299,435	23,299,435	23,299,435
TOTAL		22,778,314	23,299,435	23,299,435	23,299,435
D.P.W.					
SALARY/WAGE	49	2,696,278	2,896,661	2,756,526	2,756,526
EXPENSE	50	963,420	1,178,295	965,420	965,420
BUILDINGS & GROUNDS	51	1,200,311	1,300,311	1,300,311	1,300,311
TOTAL		4,860,009	5,375,267	5,022,257	5,022,257
SNOW & ICE					
EXPENSE	52	116,570	116,570	116,570	116,570
TOTAL		116,570	116,570	116,570	116,570
STREET LIGHTING					
EXPENSE	53	25,000	22,000	22,000	22,000
TOTAL		25,000	22,000	22,000	22,000
TRANSFER STATION					
EXPENSE	54	1,047,126	1,154,149	1,078,249	1,078,249
TOTAL		1,047,126	1,154,149	1,078,249	1,078,249

DEPARTMENT		FY 2021 BUDGET	FY 2022 DEPARTMENT REQUEST FY 2022	FY 2022 FINANCE COMMITTEE RECOMMEND	FY 2022 TOWN MANAGER RECOMMEND
SEWER COMMISSION					
SALARY	55	90,900	100,820	100,820	100,820
EXPENSE	56	10,200	10,200	10,200	10,200
TOTAL		101,100	111,020	111,020	111,020
CEMETERY					
EXPENSE	57	43,000	15,000	15,000	15,000
TOTAL		43,000	15,000	15,000	15,000
HEALTH					
SALARY-APPOINTED	58	3,000	3,000	3,000	3,000
SALARY/WAGE	59	309,294	321,105	321,105	321,105
EXPENSE	60	41,290	63,040	63,040	63,040
TOTAL		353,584	387,145	387,145	387,145
COUNCIL ON AGING					
SALARY/WAGE	61	251,546	264,680	264,680	264,680
EXPENSE	62	44,095	43,627	43,627	43,627
TOTAL		295,641	308,307	308,307	308,307
VETERANS					
EXPENSE	63	110,000	121,000	121,000	121,000
MEMBERSHIP	64	45,000	49,500	41,500	41,500
TOTAL		155,000	170,500	162,500	162,500
HUMAN SERVICES					
SALARY/WAGE	65	80,411	85,601	85,601	85,601
EXPENSE	66	51,910	51,910	51,910	51,910
TOTAL		132,321	137,511	137,511	137,511
LIBRARY					
SALARY/WAGE	67	518,818	529,898	529,898	529,898
EXPENSE	68	192,018	193,467	193,467	193,467
TOTAL		710,836	723,365	723,365	723,365
RECREATION					
SALARY/WAGE	69	288,255	296,871	296,871	296,871
EXPENSE	70	32,125	32,125	32,125	32,125
TOTAL		320,380	328,996	328,996	328,996
HISTORICAL					
TEMP WAGE	71	9,000	9,000	9,000	9,000
EXPENSE	72	6,830	6,830	6,830	6,830
TOTAL		15,830	15,830	15,830	15,830

DEPARTMENT		FY 2021 BUDGET	FY 2022 DEPARTMENT REQUEST FY 2022	FY 2022 FINANCE COMMITTEE RECOMMEND	FY 2022 TOWN MANAGER RECOMMEND
CULTURAL COUNCIL					
EXPENSE	73	90	90	90	90
TOTAL		90	90	90	90
PRINCIPAL INSIDE 2 1/2	74	1,250,142	1,178,797	1,173,797	1,173,797
PRINCIPAL OUTSIDE 2 1/2	75	810,000	805,000	805,000	805,000
TEMP PRINC OUTSIDE 2 1/2	76	-	-	-	-
INTEREST INSIDE 2 1/2	77	251,688	209,138	209,138	209,138
INTEREST OUTSIDE 2 1/2	78	289,375	261,125	261,125	261,125
Principal & Interest					
TEMP BORROW INSIDE 2 1/2	79	40,000	70,000	70,000	70,000
Principal & Interest					
TEMP BORROW OUTSIDE 2 1/2	80	-	61,250	61,250	61,250
RETIREMENT EXPENSE	81	3,649,255	3,774,725	3,704,763	3,704,763
UNEMPLOYMENT	82	40,000	60,000	40,000	40,000
MEDICAL INSURANCE	83	7,882,008	8,592,742	7,543,742	7,543,742
GROUP INSURANCE	84	15,645	15,845	15,845	15,845
MEDICARE	85	462,187	485,000	485,000	485,000
TOWN INSURANCE	86	902,378	946,520	946,520	946,520
TOTAL		61,088,990	64,108,132	62,267,930	62,267,930

Article 3 (Stand Alone Article)

To see if the Town will vote to appropriate and transfer the sum of \$1,806,046 from available funds to various department Capital Accounts, as specified in the chart accompanying this Article, or take any other action relating thereto.

Submitted by the Board of Selectmen

FISCAL YEAR 2022 CAPITAL IMPROVEMENT PROGRAM		
REQUESTS BY DEPARTMENT	FY 2022 CIP COMMITTEE RECOMMENDATIONS	FY 2022 TOWN MANAGER RECOMMENDATIONS
<i>DPW</i>		
Replace 2012 Ford F350	\$ 44,000	\$ 44,000
Replace 2014 Ford F350	\$ 46,000	\$ 46,000
Replace 2014 Ford F550	\$ 91,000	\$ 91,000
Replace 2013 Vermeer Chipper	\$ 75,000	\$ 75,000
Total DPW	\$ 256,000	\$ 256,000
<i>FIRE</i>		
Purchase 2 Vehicles (DC 372/Utility 350)	\$ 120,000	\$ 120,000
Total Fire	\$ 120,000	\$ 120,000
<i>INFORMATION TECHNOLOGY</i>		
Phone System Upgrade	\$ 25,564	\$ 25,564
Network Switch - Town Hall	\$ 50,000	\$ 50,000
MS Office	\$ 33,884	\$ 33,884
Total Information Technology	\$ 109,448	\$ 109,448
<i>NATURAL RESOURCES</i>		
Replace Shellfish Boats	\$ 43,000	\$ 43,000
Replace Harbormaster Boat	\$ 158,000	\$ 158,000
Total Natural Resources	\$ 201,000	\$ 201,000
<i>PLANNING & CONSTRUCTION</i>		
Flooring Replacement	\$ 50,000	\$ 50,000
Roof Solar System Purchase (MMHS, DPW, COA)	\$ 119,198	\$ 119,198
QS Library AC Installation	\$ 75,000	\$ 75,000
MMHS Parking Lot Resurfacing	\$ 350,000	\$ 350,000
School Security Upgrades	\$ 90,000	\$ 90,000
Total Planning & Construction	\$ 684,198	\$ 684,198
<i>POLICE</i>		
10 Police Vehicles	\$ 156,000	\$ 156,000
4 Police Vehicles	\$ 68,400	\$ 68,400
Total Police	\$ 224,400	\$ 224,400

SCHOOL		
Food Service Equipment Upgrades	\$ 25,000	\$ 25,000
Chromebook Leases	\$ 45,000	\$ 45,000
Interactive Board Systems in Classrooms	\$ 25,000	\$ 25,000
Replacement of Teacher PCs	\$ 56,000	\$ 56,000
Wireless Upgrades	\$ 30,000	\$ 30,000
Flag Pole Installation - KCC, QS, MMHS	\$ 30,000	\$ 30,000
Total School	\$ 211,000	\$ 211,000
TOTAL ALL DEPARTMENTS		
	\$ 1,806,046	\$ 1,806,046

Explanation: This article is to appropriate funds for the FY 2022 capital budget.

The Board of Selectmen recommends approval of Article 3 by a vote of 5-0

***FINCOM:** This article seeks to appropriate and transfer \$1,806,046.00 from available funds to various department Capital Accounts as outlined in the chart above, to enable the Town to continue to protect its Capital Investments.*

The Finance Committee recommends approval of Article 3 by a vote of 7-0

Article 4 (Stand Alone Article)

To see if the Town will vote to approve the annual regional school district budget for the Cape Cod Regional Technical High School District for the fiscal year beginning July 1, 2021, in the amount of \$12,647,853 and further, to see if the Town will vote to raise and appropriate the sum of \$978,770 to meet its share of the cost of operation and maintenance of the Cape Cod Regional Technical High School District for the fiscal year beginning July 1, 2021, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: Mashpee’s share of the Cape Cod Regional Technical High School budget is \$978,770. There are currently 44 students from Mashpee at the Cape Cod Regional Technical High School, a decrease of 4 students from the previous year.

The Board of Selectmen recommends approval of Article 4 by a vote of 5-0

***FINCOM:** This article seeks to raise and appropriate Mashpee’s required share of the Cape Cod Regional Technical High School assessment in the amount of \$978,770.*

The Finance Committee recommends approval of Article 4 by a vote of 6-0

Article 5 (Stand Alone Article)

To see if the Town will vote to approve the regional school district debt assessment for the Cape Cod Regional Technical High School District Building Project for the fiscal year beginning July 1, 2021, in the amount of \$6,255,573, and further, to see if the Town will vote to raise and appropriate the sum of \$439,689 to meet its share of the cost of debt for the Cape Cod Regional Technical High School District Building Project for the fiscal year beginning July 1, 2021, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: Mashpee's share of the Cape Cod Regional Technical High School debt for the Cape Cod Regional Technical High School Building Project for Fiscal Year 2022 is \$439,689.

The Board of Selectmen recommends approval of Article 5 by a vote of 5-0

***FINCOM:** This article seeks to raise and appropriate \$439,689, Mashpee's required share of the debt for the Cape Cod Regional Technical School's District Building Project.*

The Finance Committee recommends approval of Article 5 by a vote of 6-0

Article 6 (Stand Alone Article)

To see if the Town will appropriate the sum of \$54,000,000 to fund implementation and construction of Phase 1 of the Town's comprehensive nitrogen and wastewater management, treatment and disposal improvement plans, including construction of the proposed wastewater Treatment Plant adjacent to the Town's solid waste Transfer Station, sewer mains, pump stations, and related sewer collection system improvements, including all expenses incidental and related thereto (the "Project"), to authorize the Treasurer, with the approval of the Board of Selectmen, to issue any bonds or notes that may be necessary for that purpose, and to apply the premium received by the Town upon the sale of any bonds or notes thereunder, less any such premium applied to the payment of the costs of issuance of such bond or notes, to pay Project costs and reduce the amount authorized to be borrowed by the amount of the premium so applied, and, further, to authorize the Board of Selectmen and/or Town Manager to apply for and accept any Federal, State, County or other funds that may be available for this purpose and to enter into Intermunicipal Agreements for acceptance of any such grants or funds which shall be used to offset the total appropriation authorized herein; provided, however, that this appropriation and debt authorization shall be contingent upon passage of a Proposition 2½ debt exclusion ballot question pursuant to General Law Chapter 59, § 21C(k), or take any other action relating thereto.

Submitted by the Board of Selectmen and the Sewer Commission

Explanation: This article would provide funding to implement and construct Phase 1 of the Town's comprehensive wastewater management, treatment, and disposal improvement plan, including construction of the Wastewater Treatment Plant to be located adjacent to the Town's solid waste transfer station and related Phase 1 sewer collection system improvements to be connected to the wastewater treatment facility. This project is one of the initial essential steps in implementing the Town's Watershed Nitrogen Management Plan/CWMP.

The Board of Selectmen recommends approval of Article 6 by a vote of 5-0

***FINCOM:** This article appropriates funds to construct Phase 1 of Mashpee's wastewater system as anticipated by the Town's well established Comprehensive Nitrogen and Wastewater Management Plan (CWMP). It includes the construction of a treatment plant and associated underground piping to which homes and buildings along designated Phase 1 roadways will connect. The article also authorizes the issuance of bonds or notes as well as utilization of Federal, State, County, or other available public funds or grants. The debt exclusion is a pre-requisite and a requirement of the State in order to access the State Revolving Fund (SRF) proceeds. The required estimated funding for Phase 1 is \$54 million. Considering the multiple adverse consequences of not moving forward on this program, your Finance Committee fully supports approval of this article.*

The Finance Committee recommends approval of Article 6 by a vote of 6-0

Article 7 (Stand Alone Article)

To see if the Town will vote pursuant to G.L. Chapter 40, Section 15A to authorize the transfer of care, custody and control of that portion of the Town owned conservation land, described as Parcel C (0-Mashpee Neck Rd) as shown on the Plan entitled Clippership Village of Mashpee Property Owners Association, plan dated June 8th, 1998 from Cape & Islands Engineering, (Mashpee Assessors' Map 76 as Block 60), in Mashpee, consisting of 2.7 acres, more or less, as described in the deed recorded in the Barnstable County Registry of Deeds in Book 29977 Page 223 from the Conservation Commission to the Board of Selectmen and/or Sewer Commission for purposes of the development and construction of a sewer pumping station and related appurtenances; to authorize the Board of Selectmen and Conservation Commission to petition the General Court for authorization and approval of such transfer in custody and change in use as is required under Article 97 of the Amendments to the Constitution of the Commonwealth of Massachusetts; and, further, to authorize the Board of Selectmen/ Sewer Commission and Conservation Commission to enter into such agreements and execute any and all instruments on behalf of the Town, upon such terms and conditions as they shall deem to be in the best interest of the Town, to effect said transfer in custody and change in use; or take any other action relating thereto.

Submitted By the Board of Selectmen and the Sewer Commission

Explanation: This article will enable the Town to begin the process to allow the use of this land for the construction of a sewer substation as part of the town's wastewater treatment plan infrastructure. This parcel is in conservation status under Article 97 and is thus restricted from being developed and/or used for any other purposes aside from conservation and passive recreation. Any proposed usage of this parcel that does not comport with allowable uses must be approved by the local governing Conservation Commission, Town Meeting, a 2/3rds vote of the MA State Legislature and approval by the State Governor.

The Board of Selectmen recommends approval of Article 7 by a vote of 5-0

***FINCOM:** This article transfers the responsibility for caring for, custody of, and control over approximately 2.7 acres of land from the Conservation Commission to the Board of Selectmen and/or the Sewer Commission. This transfer of responsibility is required to facilitate the construction of a sewer pumping station which is required as part of the Town's wastewater treatment plan infrastructure.*

The Finance Committee recommends approval of Article 7 by a vote of 5-1

Article 8 (Stand Alone Article)

To see if the Town will vote to adopt a General Bylaw to establish flow neutral regulations applicable to present and future wastewater treatment systems and sewer service areas in the Town, as follows, or take any other action in relating thereto.

Chapter 108 - Flow Neutral Regulation for Present and Future Wastewater Treatment Systems/ Sewer Service Areas.

§108-1 Purpose

In order to manage present and future wastewater flows for the purposes of compliance with present and future groundwater quality standards, preserving the environmental qualities of the Town, and supporting broader community wastewater treatment and disposal planning objectives, the Town adopts this Flow Neutral Regulation for Present and Future Wastewater Treatment Systems and Sewer Service Areas. This regulation shall be supplemental to any and all other applicable statutes, regulations, bylaws, rules, and regulations, including, without limitation, the requirements of 310 CMR 15.000: Septic Systems (Title 5), as such may be amended from time to time, or any orders or directives issued pursuant thereto, and nothing herein shall exempt the owner of any property in the Town therefrom.

§ 108-2 Applicability.

This Chapter shall apply to all property located in the Town which is, or shall in the future be, serviced by an on-site sewage disposal system pursuant to Title 5 or connected to a private or public sewage disposal/ sewer system. The present and future wastewater flows to any such on-site sewage disposal or sewer system shall, pursuant to this regulation, be limited to the flows permitted from such properties as of the effective date of the Mashpee Comprehensive Wastewater Management Plan (CWMP), July 1, 2015.

§108-3 Mandatory Sewer Connection; Elimination of Septic Systems in Sewer Service Areas.

- A. The requirements for mandatory connection of parcels of property located in Town designated sewer service areas to the public sewer system shall be defined in regulations adopted by the Sewer Commission.
- B. Within thirty (30) days of a property's connection to the public sewer, any septic system or other waste disposal system located on the property shall be decommissioned in accordance with Board of Health regulations.

§ 108-4 Determination of Wastewater Flow.

For purposes of this Chapter, wastewater flow to onsite sewage disposal systems and to private/public sewage disposal systems shall be determined in accordance with either: 1) the provisions set forth in 310 CMR 15 (Title 5); or 2) water meter data provided by the Mashpee Water District, as adjusted for seasonal occupancy; or 3) any other method acceptable to the Department of Environmental Protection and the Town of Mashpee. Any structure, legally in existence as of July 1, 2015, regardless of its flow, may by right maintain that flow or number of bedrooms. "Bedroom" is defined in 310 CMR 15.002 (Title 5: Standard requirements specified in 310 CMR 15.000, and the number of bedrooms in the Assessor's records as of July 1, 2015, are presumed to be accurate.

§ 108-5 Modifications to Existing Parcels or Changes in Use in Sewer Service Areas.

- A. Single-family residences.
 1. Existing development. Modifications of an existing single-family dwelling on a parcel of 40,000 square feet or less may increase the total number of bedrooms to four (4) by right. Modifications of existing single-family residences on parcels over 40,000 square feet may increase the number of bedrooms to one (1) bedroom per 10,000 square feet of lot area by right.

2. New development. A single-family residence may have four (4) bedrooms by right on parcels of 40,000 square feet or less. On parcels greater than 40,000 square feet, a single-family residence may have one (1) bedroom per 10,000 square feet of lot area by right.
 3. Addition of bedrooms beyond those permitted in Subsection A.1. and 2. above shall require a variance from the Board of Health (for on-site disposal systems) or Sewer Commission (for sewer systems) in accordance with §108-06.
- B. Multifamily residences.
1. Existing development. Modifications of an existing multifamily residence may increase the number of bedrooms to one (1) bedroom per 10,000 square feet of lot area by right.
 2. New development. A new multifamily dwelling is allowed one bedroom per 10,000 square feet of lot area by right.
 3. Addition of bedrooms in multifamily dwellings, beyond which is allowed by right, shall require a variance from the Board of Health (for on-site disposal systems) or Sewer Commission (for sewer systems) in accordance with §108-6.
- C. Nonresidential development.
1. Existing development.
 - (a) Modifications or changes of use, including residential to nonresidential, that increase flow to a level that is no more than ten (10) percent above that permitted as of July 1, 2015, by 310 CMR 15 (Title 5) are allowed by right.
 - (b) Modifications or changes of use that increase flow more than that allowed by right in Subsection C.1.(a) require a variance from the Board of Health (for on-site disposal systems) or Sewer Commission (for sewer systems) in accordance with §108-6.
 2. New development.
 - (a) New nonresidential development on a vacant parcel with a wastewater flow up to 110 gallons per day per 10,000 square feet of lot area is allowed by right.
 - (b) New nonresidential development on a vacant parcel with a proposed wastewater flow greater than 110 gallons per day per 10,000 square feet shall require a variance from the Board of Health (for on-site disposal systems) or Sewer Commission (for sewer systems) in accordance with §108-6.

§ 108-6 Variances.

- A. The Board of Health (for on-site disposal systems) or Sewer Commission (for sewer systems), after a public hearing of which notice has been given by publication 1) in a newspaper of general circulation and 2) posting with the Town Clerk and on the Town website for a period of no less than fourteen (14) days prior to the date of hearing, may grant a variance from the requirements of this regulation, provided both Subsection A.1 and 2. below are satisfied.
 1. Sufficient capacity exists in the treatment facility, as determined by the Board of Health Agent or Sewer Commission, its agent/ designee, as appropriate. If sufficient capacity does not exist, then no variance shall issue.
 2. With respect to an on-site Title 5 disposal system, should the Board of Health determine sufficient capacity exists the applicant must then demonstrate that a septic system for the total number of bedrooms or nonresidential flow requested, meeting the provisions of 310 CMR 15.000 (Title 5), without significant variances, can be sited on the parcel.

- B. The Board of Health may, at its sole and absolute discretion, issue a variance that, in its judgment, could be granted without substantially derogating from the intent or purpose of this regulation should the applicant fail to satisfy criteria in § 108-6A.2 above.

§ 108-7 Rebuilding a Structure Due to Casualty Loss.

A property owner may rebuild a structure destroyed by fire, flood, storm or other acts of nature as a matter of right, provided that the new structure does not exceed the permitted wastewater flow and number of bedrooms of the structure being replaced.

§ 108-8 Transferability of Flow Capacity.

The number of bedrooms or permitted flow on any particular parcel of land cannot be sold, exchanged, transferred, or otherwise used to benefit the determination of number of bedrooms or flow on another parcel or another's right to a sewer connection, unless any such sale, transfer or exchange is authorized by a Board of Health or Sewer Commission regulation.

§ 108-9 Severability.

If any provision of this regulation is declared invalid or unenforceable, the other provisions shall not be affected thereby but shall continue in full force and effect.

§ 108-10 Violations and Penalties; Enforcement.

- A. Any person found to be violating any provision of this Chapter shall be served by the Town with written notice stating the nature of the violation and providing a reasonable time limit for the satisfactory correction thereof.
- B. Any person who shall continue any violation beyond the period permitted in Subsection A. shall be subject to a fine in an amount not exceeding fifty dollars (\$50) for each violation. Each day in which such a violation shall continue shall be deemed a separate offense.

The Board of Health and Sewer Commission, and their duly authorized agents, shall have the power and authority to enforce the provisions hereof. This section shall in no way limit the Town's power and authority to invoke other remedies at law to enforce and compel compliance with the provisions of this Chapter. Any person violating any of the provisions set forth herein shall be liable to the Town for any expense, loss, or damage incurred by the Town as a result of such violation.

Submitted by the Board of Selectmen and the Sewer Commission

Explanation: This article will adopt a General Bylaw to establish flow neutral regulations applicable to present and future wastewater treatment systems and sewer service areas in the Town. Adoption of this bylaw enables the Town to qualify for 0% financing from the state Clean Water Trust.

The Board of Selectmen recommends approval of Article 8 by a vote of 5-0

FINCOM: *This article adopts a General Bylaw which sets the wastewater flow limits to any on-site sewage disposal or sewer system as those flows permitted for residential property as of July 1, 2015, the effective date of the Mashpee Comprehensive Wastewater Management Plan (CWMP). Property owners will be allowed to make modifications to their property so long as the net effect of those modifications do not exceed the established flow limit for the property. By adopting this bylaw, the Town would qualify for 0% interest financing from the State Clean Water Trust. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 8 by a vote of 5-1

Article 9 (Stand Alone Article)

To see if the Town will vote to continue participation in the Community Septic Management Program and the Massachusetts Water Pollution Abatement Trust (MWPAT) for the purpose of making loans to residents of the Town for repairing and/or upgrading residential septic systems pursuant to agreements between the Board of Health and residential property owners, including all costs incidental and related thereto, or to take any other action relating thereto.

Submitted by the Board of Health

Explanation: The Commonwealth of Massachusetts, through the Water Pollution Abatement Trust, has provided approximately \$660,000.00 at 0% interest to the Town of Mashpee to assist homeowners in complying with failed Title V systems since 1998. The loans are available to homeowners at 5% interest, to cover any ongoing costs of the program. Loans must be secured by a betterment assessed by the Town on the property being improved by the loan. The repayment of the loans to the Town, with the 5% interest, is being repaid through previously issued property betterments. In order for the Town to be able to re-loan funds to future additional septic projects, the Town must annually reauthorize/re-approve participation in the Community Septic Management Program. Failure to reauthorize participation in the Program will restrict the Town from re-lending funds to homeowners with failed septic systems. The repaid monies will be held in an account with the principal amount repaid to the MWPAT as scheduled.

The Board of Selectmen recommends approval of Article 9 by a vote of 5-0

FINCOM: *This article authorizes the continued participation in the Community Septic Management Program and the Massachusetts Water Pollution Abatement Trust (MWPAT) which gives residents the ability to secure a 5% interest loan for the purposes of resolving failed Title V septic systems. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 9 by a vote of 7-0

GROUP #2 CONSENT CALENDAR ANNUAL TOWN MEETING ARTICLES 10 THROUGH 19

Article 10

To see if the Town will vote to appropriate and transfer the sum of \$250,000 from revenue available for appropriation to the Other Postemployment Benefits Irrevocable Trust Fund, or take any other action relating thereto.

Submitted by the Board of Selectmen

Explanation: This article will add funds to the OPEB Irrevocable Trust Fund which was established in FY 2013 to assist the Town with meeting its potential post-employment benefits obligation.

The Board of Selectmen recommends approval of Article 10 by a vote of 5-0

FINCOM: *This article appropriates and transfers \$250,000 from revenue available for appropriation to OPEB, Other Postemployment Benefits Irrevocable Trust Fund. This fund was established in FY2013 to meet costs related to potential post-employment benefits. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 10 by a vote of 7-0

Article 11

To see if the Town will vote to appropriate and transfer the sum of \$250,000 from revenue available for appropriation, to be deposited into special injury leave indemnity fund, (Injured on Duty Fund), in accordance with the provisions of General Law Chapter 41, Section 111F for the purposes of funding injury leave compensation or medical bills incurred under said law, or take any other action relating thereto.

Submitted by the Finance Director

Explanation: This article would deposit \$250,000 into the special injury leave indemnity fund (Injured on Duty Fund).

The Board of Selectmen recommends approval of Article 11 by a vote of 5-0

FINCOM: *This article appropriates and transfers funds from revenue available for appropriation into the Injured on Duty Fund for injury leave compensation and medical bills as required by Massachusetts Law. General Laws c. 41, Section 111F states that whenever a police officer or fire fighter is incapacitated because of injuries sustained in the performance of his/her duty without fault of his/her own, he or she is granted leave without loss of pay for the period of such incapacity. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 11 by a vote of 6-0

Article 12

To see if the Town will vote pursuant to G.L. c.40, §59 and G.L. c.23A, §§3E and 3F to: (a) approve the Tax Increment Financing (“TIF”) Agreement between Old Barnstable Road MQS CY Solar Project 2020, LLC and the Town of Mashpee, substantially in the form as is on file with the Town Clerk (the “TIF Agreement”), for private property consisting of solar photovoltaic electric generating improvements to be located at the Quashnet School (Assessors Map 67, Lots 2), Coombs School (Assessors Map 67, Lots 2), and Mashpee High School (Assessors Map 73, Lots 4) pursuant to a lease of portions of said school properties by the Town, and as described more fully in the TIF Agreement, which TIF Agreement provides for real estate tax exemptions at the exemption rate schedule set forth therein; (b) authorize the Board of Selectmen to execute the TIF Agreement, and any documents relating thereto; and (c) authorize the Board of Selectmen to approve submission of the TIF Agreement and Certified Project Application, and any associated documents to the Massachusetts Economic Assistance Coordinating Council, all relating to the project as described in the TIF Agreement to be located at the above-referenced school properties and in the Certified Project Application, and take such other and further action as may be necessary or appropriate to obtain EACC approval, implement these documents, and carry out the purposes of this article; or take any other action relating thereto.

Submitted By the Board of Selectmen

Explanation: The Town has entered into a power purchase agreement and lease with a developer for the installation of solar canopies in the parking lots at the KC Coombs School and the Middle/High School. The electricity generated by these canopies will be used onsite. The per Kilowatt Hour (kWH) cost of this electricity will be significantly lower than the kWH cost charged to the Town by the utility, resulting in a savings to the Town for the school's energy use. Because the solar canopies will be owned by the developer, they are subject to personal property tax as a matter of law. (NOTE: Roof-mounted solar systems on municipal property are exempt from personal property tax per state law). This tax obligation would, however, be passed along to the Town as the customer pursuant to the terms of the power purchase agreement. This article will authorize the Town to effectively exempt the proposed solar canopies from property taxation pursuant to a TIF Agreement, thus, facilitating administration of the power purchase agreement.

The Board of Selectmen recommends approval of Article 12 by a vote of 5-0

***FINCOM:** This article will exempt the company from whom the Town is leasing the solar panels from personal property taxes for the solar panels installed at those schools. The Town will be leasing solar panels from a private company whose solar panels will be installed at the Quashnet School, Coombs School, and the Mashpee Middle/High School. Electricity produced by these solar panels will result in lower costs of electricity for the Town.*

The Finance Committee recommends approval of Article 12 by a vote of 7-0

Article 13

To see if the Town will vote to appropriate \$527,959 to establish a budget for the PEG Access and Cable Related fund for fiscal year 2022, with said appropriation to be funded through the current balance of the fund, or take any other action relating thereto.

Submitted by the Finance Director

Explanation: The Department of Revenue now requires the Town to vote a yearly budget based on estimated expenditures from the fund for the next fiscal year. The total budget voted may not exceed the current balance within the fund.

The Board of Selectmen recommends approval of Article 13 by a vote of 5-0

***FINCOM:** This article appropriates \$527,959 for budgeted costs associated with providing Public, Educational and Government (PEG) access to various cable TV channels available throughout the Town, including schools. The amount is based on anticipated expenditures from the PEG and Cable Related Fund for the coming fiscal year, and is required by the MA Department of Revenue. NOTE: Mashpee receives a franchise fee from Comcast of 4.5% of its cable TV revenues from Mashpee. 1% of these funds are earmarked for the Town's general fund, and 3.5% is utilized for the operation of Mashpee TV. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 13 by a vote of 5-0-1

Article 14

To see if the Town will vote to authorize the total expenditures for the following revolving funds pursuant to G.L. Ch. 44 Section 53E ½ for the fiscal year beginning July 1, 2021 to be expended in accordance with the Bylaw establishing said revolving funds, heretofore approved, or take any other action relating thereto.

FUND	FY 2022 AUTHORIZATION
RECREATION	\$580,000
LIBRARY	\$20,000
SENIOR CENTER	\$15,000
HISTORICAL COMMISSION	\$2,500

Submitted by the Finance Director

Explanation: This article establishes the FY 2022 expenditure limits for departmental revolving funds.

The Board of Selectmen recommends approval of Article 14 by a vote of 5-0

***FINCOM:** This article authorizes the expenditure of the specified amounts for the four revolving funds shown in the table for FY2022. The amounts represent costs associated with programs offered by these four town entities. These expenses are subject to receipt of corresponding levels of program revenue that offset the expense. If program revenues are inadequate, the expenditures will not be incurred. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 14 by a vote of 7-0

Article 15

To see if the Town will vote to raise, borrow or transfer from available funds and appropriate the sum of \$594,184 to provide for road improvement projects under the Chapter 90 program, or take any other action relating thereto.

Submitted by the Department of Public Works

Explanation: This article authorizes use of funds which will be 100% reimbursed by the Commonwealth of Massachusetts. The budget approved each fiscal year by the Legislature and Governor establishes the total funding available for Chapter 90 local transportation aid for that year. These funds are then apportioned to the 351 Massachusetts towns and cities. The funding authorized by this article is the maximum anticipated Town’s share of the FY22 Chapter 90 program.

The Board of Selectmen recommends approval of Article 15 by a vote of 5-0

***FINCOM:** This article authorizes the raising, borrowing, or transferring of \$594,184 from revenue available for appropriation to fund road improvement projects. These funds will be 100% reimbursed by the Commonwealth of Massachusetts under the Chapter 90 program. The Town would be able to improve the roads prior to the receipt of the funding. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 15 by a vote of 6-0

Article 16

To see if the Town will vote to accept the roadway layout as shown in the plan entitled “*Layout Plan of Red Brook Road in Mashpee, MA dated October 7, 1993, Sheets 1-6*” (revised, as necessary, to comport with current Barnstable Registry of Deeds plan recording standards), which lays out and defines Red Brook Road from the Mashpee/Falmouth Town Line to the intersection of Great Neck Road South and Great Oak Road, or take any other action relating thereto.

Submitted by the Department of Public Works

Explanation: This article confirms the formal layout of Red Brook Road. Although this road has been used and maintained by the Town as a public way for decades, it does not appear that the 1993 layout was ever accepted and the Plan was never recorded by the Town. This article will address these inadvertent omissions.

The Board of Selectmen recommends approval of Article 16 by a vote of 5-0

FINCOM: This article will confirm the acceptance of the layout of Red Brook Road as shown on the Plan. This article will have no impact on the tax rate.

The Finance Committee recommends approval of Article 16 by a vote of 7-0

Article 17

To see if the Town will vote to appropriate the sum of \$419,120, for the operation of the Kids Klub Enterprise Fund for Fiscal Year 2022; said sum to be raised from \$419,120 in receipts of the Enterprise, or take any other action relating thereto.

Submitted by the Recreation Department

<u>Estimated Revenues</u>	
Registration Fees	\$ 3,000
Tuition	\$ 415,845
Investment Income	\$ 275
<u>Total Budgeted Revenue</u>	<u>\$ 419,120</u>
<u>Estimated Expenses</u>	
Salary (full-time; incl. long.)	\$293,570
Salary (part-time)	\$ 27,000
Benefits (Health, Life, Medicare)	\$ 47,500
Building Expenses	\$ 51,050
<u>Total Budgeted Expenses</u>	<u>\$419,120</u>
<u>Net Profit/Loss</u>	<u>\$0</u>

Explanation: The proposed Recreation Enterprise budget for fiscal year 2022 will authorize the Recreation Department to operate a toddler/pre-school program as a self-sufficient, self-funded operation. All costs related to this program are projected are to be offset by the revenues of the program. Any monies in excess of the expenses are to remain in the account.

The Board of Selectmen recommends approval of Article 17 by a vote of 5-0

FINCOM: This article appropriates funds to the Recreation Department which supports the continued operation of the Kids Klub (toddler/pre-school program), a self-sufficient, self-funded operation as all costs are offset by the revenues collected. This article will have no impact on the tax rate.

The Finance Committee recommends approval of Article 17 by a vote of 7-0

Article 18

To see if the Town will vote to appropriate and transfer from the FY 2022 Community Preservation Fund Estimated Revenues the sum of \$40,000 to the Community Preservation Committee Administrative and Operating Expense Account, pursuant to the provisions of M.G.L., C. 44B, §5, including any necessary costs related thereto, as recommended by the Community Preservation Committee or take any other action relating thereto.

Submitted by the Community Preservation Committee

Explanation: To provide annual funding in FY 2022 for the administrative and operational costs of the Community Preservation Committee which includes project costs associated with and incidental to the Community Preservation Committee. Under the CPA Act, up to 5% of the annual CPA funds may be spent on the operation and administrative costs of the Community Preservation Committee. Funding supports legal and professional fees, technical reviews, appraisal costs, signage, annual Community Preservation Coalition dues, administrative wages, office supplies and similar costs associated with and incidental to the development of a CPA project.

The vote of the Community Preservation Committee was 9-0 in support of this article.

The Board of Selectmen recommends approval of Article 18 by a vote of 5-0

***FINCOM:** This article appropriates and transfers from the Community Preservation Fund Estimated Revenues to the Community Preservation Committee Administrative and Operating Expense Account pursuant to the provisions of M.G.L., c. 44B, §5. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 18 by a vote of 6-1

Article 19

To see if the Town will vote to appropriate and transfer the sum of \$187,000 from the Waterways Improvement Fund to the Engineering/Permitting/Dredging and Associated Expense Account, or take any other action relating thereto.

Submitted by the Waterways Commission

Explanation: This article will provide funds for Waterways projects such as the Little River/Great River Expansion project or the Annual Popponesset Approach Channel Dredge.

The Board of Selectmen recommends approval of Article 19 by a vote of 5-0

***FINCOM:** This article appropriates and transfers funds from the Waterways Improvement Fund to the Engineering/Permitting/Dredging and Associated Expense Account to provide funds for waterways projects. This article will have no impact on the tax rate.*

The Finance Committee recommends approval of Article 19 by a vote of 7-0

THIS CONCLUDES THE BUSINESS OF THE ANNUAL TOWN MEETING

And you are hereby directed to serve this Warrant by posting up attested copies thereof, one at the Town Hall, one at the Post Office, and one each on the bulletin boards, thirty days at least before said meeting.

Hereof fail not and make return of this Warrant with your doings thereon to the Town Clerk at the time and place of said meeting.

Given under our hands this 22nd day of March in the year two thousand and twenty one.

Per Order of,
Board of Selectmen

John J. Cotton, Chair
Thomas F. O'Hara, Vice Chair
Carol A. Sherman, Clerk
Andrew R. Gottlieb
David W. Weeden

TOWN MEETING RULES AND DEFINITIONS

1. The conduct of Mashpee's Town Meeting is governed by State Law, the Town's Charter, Bylaws and the publication **Town Meeting Time**.
2. Quorum. One hundred (100) registered voters shall constitute a quorum of a Special Town Meeting. Quorum for an Annual Meeting shall be zero (0).
3. The Moderator presides over the Town Meeting, decides all questions of order and procedure, and announces the results of all votes. The results of all votes are announced by the Moderator, shall be final except on a voice vote which may be questioned by any voter standing in his/her place and questions any oral "yea" or "nay" vote. In such case, a hand-counted vote shall be taken without debate.
4. The main body of the house shall be reserved for registered voters; non-voters will be seated in a special section.
5. Articles in the Warrant give notice of the issues subject to discussion at a Town Meeting and establish the parameters of matters that can be debated and acted on. Amendments, motions and/or debate determined by the Moderator, with the advice of Town Counsel, to be "beyond the scope" of the Articles may not be permitted.
6. In order for the Town Meeting to act on or discuss an Article, a motion must be made. The Moderator will call for a motion on each Article and, if no motion is made after the second call, the Moderator will "pass over" the Article and move on to the next Article. In order to bring back a "passed over" Article for a motion and discussion, there must be an approved "motion for reconsideration".
7. Articles may be postponed by a majority vote or advanced by a 2/3 vote.
8. To address the Town Meeting, a speaker must be recognized by the Moderator and once recognized, a speaker should first give his or her name and address for the record. No speaker will be recognized while another person is speaking except to raise "a point of order", which is used to question a ruling of the Moderator or the conduct of Town Meeting. Points of Order are not to address the subject matter being discussed.
9. All matters shall be decided by a majority vote unless a 2/3 or greater vote is required. If more than a majority vote is required, the Moderator shall announce the required percentage for passage before calling the vote.
10. The Moderator may set time limits on all presentations and may terminate debate on a motion when he deems it appropriate. Debate on a motion may also be terminated by a voter "moving the question" which, if accepted by the Moderator as not being premature, shall be voted on without discussion or debate. A motion to "move the question" requires a 2/3 vote for passage.

11. Only two (2) amendments to a motion may be on the floor at any particular time. Amendments over six (6) words must be submitted to the Moderator in writing and, of over fifty (50) words, sufficient copies must be available to those attending at the entrance of the hall before the start of that particular session.
12. Generally, amendments shall be voted on in the order made and prior to the vote on the motion to be amended. However, amendments relating to amounts to be appropriated shall be voted on in a descending order until an amount gains approval.
13. Reconsideration of Votes. No vote shall be reconsidered at the same meeting at which it is acted upon unless public notice of the intention to move such reconsideration is given within thirty (30) minutes of the declaration of the vote by the Moderator, and no notice of intent to move reconsideration on any vote shall be received by the Moderator more than two (2) times at the same meeting. The Town Clerk shall note, in writing, the action taken and time of such vote and also the time when the notice of reconsideration is given.
14. Majority Voting Requirement. No article within any Annual or Special Town Meeting Warrant shall be moved for consideration after 10:00 p.m. without a two-thirds vote of the Town Meeting.

Town of Mashpee
Finance Committee
16 Great Neck Road North
Mashpee, MA 02649

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Finance Committee Report
Special & Annual Town Meetings
Mashpee High School
Monday, May 3, 2021
7:00 p.m.