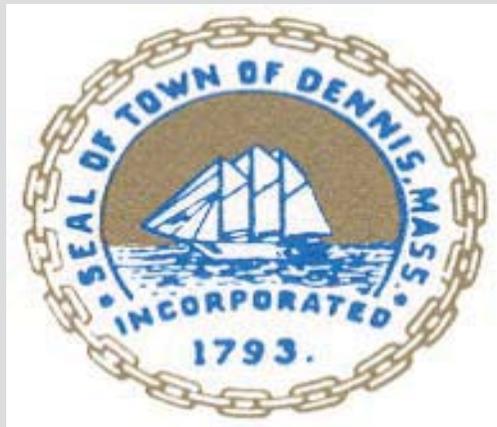


**TOWN OF DENNIS
Annual Town Meeting
Warrant
And
Recommendations
Of the
Finance Committee**

Fiscal 2019



**May 8, 2018
7:00 PM, Tuesday
Nathaniel Wixon Middle School**

Please bring this Report to the Town Meeting

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ANNUAL TOWN MEETING

FISCAL 2019 May 8, 2018

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Selectmen's Report to the Annual Town Meeting May 8, 2018

The Board of Selectmen developed a balanced municipal operating budget over the course of many months through departmental budget presentations and review. This process took place smoothly through the hard work and dedication of Town Administrator Elizabeth Sullivan, Assistant Town Administrator Taylor Cobb, Town Accountant MaryAnne Gibbs, and all of the department heads and staff. It is with their shared commitment and dedication to the Town that the Board structured a balanced budget proposal within the limits of Proposition 2 ½ that would continue to provide a high level of services to the residents, business owners, and visitors to the Town of Dennis.

The Fiscal Year 2018 municipal operating budget is presented under Article 6. Careful attention has been paid to maintain the Town's level of services, meet all financial obligations, and limit budget growth. Through much analysis and close examination, we have determined that the proposed budget shows the accurate departmental costs of providing and maintaining a high level of services.

The Capital Budget, presented under Articles 14, 15, and 16, focuses on maintaining and rehabilitating our current assets. The Board of Selectmen believes it is vitally important to plan for the investment and re-investment into the Town's equipment and facilities. By investing in our roads, beaches, parks, waterways and golf courses through the "Capital Articles," we maintain access and use of our resources and promote Dennis as a tourist destination, while simultaneously not straining the Town's operating budget. The Capital Articles are grouped to provide voters with a comprehensive picture of the overall effort being made to maintain and improve these assets. The Town is able to fund these projects thanks to the voters of Dennis and a permanent override they approved of \$1.4 million for Capital. We are very appreciative of the support of our voters in addressing the Town's capital needs and their re-investment in our buildings, recreational facilities, and roads. We greatly appreciate the work of the Capital Outlay Committee, who is tasked with reviewing and evaluating all requests from department managers and Dennis schools. Following many project presentations and meetings, the Committee submits their recommendations to the Board of

Selectmen and Finance Committee for the current year along with their five-year projection. Our thanks to them.

The Dennis-Yarmouth Regional School District Budget is presented under Article 8. The Dennis-Yarmouth Regional District School Committee, the Superintendent and Finance Director developed a budget that recognized their mandated educational obligations as required by state and federal acts while at the same time acknowledging the financial limitations of each member town.

Cape Cod Regional Technical High School is a highly successful academic and vocational educational facility, made up of 12 Cape Cod member towns. The assessment to each town has been calculated in accordance with the provisions of Chapter 70 since 1993. We ask your support for Dennis' assessed share of this in Article 9. We also remind you that there is a vote for the debt exclusion for the new Cape Tech School Building at the annual election on May 15th. We ask for your support on that as well. Voting yes would mean passing a debt exclusion to fund the construction of a new Cape Cod Regional Technical High School building, which was overwhelmingly supported by Dennis voters. A no vote would result in cuts of \$460,000 from the operating budget of the Town for 25 years and would necessitate cuts in services.

Article 17 proposes a new Technology plan for the Town of Dennis. The Town needs to upgrade its technology to allow for improved interaction with the residents and visitors. The plan looks at the Town of Dennis' need for technology and the Town's ability to meet those needs. The Town strives to meet the challenges of the 21st century with compelling new objectives as defined by fiscal and operational developments. The plan focuses on identifying current technology infrastructure, current technology issues, and forecasted technology needs of the Town. Although expensive, it is what is needed now.

Mayflower Beach is a beautiful natural resource and asset for the Town of Dennis. Our beaches generate a significant amount of revenue. Article 25 requests the borrowing of extra monies to pay for the construction of a new bathhouse at Mayflower Beach. The new bathhouse would be larger, handicapped accessible, and allow for more parking spaces to generate revenue.

Articles 26, 27, and 28 are interrelated. The Town will be discussing the dredging of Sesuit Harbor and the funding sources for the dredging. Article 26 creates a special use fee for vessels operating commercially from any Town marine facility. The Waterways Dredge & Maintenance Program Fee Change Percentage of Revenue article, Article 27, increases percentages of fees going into the Waterways Dredge and Maintenance Program Receipts Reserved Capital Improvements Fund, which will help build additional funding for dredging projects. Article 28 authorizes borrowing to fund the dredging of Sesuit Harbor, which has not been done in over 60 years. The principal and interest costs will be paid from the Waterways Dredge Fund.

Article 29 asks the Town for the expenditure of funds to redesign and improve the layout of the Dennis Transfer Station. This redesign has been needed for some time to make the Transfer station safer and easier to use.

The Wastewater Implementation Committee continues to examine a multitude of options for removing nitrogen from our estuaries. Article 34 proposes a Tri Town solution – The Dennis, Harwich, and Yarmouth Community Partnership. This article allows the three towns to have a continuing dialogue on the benefits and savings of designing and building a three town water treatment plant. This article only allows for further discussion. This article has been placed exactly as written on all three town's warrants.

Article 37 is for a transfer of \$75,000 from revenue generated by the Town's solar projects to one of the Town's most challenging liabilities: Other Post-Employment Benefits or OPEB. In 2012 at Town Meeting, voters approved the creation of an OPEB Trust with the intent of funding the long term post-employment health care liabilities for the Town's retirees. The OPEB Trust Fund Committee unanimously supports this request for a transfer of \$75,000 from the Landfill Solar Special Revenue Fund to the OPEB Trust Fund for investment to help meet the Town's OPEB obligations.

Please listen carefully to the presentations made by the sponsors of all the Articles. Consider the pros and cons of each and vote what you believe to be in the best interest of the Town of Dennis.

It is the hope of the Board of Selectmen that you attend the Annual Town Meeting on May 8, 2018 beginning at 7:00 PM at the Nathaniel H. Wixon Middle School. We also ask that you cast your vote at the Annual Town Election on Tuesday, May 15, 2018. It is your participation in deciding these issues that will have a lasting impact on the future and quality of life in our community.

It is our privilege to serve you.

Respectfully submitted,

Paul R. McCormick, Chair

Sheryl A. McMahon, Vice Chair

John Terrio, Licensing Chair

Cleon Turner, Clerk

Robert Mezzadri

The Finance Committee Report to the
May 8, 2018 Annual Town Meeting
To the Citizens and Voters of the Town of Dennis

The Finance Committee advises Town Meeting members and residents on financial matters including the budget and departmental spending on all warrant articles, especially those involving the expenditure of tax dollars including borrowing. The Finance Committee is an appointed, standing committee consisting of seven qualified voters appointed by the Moderator. The role of the Finance Committee is charged with the following responsibilities:

- Prepare recommendations regarding all articles in the warrant, especially those involving the appropriation of money.
- Consider all municipal questions affecting the revenue, indebtedness or expenditures of the funds of the Town.
- Present the annual budget to the Town.
- Confer with and advise the Board of Selectmen whenever so requested.
- Authorize transfers from the Reserve Fund listed in the attached budget.
- Authorize year-end budget line item transfers

In addition to these statutory responsibilities, the Finance Committee serves as liaison between general government and the Town. The separation between the Finance Committee and the Board of Selectmen provides an important check and balance function for the citizens of Dennis.

We have prepared this booklet to assist you in making informed decisions on this year's Town's Annual Budget for fiscal year beginning July 1, 2018 and ending June 30, 2019. The Finance Committee has reviewed each Department's budget, all Capital Expenditures and all articles with our recommendations. The Fiscal Year 2019 budget represents our collective best effort to present a \$53.7 million budget that will meet our goals in FY19 and in the foreseeable future. In developing the FY19 Budget, the following consideration and guidelines were taken:

- Supporting a "Level Services" Budget for FY19, this attempts to maintain the same level of services to residents as in FY18, taking into account realistic, yet modest estimates of inflationary increases in some areas, along with efficiencies and cost savings measures
- Assuming a no increase in state aid.
- Planning \$300,000 in revenues from new growth in the property tax base.
- Revenue from local receipts.
- Using reserves at a minimum to support the FY budget.

Money for the Town to pay its schools and municipal services comes primarily from local revenues. Local taxes and fees are stable and predictable. The largest source is the property tax. A 1980 state law passed by voter initiative, commonly known as Proposition 21/2 limits its growth. Without an override of that law, the amount the Town can levy each year is limited to 2.5% over the previous year's levy limit plus any amount available from new growth in the tax base. The amount of revenue from new growth varies, depending upon the economy and the amount of new residential and commercial construction. The Assessor estimates \$300,000 in additional tax revenue from new growth in FY19.

The Town is estimating State Aid of \$725,147 level funded from FY18 aid. The exact amount will not be known until the State House and Senate approve their versions of the state budget and the Governor signs a final version, typically in late June.

Local Receipts and other funding resources are included in the budget preparation which is estimated at \$11.9 million.

Reserves are used to support the operating budget which comes from Ambulance Receipts, Overlay Reserves, Cable receipts, Septic Loan Program, and Bass River Receipts Reserved in the amount of \$1,724,275.

Article 6 – Operational Budget is a “level service” budget that will continue municipal services presently offered with minor modifications that are in the normal course of administering these programs. The Finance Committee recommends a FY2019 balanced Budget that is presented to you in this article. The amount from taxation, local aid, estimated receipts and other sources supporting the General Fund total \$35,532,700.

Article 8 & 9 – School funding recommendation for Dennis-Yarmouth School is \$16,854,708 increase of \$227,294. Cape Cod Technical School is \$1,258,354 decrease of \$44,829.

Article 15 - Capital Outlay – At the Annual Town Meeting in May of 2010 a Capital Override was voted in the amount of \$1,400,000. Each and every year 2½% is added to that amount and set aside for Capital expenditures which are \$1,754,421 for FY19. It was also voted to use a portion of the Meals Tax for Capital and for FY19 \$436,613 will be used. The total for Capital Expenditures for FY19 is \$2,191,034. Many thanks to the Capital Outlay Committee for their careful planning and hard work in presenting a balanced Capital Budget.

Article 16 – Capital Outlay – Funds for these capital items will be transferred from other funding sources including Beach Capital Improvement Fund, Waterways Dredge Fund, Ambulance Fund and Golf Course Capital Improvement Fund. A

portion of the receipts are transferred to these funds to be used for Capital expenditures.

Article 37 – Other Post-Employment Benefits Liability Trust Fund Transfer-Dennis and other Governmental units, municipal and state, are obligated to pay for the healthcare cost of employees and their dependents after they retire. That obligation is considered as an “Other Post-Employment Benefit” by the body that sets the rules for audits of governments, The Government Accountability Standards Board (GASB). While governments are not required to fully fund this obligation in advance, they are required to report it in the annual financial statements. An OPEB Trust was established as an essential part of the Town’s long-term strategy for meeting this obligation. This year we will be transferring from the Solar Special Revenue Fund \$75,000 to be deposited in the OPEB Trust Fund.

In addition, the Town has another significant source of cash that is used for the articles attached. The Free Cash account is basically revenue collected by the Town or refunded to the Town that has not been spent at the end of a fiscal year. Our present balance in our Free Cash account is \$3,629,481. If all the proposed articles that will use Free Cash Totaling \$1,738,961 and \$1 million dollars will be left for future year are passed a balance of \$890,520 will be left in that account. The remaining balance will be recommended at Town Meeting to fund both Capital and Stabilization Funds. At the Special Town Meeting in October, \$138,030 was expended from the Free Cash account.

The Process of creating a spending plan within the limitation of available funds is always a challenge. It is never easy to create a budget that enables the Schools and Town to provide excellent services within the confines of available resources. Many officials, both appointed and elected, have worked to develop this budget. The Finance Committee respects the efforts of all the people responsible for creating budgets. Town Administrator Elizabeth Sullivan guided the municipal budget through the process. Assistant Town Administrator Taylor Cobb assisted with the Capital budget process and Board of Selectmen worked cooperatively with the Finance Committee so that a comprehensive budget could be presented. Thank you for all your efforts and expertise, a job well done!

Respectfully submitted,

James W Plath Jr., Chairman
William Crowell
Lester Jay Murphy
Patricia Stone

Robert Prall, Vice Chairman
Rachel Baroni
Peter McDowell

FUND BALANCES – Balances before Town meeting expenditure

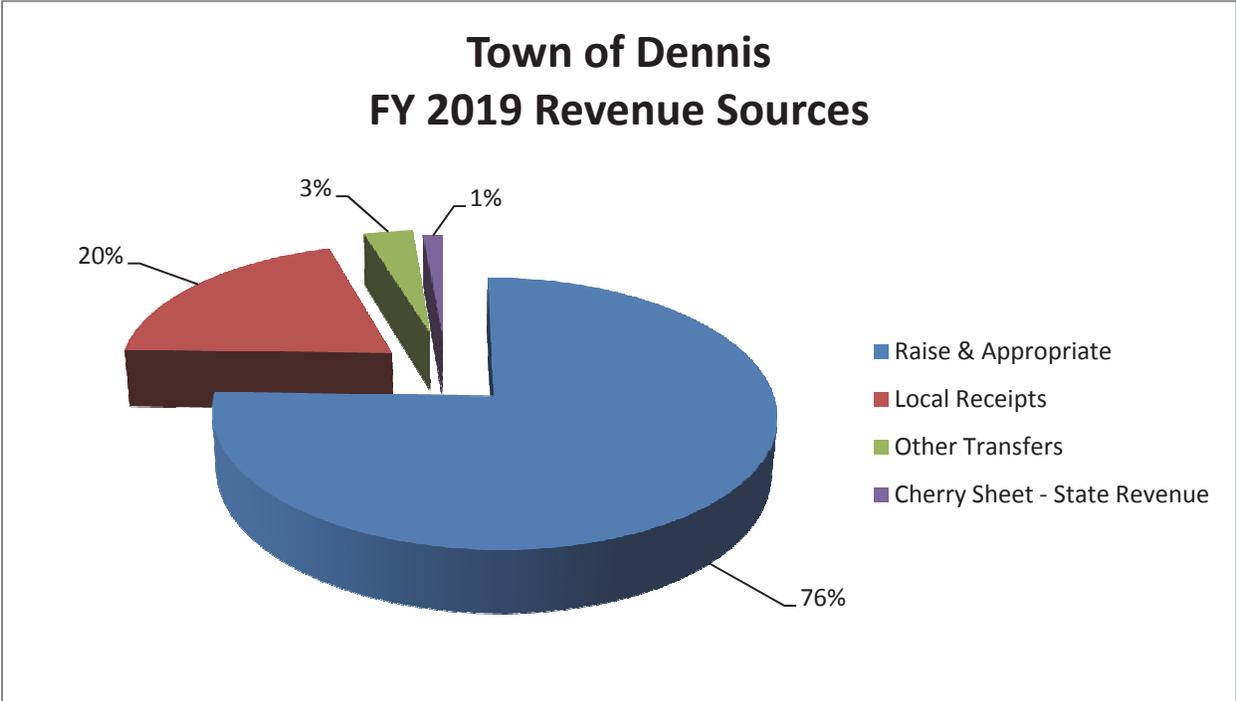
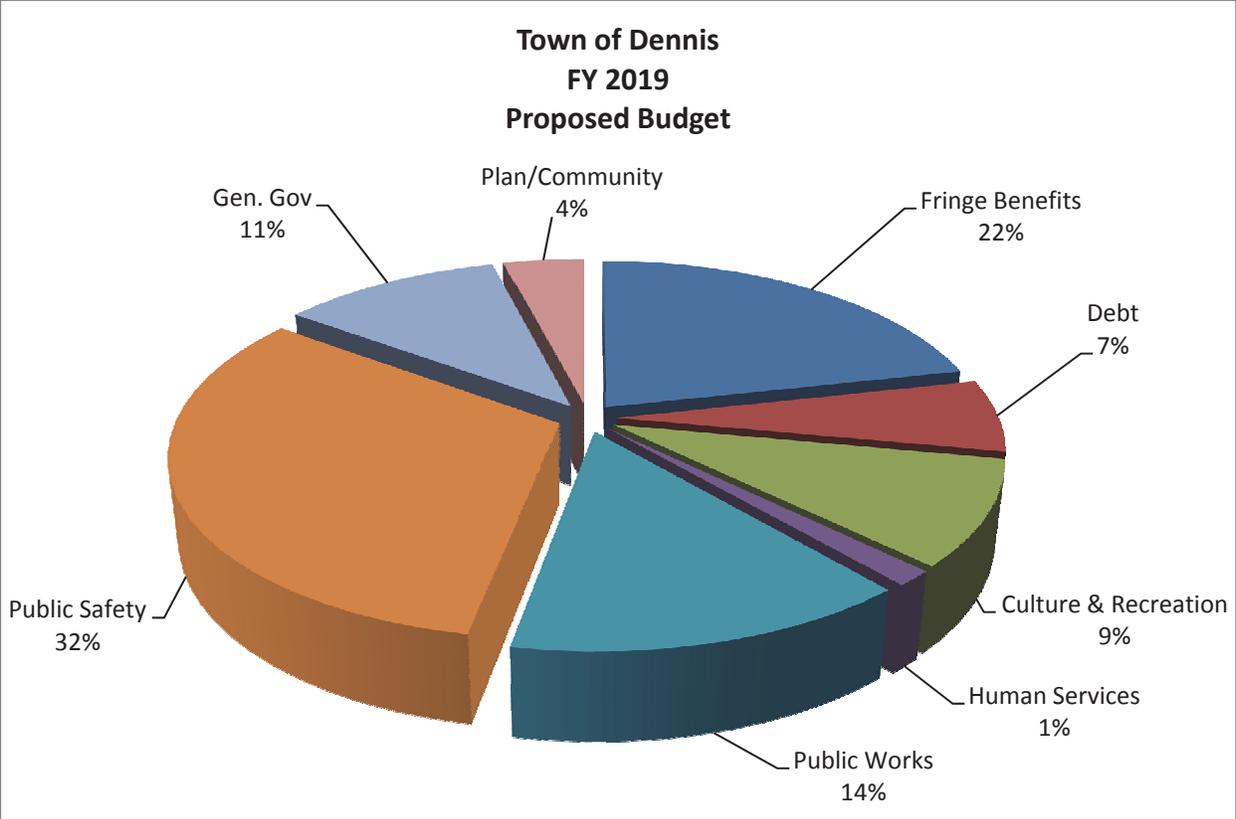
STABILIZATION FUND ~ \$3,038,475

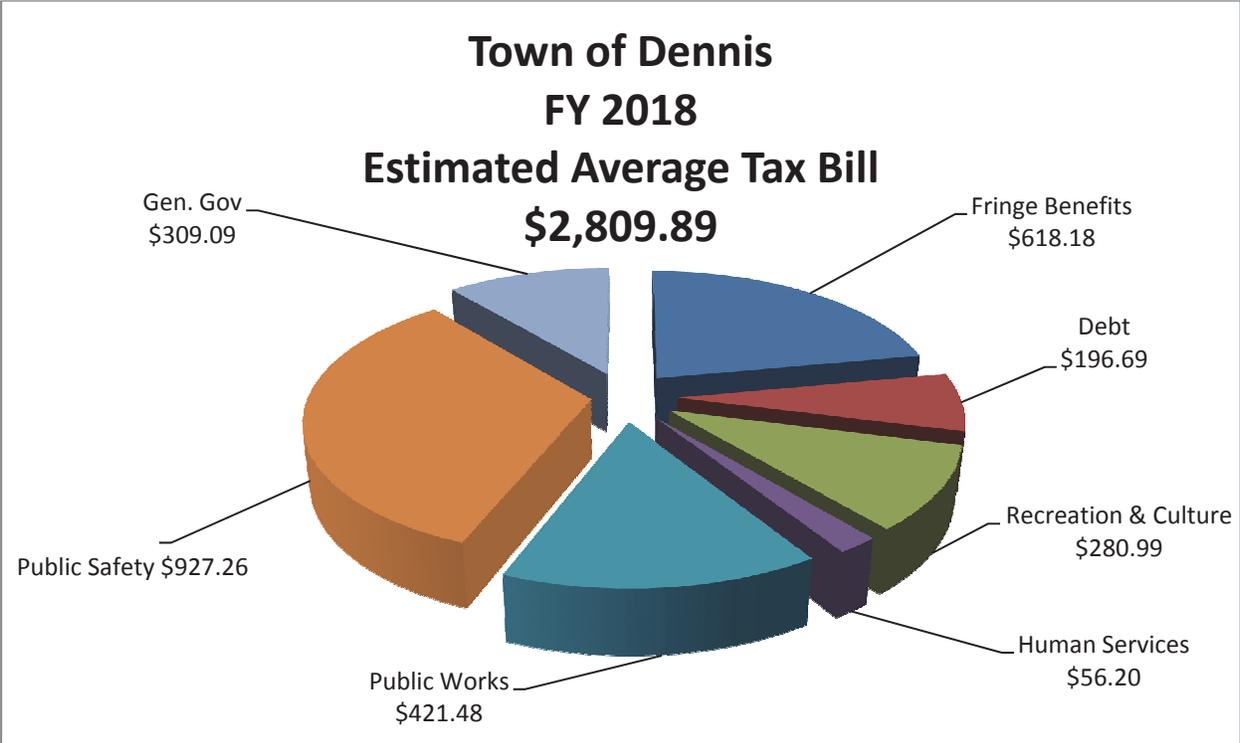
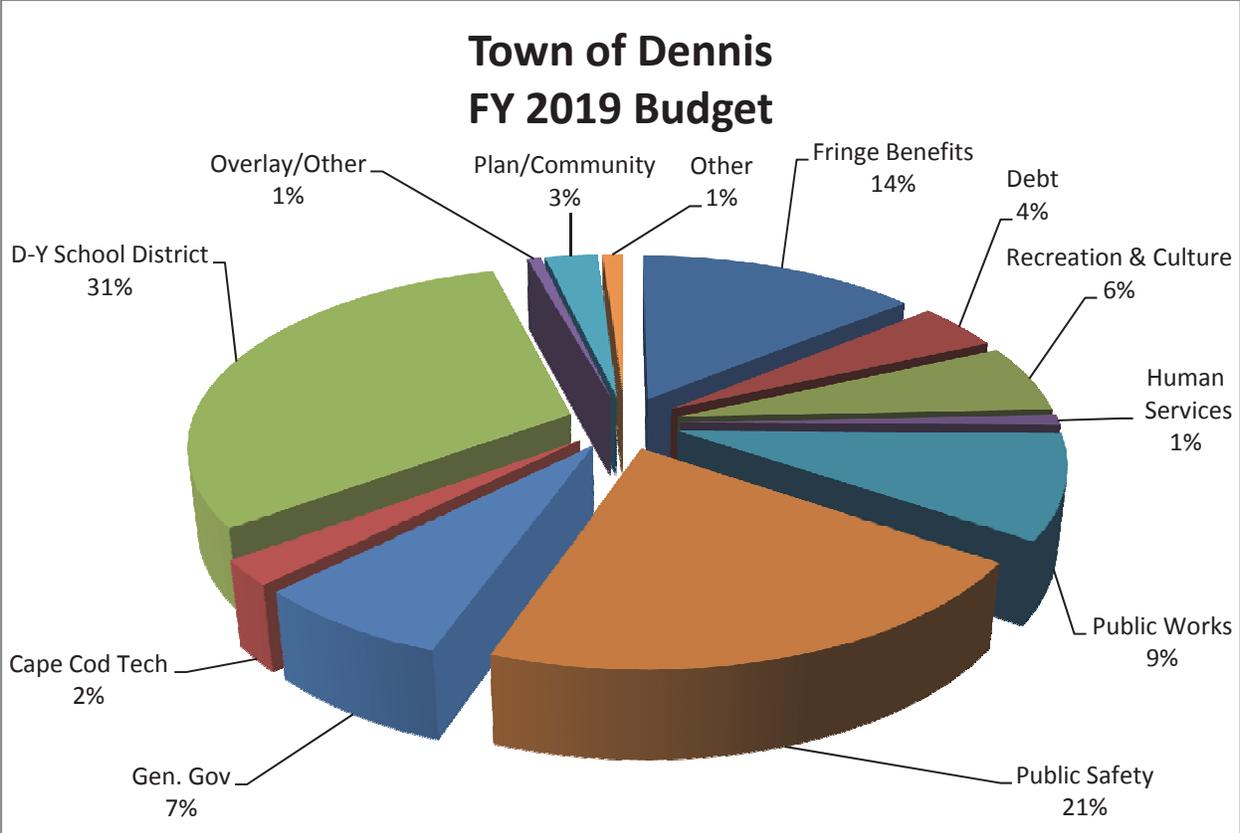
CAPITAL IMPROVEMENT FUND ~ \$1,458,398

FREE CASH ~ \$3,629,481

SINGLE FAMILY HOME VALUATION AND TAX RATE SHIFT

YEAR	AVE VALUE	TAX RATE	AVE TAX BILL
FY 2005	381,410	4.57	\$1,743.04
FY 2006	424,102	4.26	\$1,806.67
FY 2007	450,923	4.20	\$1,893.88
FY 2008	452,165	4.35	\$1,966.92
FY 2009	440,923	5.07	\$2,235.48
FY 2010	423,534	5.27	\$2,232.02
FY 2011	407,314	5.59	\$2,276.89
FY 2012	392,604	5.88	\$2,309.00
FY 2013	392,500	6.09	\$2,504.15
FY 2014	394,200	6.35	\$2,503.00
FY 2015	368,200	6.40	\$2,356.48
FY 2016	409,609	6.53	\$2,754.99
FY 2017	431,200	6.15	\$2,651.88
FY 2018	443,200	6.34	\$2,809.89





MAY 8, 2018
TOWN OF DENNIS
ANNUAL TOWN MEETING

THE COMMONWEALTH OF MASSACHUSETTS
BARNSTABLE, ss.

GREETING

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby directed to notify and warn the Inhabitants of said Town, qualified to vote in Town affairs, to meet at the Nathaniel H. Wixon School Auditorium, 901 Route 134, South Dennis, in said Town, on Tuesday, the 8th day of May, 2018, at 7 o'clock in the evening, then and there to act on the following articles:

DENNIS WARRANT WITH FINANCE COMMITTEE & BOARD OF SELECTMEN
RECOMMENDATIONS

ARTICLE 1 **Oral Reports**

To hear and act on any heretofore unpublished committee reports.

(By the Selectmen)

ARTICLE 2 **Written Reports**

To see if the Town will vote to accept the reports of the Town Officers as presented.

(By the Selectmen)

ARTICLE 3 **Elected Officials**

To see if the Town will vote to fix the salary and compensation of the following elected officers of the Town for the Fiscal Year commencing July 1, 2018 and ending June 30, 2019, as provided for in Massachusetts General Laws, Chapter 41, §108 and acts and amendment thereof, and raise and appropriate or transfer from available funds a sum of money therefore; or to take any other action relative thereto.

5 Selectmen at \$2,000 each
1 Moderator at \$450
1 Town Clerk at \$77,066

(By the Selectmen)

Finance Committee: Voted 5-0-0 to recommend to raise and appropriate \$87,516 for this article.

Selectmen: Voted 4-0-0 to place this article and to recommend to raise and appropriate \$87,516.

ARTICLE 4

Storm “Riley” Related Damages

To see if the Town will vote to transfer a sum of money from free cash to cover emergency expenses as a result of Storm “Riley” that occurred on March 2nd and 3rd, 2018 which was declared a State of Emergency by the Governor; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer from free cash \$366,937 for the purpose of this article.

Selectmen: Voted 5-0-0 support a transfer from free cash in the amount of \$366,937.

ARTICLE 5

FY 2018 Budget Supplements

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to supplement the following Fiscal Year 2018 Line Item appropriations under Article 6 of the May 2, 2017 Annual Town Meeting; or to take any other action relative thereto.

- A. Snow and Ice, \$235,000
- B. Fire Department over-time, \$192,000

(By the Finance Committee)

Finance Committee: Voted 6-0-0 to transfer \$225,000 from free cash for snow and ice expenses and \$192,000 for Fire Department overtime for a total of \$417,000 to supplement the following Fiscal Year 2018 Line Item appropriations under Article 6 of the May 2, 2017 Annual Town Meeting.

Selectmen: Voted 3-0-0 to place and support the article for the amounts delineated in the warrant.

ARTICLE 6

Operating Budget

To see what sums of money the Town will vote to raise and appropriate or transfer from available funds for the operating expenses of the Town for the Fiscal Year commencing July 1, 2018 and ending June 30, 2019.

(By the Finance Committee)

The Finance Committee voted 7-0-0 to;

Recommend to raise and appropriate \$33,808,425 for the purpose of this article.

Recommend to transfer \$100,000 from Overlay Reserve to Finance Committee Reserve Fund, Line Item #7A

Recommend to transfer \$140,000, from Cable Receipts Reserved for Appropriations to Information Technology & Data Management Personal Services, Line Item #28

Recommend to transfer \$10,000 from the Cable Receipts Reserved for Appropriations to Technology & Data Management Purchase of Services, Line Item #29

Recommend to transfer \$10,000 from the Cable Receipts Reserved for appropriations to Property/Liability Insurance, Other Charges, Line Item #53

Recommend to transfer \$600,497 from Ambulance Receipts Reserve for Appropriations to Fire Dept. Personal Services, Line Item #60

Recommend to transfer \$1,000 from the Bass River Receipts Reserved for Appropriations to Beach Purchase of Service Line Item #127

Recommend to transfer \$1,000 from the Cable Receipts Reserved for Appropriations to Fringe Benefits, Worker's Comp. Line Item #148

Recommend to transfer \$3,000 from the Cable Receipts Reserved for Appropriations to Fringe Benefits, Unemployment Insurance, Line Item #149

Recommend to transfer \$20,000 from the Cable Receipts Reserved for Appropriations to Fringe Benefits, Retirement Contribution, Line Item #150

Recommend to transfer \$27,000 from the Cable Receipts Reserved for Appropriations to Fringe Benefits, Group Insurance, Line Item #151

Recommend to transfer \$695,800 from the Community Preservation Act Fund Estimated Annual Revenue to Retirement of Debt Principal, Line Item #144

Recommend to transfer \$20,000 from the Septic Loan Program Account to Retirement of Debt Principal, Line Item #144

Recommend to transfer \$74,200 from the Community Preservation Act Fund Estimated Annual Revenue to Long Term Debt Interest; Line Item #145 and any unexpended shall be transferred back to the Community Preservation Act Fund.

Recommend to transfer \$21,778 from the Community Preservation Act Fund Affordable Housing Reservation to Planning Personal Services, Line item #45

Making a total of \$35,532,700

And further recommend that said appropriations be allocated in accordance with line item amounts defined under the column, Finance Committee Recommended FY2019.

Selectmen: Recommendation to be made at Town Meeting.



Town of Dennis(2019)
Operating Budget - FY 2019

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
<u>100122</u> <u>SELECTMEN</u>						
1 Purchase of Services	4,321	2,082	4,213	29,213	29,213	29,213
2 Other Charges - Expenditure	7,636	7,947	10,060	10,060	10,060	10,060
TOTAL SELECTMEN	11,957	10,029	14,273	39,273	39,273	39,273
<u>100129</u> <u>TOWN ADMINISTRATOR</u>						
3 Personal Services	532,999	455,965	537,271	458,711	458,711	458,711
3A Settlements	30,917	430,492	44,622	106,094	106,094	106,094
4 Purchase of Services	27,543	29,039	30,450	20,132	20,132	20,132
5 Other Charges - Expenditure	4,902	4,133	5,250	5,250	5,250	5,250
TOTAL TOWN ADMINISTRATOR	596,361	919,629	617,593	590,187	590,187	590,187
<u>100131</u> <u>FINANCE COMMITTEE</u>						
6 Purchase of Services	1,055	1,182	1,200	1,200	1,200	1,200
7 Other Charges - Expenditure	1,162	1,215	1,400	1,400	1,400	1,400
7A Reserve Fund	136,601	112,245	217,882	245,805	245,805	245,805
TOTAL FINANCE COMMITTEE	138,818	114,642	220,482	248,405	248,405	248,405
<u>100135</u> <u>ACCOUNTANT</u>						
8 Personal Services	186,529	210,412	229,301	234,043	234,043	234,043
9 Purchase of Services	43,000	43,000	44,000	45,000	50,000	50,000
10 Supplies	438	455	500	500	500	500
11 Other Charges - Expenditure	385	1,155	2,305	2,305	2,305	2,305
TOTAL ACCOUNTANT	230,352	255,022	276,106	281,848	286,848	286,848
<u>100138</u> <u>CENTRAL PURCHASING</u>						
12 Purchase of Services	447,919	434,802	543,032	709,807	709,807	709,807
13 Supplies	317,584	206,779	287,000	287,000	287,000	287,000
14 Other Charges - Expenditure	-	1,976	5,120	5,120	5,120	5,120
TOTAL CENTRAL PURCHASING	765,503	643,557	835,152	1,001,927	1,001,927	1,001,927



**Town of Dennis(2019)
Summary Budget Book - FY 2019**

**Finance Committee
Recommended
FY 2019**

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
100141 ASSESSORS						
15 Personal Services	265,211	278,621	287,384	276,461	281,466	281,466
16 Purchase of Services	1,357	1,034	1,100	1,100	1,100	1,100
17 Supplies	972	1,102	1,250	1,250	1,450	1,450
18 Other Charges - Expenditure	4,159	3,106	5,050	5,050	5,050	5,050
TOTAL ASSESSORS	271,698	283,863	294,784	283,861	289,066	289,066
100142 REVALUATION						
19 Purchase of Services	20,835	41,356	50,600	50,600	45,303	45,303
20 Supplies	474	2,223	2,600	2,600	2,600	2,600
TOTAL REVALUATION	21,309	43,580	53,200	53,200	47,903	47,903
100147 TREASURER / COLLECTOR						
21 Personal Services	296,549	312,582	326,129	355,185	355,185	355,185
22 Purchase of Services	19,951	22,917	36,590	36,590	36,590	36,590
23 Supplies	2,026	1,092	1,387	1,387	1,387	1,387
24 Other Charges - Expenditure	1,392	2,282	2,495	2,555	2,555	2,555
TOTAL TREASURER / COLLECTOR	319,918	338,872	366,601	395,717	395,717	395,717
100151 LAW DEPARTMENT						
25 Personal Services	90,980	93,708	95,569	97,467	97,467	97,467
26 Purchase of Services	145,670	153,547	155,300	155,300	155,300	155,300
27 Other Charges - Expenditure	2,300	2,192	2,200	2,200	2,200	2,200
TOTAL LAW DEPARTMENT	238,949	249,447	253,069	254,967	254,967	254,967
100155 INFORMATION TECH & DATA MAN/						
28 Personal Services	200,035	204,098	214,585	293,811	293,811	293,811
29 Purchase of Services	148,421	166,407	167,599	186,885	186,885	186,885
30 Supplies	5,605	5,573	5,913	5,913	5,913	5,913
31 Other Charges - Expenditure	214	-	-	-	-	-
32 Capital Outlay	45,168	46,509	47,000	47,000	47,000	47,000
TOTAL INFORMATION TECH & DAT.	399,443	422,587	435,097	533,609	533,609	533,609



Town of Dennis(2019)
Summary Budget Book - FY 2019

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
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100158 TAX TITLE FORECLOSURE

33 Purchase of Services	91	16,000	16,000	16,000	16,000	16,000
TOTAL TAX TITLE FORECLOSURE	91	16,000	16,000	16,000	16,000	16,000

100161 CLERK

34 Personal Services	83,898	88,787	93,072	96,475	96,475	96,475
35 Purchase of Services	6,447	5,551	7,200	10,200	10,200	10,200
36 Supplies	398	372	400	400	400	400
37 Other Charges - Expenditure	1,430	1,915	1,920	1,920	1,920	1,920
TOTAL CLERK	92,174	96,626	102,592	108,995	108,995	108,995

100162 ELECTIONS

38 Personal Services	18,303	38,174	13,300	37,700	37,700	37,700
39 Purchase of Services	15,231	18,141	12,559	18,429	18,429	18,429
40 Supplies	851	899	900	900	900	900
TOTAL ELECTIONS	34,386	57,213	26,759	57,029	57,029	57,029

100171 NATURAL RESOURCES / CONSERVA

41 Personal Services	338,103	365,638	387,309	398,608	397,492	397,492
42 Purchase of Services	21,255	21,030	27,300	21,500	33,100	33,100
43 Supplies	8,422	10,140	10,685	10,685	10,685	10,685
44 Other Charges - Expenditure	1,346	1,469	2,800	2,800	2,800	2,800
TOTAL NATURAL RESOURCES / CON	369,126	398,277	428,094	433,593	444,077	444,077

100175 PLANNING

45 Personal Services	133,816	138,575	142,487	166,560	166,560	166,560
46 Purchase of Services	131	79	400	400	400	400
47 Other Charges - Expenditure	658	723	750	1,800	1,800	1,800
TOTAL PLANNING	134,605	139,377	143,637	168,760	168,760	168,760



**Town of Dennis(2019)
Summary Budget Book - FY 2019**

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
100192	<u>PUBLIC PROPERTY / BUILDINGS</u>					
48 Personal Services	467,145	494,788	555,564	526,482	527,730	527,730
49 Purchase of Services	141,372	162,497	168,041	225,648	225,648	225,648
50 Supplies	66,239	68,868	101,275	101,325	101,325	101,325
51 Other Charges - Expenditure	13,119	6,909	23,742	8,235	8,235	8,235
52 Capital Outlay	1,000	9,869	-	-	-	-
	688,874	742,930	848,622	861,690	862,938	862,938
	TOTAL PUBLIC PROPERTY / BUILDINGS					
100193	<u>PROPERTY / LIABILITY INS</u>					
53 Other Charges - Expenditure	401,685	364,772	410,541	410,541	410,541	410,541
	401,685	364,772	410,541	410,541	410,541	410,541
	TOTAL PROPERTY / LIABILITY INS					
100195	<u>TOWN REPORTS</u>					
54 Purchase of Services	6,985	7,219	8,500	8,500	8,500	8,500
	6,985	7,219	8,500	8,500	8,500	8,500
	TOTAL TOWN REPORTS					
100210	<u>POLICE</u>					
55 Personal Services	4,684,324	4,843,926	5,150,162	5,328,557	5,382,617	5,382,617
56 Purchase of Services	150,304	171,131	182,344	202,355	202,355	202,355
57 Supplies	99,813	79,242	71,101	81,451	81,451	81,451
58 Other Charges - Expenditure	11,531	10,574	10,012	10,012	10,012	10,012
59 Capital Outlay	181,158	172,487	189,000	189,000	189,000	189,000
	5,127,129	5,277,359	5,602,619	5,811,375	5,865,435	5,865,435
	TOTAL POLICE					
100220	<u>FIRE</u>					
60 Personal Services	4,423,304	4,539,277	4,451,731	4,628,770	4,628,770	4,628,770
61 Purchase of Services	218,296	231,370	258,145	275,212	275,212	275,212
62 Supplies	192,602	164,584	163,200	168,208	168,208	168,208
63 Other Charges - Expenditure	5,299	1,774	6,900	6,900	6,900	6,900
64 Capital Outlay	7,211	7,262	7,400	16,400	16,400	16,400
	4,846,712	4,944,267	4,887,376	5,095,490	5,095,490	5,095,490
	TOTAL FIRE					



Town of Dennis(2019)
Summary Budget Book - FY 2019

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
100241 BUILDING INSPECTOR						
65 Personal Services	365,002	392,385	407,222	370,242	368,726	368,726
66 Supplies	2,359	2,470	2,761	2,761	2,761	2,761
67 Other Charges - Expenditure	7,114	9,445	8,000	8,000	8,000	8,000
TOTAL BUILDING INSPECTOR	374,475	404,300	417,983	381,003	379,487	379,487
100292 ANIMAL CONTROL						
68 Personal Services	92,777	97,742	103,610	107,615	107,615	107,615
69 Purchase of Services	6,300	7,419	8,350	8,820	8,820	8,820
70 Supplies	3,687	3,668	3,800	3,800	3,800	3,800
71 Other Charges - Expenditure	70	70	70	210	210	210
TOTAL ANIMAL CONTROL	102,835	108,899	115,830	120,445	120,445	120,445
100295 HARBORMASTER						
72 Personal Services	263,112	236,725	257,360	260,531	260,531	260,531
73 Purchase of Services	33,817	35,793	35,224	15,730	15,730	15,730
74 Supplies	55,589	10,282	10,298	10,298	10,298	10,298
75 Other Charges - Expenditure	332	533	1,201	1,201	1,201	1,201
76 Capital Outlay	50,577	47,092	47,100	47,100	47,100	47,100
TOTAL HARBORMASTER	403,427	330,425	351,183	334,860	334,860	334,860
100411 ENGINEERING / SURVEYOR						
77 Personal Services	341,178	285,539	402,323	395,251	391,349	391,349
78 Purchase of Services	2,638	2,816	2,900	2,900	2,900	2,900
79 Supplies	3,071	4,649	4,950	4,950	4,950	4,950
80 Other Charges - Expenditure	843	841	1,100	1,100	1,100	1,100
TOTAL ENGINEERING / SURVEYOR	347,731	293,845	411,273	404,201	400,299	400,299



Town of Dennis(2019)
Summary Budget Book - FY 2019

Finance Committee
Recommended
FY 2019

Selectmen
Proposed
FY 2019

Department
Requested
FY 2019

Revised
Appropriated
FY 2018

Actual
Expended
FY 2017

Actual
Expended
FY 2016

100422 DEPT. OF PUBLIC WORKS

81	Personal Services	1,601,875	1,658,586	1,719,322	1,812,319	1,800,322	1,800,322
82	Purchase of Services	122,711	128,501	132,475	120,329	120,329	120,329
83	Supplies	260,241	257,609	272,365	279,735	279,735	279,735
84	Supplies - Paving, Resurfacing	103,122	108,000	108,000	108,000	108,000	108,000
85	Other Charges - Expenditure	11,378	7,541	8,835	13,335	13,335	13,335
86	Capital Outlay	8,210	10,195	19,668	9,690	9,690	9,690
	TOTAL DEPT. OF PUBLIC WORKS	2,107,537	2,170,432	2,260,665	2,343,408	2,331,411	2,331,411

100423 SNOW AND ICE REMOVAL

87	Personal Services	102,388	99,217	93,620	93,620	93,620	93,620
88	Purchase of Services	94,041	144,862	93,123	93,123	93,123	93,123
89	Supplies	156,374	169,136	38,257	38,257	38,257	38,257
	TOTAL SNOW AND ICE REMOVAL	352,803	413,215	225,000	225,000	225,000	225,000

100424 STREET LIGHTING

90	Purchase of Services	69,927	70,918	83,000	83,000	78,000	78,000
	TOTAL STREET LIGHTING	69,927	70,918	83,000	83,000	78,000	78,000

100433 WASTE COLLECT / DISPOSAL

91	Personal Services	498,365	532,864	537,834	581,150	581,150	581,150
92	Purchase of Services	457,656	460,757	527,034	549,621	549,621	549,621
93	Supplies	33,985	34,169	34,715	34,815	34,815	34,815
94	Other Charges - Expenditure	4,253	2,340	3,925	3,925	3,925	3,925
	TOTAL WASTE COLLECT / DISPOSAL	994,259	1,030,131	1,103,508	1,169,511	1,169,511	1,169,511

100510 HEALTH INSPECTION SERVICE

95	Personal Services	337,915	346,079	359,729	366,289	350,446	350,446
96	Purchase of Services	20,499	21,256	28,320	28,320	28,320	28,320
97	Supplies	2,349	3,372	3,500	3,500	3,500	3,500
98	Other Charges - Expenditure	4,419	3,048	3,300	3,000	3,000	3,000
	TOTAL HEALTH INSPECTION SERVI	365,182	373,754	394,849	401,109	385,266	385,266



**Town of Dennis(2019)
Summary Budget Book - FY 2019**

Actual Expended FY 2016 Actual Expended FY 2017 Revised Appropriated FY 2018 Department Requested FY 2019 Selectmen Proposed FY 2019 Finance Committee Recommended FY 2019

100541	<u>COUNCIL ON AGING</u>								
99	Personal Services	198,630	207,418	219,243	221,835	220,619	220,619	220,619	220,619
100	Supplies	2,498	3,499	2,500	2,500	2,500	2,500	2,500	2,500
101	Other Charges - Expenditure	4,218	4,070	6,450	6,450	6,450	6,450	6,450	6,450
	TOTAL COUNCIL ON AGING	205,346	214,987	228,193	230,785	229,569	229,569	229,569	229,569
100543	<u>VETERAN'S SERVICES</u>								
102	Purchase of Services	43,228	44,748	46,471	46,929	46,929	46,929	46,929	46,929
103	Other Charges - Expenditure	157,274	138,919	160,000	160,000	160,000	160,000	160,000	160,000
	TOTAL VETERAN'S SERVICES	200,502	183,667	206,471	206,929	206,929	206,929	206,929	206,929
100548	<u>COMM. ON DISABILITIES</u>								
104	Purchase of Services	500	500	500	500	500	500	500	500
105	Other Charges - Expenditure	2,359	2,228	2,359	2,359	2,359	2,359	2,359	2,359
	TOTAL COMM. ON DISABILITIES	2,859	2,728	2,859	2,859	2,859	2,859	2,859	2,859
100599	<u>OTHER HUMAN SERVICES</u>								
106	CAPABILITIES	4,300	4,300	5,000	5,000	5,000	5,000	5,000	5,000
107	CAPE COD CHILD DEVELOPMEN	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
108	ARC OF CAPE COD	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000
109	CONSUMER ASSIST COUNCIL	750	750	-	-	-	-	-	-
110	INDEPENDENCE HOUSE	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
111	SOUTH COASTAL LEGAL SERVICES	2,800	2,900	3,000	3,100	3,100	3,100	3,100	3,100
112	SALVATION ARMY	3,500	3,500	4,000	4,000	4,000	4,000	4,000	4,000
113	AIDS SUPPORT GROUP OF CAPE COD	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
114	SIGHT LOSS SERVICES INC.	4,000	4,000	4,500	4,500	4,500	4,500	4,500	4,500
115	ELDER SERVICES/MEALS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
116	FAMILY PANTRY	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
117	BIG BROTHERS/BIG SISTERS	1,500	1,500	1,500	-	-	-	-	-
118	HANDS OF HOPE	5,000	5,000	5,000	5,500	5,500	5,500	5,500	5,500
119	GOSNOLD CENTER	4,000	6,000	6,000	5,000	5,000	5,000	5,000	5,000
	TOTAL OTHER HUMAN SERVICES	47,850	49,950	50,000	49,100	49,100	49,100	49,100	49,100



Town of Dennis(2019)
Summary Budget Book - FY 2019

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
100610 LIBRARY						
120 Personal Services	242,675	250,062	276,109	277,542	277,542	286,667
121 Purchase of Services	21,424	68,351	69,748	67,398	67,398	67,398
122 Supplies	90,647	93,296	94,396	97,126	96,650	96,650
123 Other Charges - Expenditure	160,977	116,164	128,345	128,345	128,345	128,345
TOTAL LIBRARY	515,724	527,873	568,598	570,411	569,935	579,060
100630 RECREATION						
124 Personal Services	100,973	113,657	122,086	123,708	123,708	123,708
125 Purchase of Services	4,057	4,200	4,200	4,200	4,200	4,200
TOTAL RECREATION	105,030	117,857	126,286	127,908	127,908	127,908
100635 BEACHES						
126 Personal Services	564,451	560,924	617,585	591,026	661,406	629,715
127 Purchase of Services	134,751	137,190	141,780	128,534	130,334	130,334
128 Supplies	23,263	23,259	23,265	23,265	23,265	23,715
129 Other Charges - Expenditure	5,150	4,367	8,575	8,575	8,575	8,575
130 Capital Outlay	16,699	25,220	16,700	16,700	16,700	16,700
TOTAL BEACHES	744,314	750,959	807,905	768,100	840,280	809,039
100640 GOLF						
131 Personal Services	1,121,687	1,172,772	1,256,380	1,267,315	1,258,982	1,258,982
132 Purchase of Services	215,486	219,595	247,467	150,717	150,717	150,717
133 Supplies	337,665	344,543	361,849	361,849	376,849	376,849
134 Other Charges - Expenditure	6,649	7,083	8,165	8,165	8,165	8,165
135 Capital Outlay	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL GOLF	1,686,487	1,748,994	1,878,861	1,793,046	1,799,713	1,799,713
100691 HISTORICAL COMMISSION						
136 Purchase of Services	804	268	1,500	1,500	1,000	1,000
TOTAL HISTORICAL COMMISSION	804	268	1,500	1,500	1,000	1,000



Town of Dennis(2019)
Summary Budget Book - FY 2019

	Actual Expended FY 2016	Actual Expended FY 2017	Revised Appropriated FY 2018	Department Requested FY 2019	Selectmen Proposed FY 2019	Finance Committee Recommended FY 2019
100692 <u>S. DENNIS HISTORIC DIST. COMM.</u>						
137 Personal Services	10,541	11,286	11,097	11,264	11,264	11,264
138 Purchase of Services	204	248	250	250	250	250
139 Supplies	224	224	224	224	224	224
TOTAL S. DENNIS HISTORIC DIST. C	10,969	11,758	11,571	11,738	11,738	11,738
100693 <u>HISTORICAL DIST-OKHRHD</u>						
140 Personal Services	24,081	24,779	28,292	28,710	28,710	28,710
141 Purchase of Services	653	725	750	750	750	750
142 Supplies	299	300	300	300	300	300
143 Other Charges - Expenditure	29	-	-	-	-	-
TOTAL HISTORICAL DIST-OKHRHD	25,062	25,804	29,342	29,760	29,760	29,760
100710 <u>RETIREMENT OF DEBT PRINCI</u>						
144 Debt Services	1,555,000	1,749,541	1,740,000	1,825,000	1,825,000	1,825,000
TOTAL RETIREMENT OF DEBT PRIN	1,555,000	1,749,541	1,740,000	1,825,000	1,825,000	1,825,000
100751 <u>INTEREST LONG TERM DEBT</u>						
145 Debt Services	492,820	485,770	418,339	321,526	321,526	321,526
TOTAL INTEREST LONG TERM DEB	492,820	485,770	418,339	321,526	321,526	321,526
100752 <u>INTEREST SHORT TERM DEBT</u>						
146 Debt Services	13,191	2,500	140,957	151,957	156,942	156,942
TOTAL INTEREST SHORT TERM DEJ	13,191	2,500	140,957	151,957	156,942	156,942

ARTICLE 7

Fire Department Staffing Special Purpose Stabilization Fund

To see if the Town will vote to establish a Fire Department Staffing Special Purpose Stabilization Fund under M.G.L. Chapter 40 §5B and to raise and appropriate or transfer from available funds a sum of money to reserve for future budgetary needs at the completion of a 3 year FEMA grant for eight new firefighters. This amount will be set aside in this stabilization fund called “Fire Department Staffing Special Purpose Stabilization Fund.” At the close of the FEMA Safer Grant (3 years) these funds will be transferred to the Fire Department’s budget; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 5-0-0 to raise and appropriate \$300,000 and transfer to the Fire Department Staffing Special Purpose Stabilization Fund for the purpose of this article.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 8

Dennis-Yarmouth Regional School District Assessment

To see if the Town will vote to approve an annual school budget for the Dennis-Yarmouth Regional School District for the Fiscal Year beginning July 1, 2018 and to see what sums of money the Town will vote to raise and appropriate or transfer from available funds for the operating expenses of the Dennis-Yarmouth Regional School District for the Fiscal Year beginning July 1, 2018; or to take any other action relative thereto.

(By the Dennis-Yarmouth Regional School Committee)

Finance Committee: Voted 6-0-0 to raise and appropriate \$16,854,708 for the Fiscal Year 2019 operating expenses of the D-Y School District and a total budget of \$60,471,135 in accordance with the Chapter 70 formula.

Selectmen: Voted 5-0-0 to raise and appropriate \$16,854,708 for the Fiscal Year 2019 operating expenses of the D-Y Regional School District and a total budget of \$60,471,135 in accordance with the Chapter 70 formula.

ARTICLE 9

Cape Cod Regional Technical High School Operating Assessment

To see if the Town will vote to approve an annual school budget for the Cape Cod Regional Technical High School for the Fiscal Year beginning July 1, 2018 and see what sums of money the Town will vote to raise and appropriate or transfer from available funds for the operating expenses of the Cape Cod Regional Technical High School system for the Fiscal Year beginning July 1, 2018; or to take any other action relative thereto.

(By the Cape Cod Regional Technical High School)

Finance Committee: Voted 6-0-0 to raise and appropriate \$1,258,354 for the purpose of the article and a total budget of \$14,944,000 in accordance with the Chapter 70 formula.

Selectmen: Voted 5-0-0 to raise and appropriate \$1,258,354 for the Fiscal Year 2019 operating expenses of the Cape Cod Regional Technical High School and a total budget of \$14,944,000 in accordance with the Chapter 70 formula.

ARTICLE 10

Community Preservation Committee Budget

To see if the Town will vote to approve a Community Preservation Committee Budget for Fiscal Year 2019 as follows to appropriate or set aside for future appropriation for the Fiscal Year 2019 Community Preservation Fund estimated annual revenues for each of the following purposes: community housing; open space; and historic preservation; and further, to appropriate sums of money for debt service, and for Community Preservation Committee Expenses; and to reserve for future appropriation from the Fiscal Year 2019 Community Preservation Fund estimated annual revenues a sum of money to be placed in the Fiscal Year 2019 Undesignated Reserve for general Community Preservation Act purposes; or to take any other action relative thereto.

(By the Community Preservation Committee)

Finance Committee: Voted 6-0-0 to recommend the following amounts be appropriated from the Community Preservation Fund: 1) 10% Reserved for Community Housing - \$142,294 2) 10% for Open Space - \$142,294 3) 10% Reserved for Historic Preservation - \$142,294 4) Debt Service - \$770,000 5) Community Preservation Committee Expenses - \$30,000 6) Reserved for undesignated purposes - \$196,061 7) Transfer from the Affordable Housing Reservation \$21,778 for the Affordable Housing Coordinator in the Planning Department Personal Services line item for a total of \$1,444,721 for the purpose of this article.

Selectmen: Voted 5-0-0 to place the article and support the recommendation of the Community Preservation Committee.

ARTICLE 11

Community Preservation Committee: Amend Town By-Law Chapter 9 §9-1 Membership of Committee

To see if the Town will vote to amend Chapter 9 §9-1 Membership of Committee

A. (5) One member of the Housing Authority as designated by the Authority;

To include the following:

If the Housing Authority, upon the earliest of failing to designate a Representative after sixty days from the date of written notification of a vacancy by the Chairman of the Community Preservation Committee, or written notice to the Board of Selectmen from the Housing Authority that no Housing Authority member wishes to serve on the Community Preservation Committee, the Selectmen shall appoint a registered voter of the Town of Dennis to this position;

or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 12

Street Acceptance of American Way

To see if the Town will vote to accept as a Town Way, as laid out by the Board of Selectmen, the road in South Dennis, known as American Way, and further, to authorize the Board of Selectmen to acquire by gift, purchase or take by eminent domain on behalf of the Town, the lands or interest in the land within the lines of said layout, including drainage easements as shown on the layout plan, subject to outstanding easements granted to public utility companies for the installation of electricity, telephone, gas, water or other services, and to raise and appropriate, transfer from available funds, or borrow a sum of money to be used for acquisition costs and improvements to said Way, and the owners of said lands benefited by said laying out and improvements shall be assessed their proportionate share of betterment in accordance with the provisions of Massachusetts General Law Chapter 80, and Chapter 117 of the Acts of 1997 (Town of Dennis Betterment Assessment and Fund Act).

1. American Way - In the village of South Dennis, running southerly from Theophilus F. Smith Road to the end of the cul-de-sac, over the land of Louis J. Seminara and others, for a distance of 760 feet, more or less, as shown on "Plan of Land in Dennis, Mass." dated July 15, 1999, prepared by Advanced Technical Solutions, and recorded in the Barnstable County Registry of Deeds on August 16, 1999 in book 550, page 89 and on file with the Town Clerk;

or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 13

Temporary Repairs to Old Mayfair Road

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to make temporary repairs to a portion of Old Mayfair Road (from Mayfair Road southerly for a distance of 950 feet, more or less) and a portion of Colonial Road (from Old Mayfair Road westerly to Edgemere Road), both private roads in Dennis, open to and used by the general public within Dennis, pursuant to the provisions of Massachusetts General Law Chapter 80 and the Town of Dennis “Temporary Repairs of Private Way By-Law”, Chapter 156 §3-6, adopted at the May 3, 2005 Annual Town Meeting under Article 31, and in accordance with the vote of the Board of Selectmen on February 27, 2018, declaring that the repairs to said Private Way are required because of public necessity and convenience, and further, that the owners of said land benefited by said temporary repairs shall be assessed their proportionate share of betterments as specified in said by-law, and in accordance with Chapter 117 of the Acts of 1997 (Town of Dennis Betterment Assessment and Fund Act); or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend \$106,400 transferred from the "Private Road Betterment Account"

Selectmen: Voted 4-0-0 to place the article and support a \$106,400 transfer from the “Private Road Betterment Account.”

ARTICLE 14

Capital - Re-purpose Funds

To see if the Town will vote to repurpose funds from Article #12 from Annual Town Meeting May 3, 2016 and to transfer to other Capital projects as outlined; or to take any other action relative thereto.

210 – Police – Portable Radio Replacement – Digital Upgrade	\$49,800
210 – Police – ATV Replacement	\$12,000
411 – Engineering – Route 28 (DP) Sidewalk Improvements & Design Phase 1	\$25,000
192 – Municipal Buildings – Interior Painting	\$18,000
422 – Highway – Traffic Signal Repairs	\$50,000
Total	\$154,800

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer the balance from Article #12 from Annual Town Meeting May 3, 2016 for the purpose of this article.

Selectmen: Voted 5-0-0 to place the article and transfer the balance from Article #12 from Annual Town Meeting May 3, 2016.

ARTICLE 15**Capital Outlay - Raise & Appropriate**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to purchase or fund the following capital outlay items; or to take any action relative thereto.

Department	Project	Amount
129 - General Government	Dennis Highlands Clubhouse Renovation P&I	\$147,700
129 – General Government	Nobscussett Rd. Land Purchase	\$97,368
155 – Information Technology	Copiers	\$12,160
171 – Natural Resources	Replace 2010 Ford Ranger	\$25,000
192 – Municipal Buildings	Flooring Repairs	\$70,000
210 – Police	Ballistic Vests	\$10,000
210 – Police	Motorcycle Replacement	\$17,500
210 – Police	Mobile Radio Replacement – Digital Upgrade	\$39,600
210 – Police	Fingerprint/Palm Print System Replacement	\$23,000
210 – Police	Interview Rooms – Recording System Upgrade	\$12,500
220 – Fire	Replace Truck 100 – 2006 Pickup	\$47,000
220 – Fire	Pumper 114 – Year 3 of 4	\$180,000
220 – Fire	Firefighter Protective Gear	\$75,000
295 – Harbor	Bass River – Dredging	\$22,706
295 – Harbor	Docks/Piers – Sesuit	\$215,000
411 – Engineering	Secondary Roads	\$400,000
411 – Engineering	Sidewalks - Engineering/Construction	\$100,000
411 – Engineering	Drainage	\$150,000
411 – Engineering	NPDES Small MS4 General Permit	\$50,000
411 – Engineering	Route 28 (WD) Sidewalk Improvements & Design – Phase 2	\$100,000
411 – Engineering	Route 28 (DP-Harwich) Corridor Improvement Project	\$50,000
422 – Highway	Replace 2004 Truck (H4)	\$55,000
422 – Highway	Replace 2008 One Ton (H6)	\$65,500
422 – Highway	Replace 2008 One Ton (H7)	\$65,500
510 – Board of Health	Wastewater	\$150,000
630 – Recreation	JK Park Sprinkler System Replacement	\$10,500
	Total R&A	\$2,191,034

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend to raise and appropriate \$2,191,034 for the purpose of the article

Selectmen: Voted 3-0-0 to place and support the article as delineated in the warrant.

ARTICLE 16**Capital Outlay - Other Funding Sources**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to purchase or fund the following Capital Outlay items, and further, to authorize the Board of Selectmen to enter into a lease purchase agreement or agreements for a term not to exceed five (5) years; or to take any other action relative thereto.

402 – Beach Capital Improvement Fund	Beach Bathrooms/Septic Upgrade Plan	\$150,000
	Beach Stairs	\$25,000
	Beach Parking Lot	\$90,000
	Mayflower Beach Bathhouse Recon/Eng.	\$250,000
	Corporation Beach Coastal Bank (P&I)	\$118,309
	Beach Mule Replacement	\$15,000
	Total	\$648,309
405 – Bass River Park Reserved	Bass River Park - Slips	\$175,000
	Total	\$175,000
406 – Waterways Dredge	Bass River Dredging	\$31,446
	Total	\$31,446
420 – Ambulance Fund	Replace Ambulance 105	\$98,600
	Replace Ambulance 106 Yr. 3 of 3	\$89,000
	Total	\$187,600
421 – Waterways Improvement Fund	Bass River Dredging	\$65,848
	Total	\$65,848
460 – Golf Course Capital Improvement Fund	Golf Equipment Lease Yr. 1 of 4	\$63,455
	Golf Equipment Lease-Yr. 3 of 4	\$59,586
	Golf Equipment Lease-Yr. 4 of 4	\$9,651
	Dennis Highlands Renovations	\$50,000
	Total	\$182,692
	Total Other Funding Sources	\$1,290,895

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer \$648,309 from the Beach Capital Improvement Fund, \$175,000 from Bass River Park Fund, \$31,446 from the Waterways Dredge Fund, \$187,600 from the Ambulance Receipts Fund, \$65,848 from Waterways Improvement Fund and \$182,692 from the Golf Capital Improvement Fund for a total from other funding sources of \$1,290,895.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 17

Technology Plan

To see if the Town will vote to raise and appropriate, transfer or borrow a sum of money to fund the purchase of computer software and technology; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer from free cash a total of \$370,024 for the purpose of this article.

Selectmen: Voted 5-0-0 to place the article and support a transfer from free cash in the amount of \$370,024.

ARTICLE 18

Cable Receipts Transfer

To see if the Town will vote to transfer \$46,258 from Cable Receipts to the Capital Improvement Fund; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 5-1-0 to transfer from Cable Receipts \$46,258 to the Capital Improvement Fund for the purpose of this article.

Selectmen: Voted 4-0-0 to place the article and to support a transfer from Cable Receipts to the Capital Improvement Fund in the amount of \$46,258.

ARTICLE 19

Amend Town By-Law for Revolving Accounts

To see if the Town will vote to amend Chapter 33 Revolving Account §33-1

Golf Revolving Fund

Delete Assistant Golf Director’s salary and replace with Head Golf Professional’s salary

25% of golf cart rental fees received are to pay for the Town's lease of golf carts, revenue from the golf course pro-shops fees or charges are to support the operations of the golf pro-shops and a portion or all of the Head Golf Professional’s salary along with benefits may be paid from the golf revolving fund, revenue from the Golf Handicap and Information Network are to pay the Massachusetts Golf Association dues for members' handicaps;

or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 20**Revolving Accounts**

To see if the Town will vote, pursuant to Chapter 44, §53E ½, of the Massachusetts General Laws and §33-1 of the Town By-Laws to establish the spending limits for existing revolving accounts for Fiscal Year 2019; or to take any other action relative thereto.

Program or Purpose	Authorized Representative or Board to Spend	Department Receipts	FY2019 Authorization
COA Bus Revolving Fund	Council On Aging Director	Fees and charges received from the operation of the Council-On-Aging Bus after receipts are to be applied to support the operations of said bus.	\$35,000
COA Revolving Fund	Council On Aging Director	Fees or charges received in connection with the Council-On-Aging program or activity after receipt are to be applied to support that program or activity.	\$120,000
Golf Revolving Fund	Golf Director	25% of golf cart rental fees received are to pay for the Town's lease of golf carts, revenue from the golf course pro-shops fees or charges are to support the operations of the golf pro-shops and a portion or all of the Head Golf Professional's salary along with benefits may be paid from the golf revolving fund, revenue from the Golf Handicap and Information Network are to pay the Massachusetts Golf Association dues for members' handicaps	\$400,000
Board of Health Revolving Fund	Health Director	Reimbursements received from Medicare for flu shots are to purchase additional vaccine or other medical supplies, and costs associated with providing volunteer management and clinical support.	\$20,000
Library Revolving Fund	Library Director	Fees, fines and charges received in connection with a Town Library program or activity, after receipt, are to be applied to support that program or activity.	\$15,000
Recreation Department Revolving Fund	Recreation Director	Fee or charges in connection with a recreation program or activity after receipt are to be applied to support that program or activity.	\$150,000
Cable Revolving Fund	MIS Director	Monies received from Cable Receipts may, after receipt, be expended, and without further appropriation to fund cable related expenses.	\$50,000

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend the article as printed.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 21

DEP MA Ch.91 §29

To see if the Town will vote to assume liability in the manner provided by §29, Chapter 91 of the Massachusetts General Laws as amended, for all damages that may be incurred by the work to be performed by the Mass. Department of Environmental Protection for the improvement, development, maintenance and protection of tidal and non-tidal rivers and streams, harbors, tidewaters, foreshores, and shores along a public beach in accordance with §11 of Chapter 91 of the Massachusetts General Laws and authorize the Selectmen to execute and deliver a bond of indemnity therefore to the Commonwealth.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 22

Shellfish Special Use Permit

To see if the Town will vote, in accordance with the Selectmen’s Fee Limitation By-Law, to establish a new special use permit fee of \$100 for Privately Licensed Shellfish Growers, effective January 1, 2019 and further, that said fee may be amended from time to time by the Board of Selectmen in accordance with said By-Law; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 23

Shellfish Mitigation Fund

To see if the Town will vote to expend from the Shellfish Mitigation Fund \$11,500 to be used for shellfish propagation:

- Purchasing 100,000 R-6mm soft shell clams for transplant into Chapin Beach and Bass River
- Purchasing 200,000 R1.5 (2mm-3mm) quahog/hard shell clams for recreational and commercial harvesting
- Purchasing 20,000 R-8 (12mm) “field plant” oyster seed for grow out at Crowes Pasture
- Purchasing 350 bags of remote set oysters for recreational harvesting in West Dennis & Bass River Restoration; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 24

Beach Capital Improvement Article for Beach Equipment and Repairs

To see if the Town will vote to transfer a sum of money from the Beach Capital Improvement Fund for beach equipment and improvements; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 25

Mayflower Beach Bathhouse Additional Costs

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to pay additional cost of the construction of the Mayflower Beach Bathhouse, to determine whether the payment of the principal and interest on any borrowing authorized under this article shall be made from the Beach Capital Improvement Fund; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 5-1-0 to recommend adding \$490,000 to the borrowing authorization for the Mayflower Beach Bathhouse.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 26

Waterways Special Use Permit Fee

To see if the Town will vote, in accordance with the Selectmen's Fee Limitation By-Law, to establish a new Special Use Permit Fee for vessels operating commercially from any Town marine facility in the amount of \$100 annually for a Dennis resident taxpayer, current slip holder, or mooring permit holder and \$300 for a Non-Resident, and further, that said fee may be amended from time-to-time by the Board of Selectmen in accordance with said By-Law; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Recommendation to be made at Town Meeting.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 27

**Waterways Dredge & Maintenance Program Fee Change
Percentage of Revenue**

To see if the Town will vote to amend the General Bylaws, Article X Chapter 19 §19-13 of the Town Code, Waterways Dredge and Maintenance Program Receipts Reserved Capital Improvements Fund, as follows (new language shown in bold, language to be deleted shown as strikethrough).

§19-13 Authority to increase deposit.

In accordance with Chapter 118 of the Acts of 2008, the Board of Selectmen is hereby authorized to increase the portion of the revenue derived from the Waterways fees to be deposited into said fund as follows:

- A. One hundred percent of the transient fees.
- B. Fifty percent of the parking fees.
- C. ~~Seven percent~~ **Fifty percent** of the non-resident slip holders fees.
- D. ~~Six percent~~ **Fifty percent** of the resident slip holders fees.
- E. Sixty percent of private dock and rack fees;

or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend to increase the portion of revenue derived from waterways fees from 7% to 50% for non-residents and 6% to 50% for residents.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 28

Sesuit Harbor Dredging

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow \$4,008,857 to dredge Sesuit Harbor in its entirety, including construction, engineering, and permitting, and all others costs incidental and related thereto; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend to borrow \$4,008,857 and to fund the principal and interest costs from the Waterways Dredge Fund.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 29

Dennis Transfer Station Final Design Phase

To see if the Town will vote to raise and appropriate, transfer, or borrow \$125,000 to complete the engineering, design, permitting and procurement phase for the Dennis Transfer Station; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer from free cash \$125,000 for the purpose of this article.

Selectmen: Voted 5-0-0 to place the article and support a transfer from free cash in the amount of \$125,000.

ARTICLE 30

Amend Fee By-Law

To see if the Town will amend Chapter 36 of the Town Code (Selectmen), Article VII (Fees) as follows:

1. Add the following sentence to the end of §36-8.1 Limitation: “The limitations of this section shall not apply to fees charged at the Transfer Station for the disposal of various items, the price of which fluctuate based on spot market conditions. The Board of Selectmen is hereby authorized to adjust transfer station fees as market conditions dictate.”
2. Replace the current text of §36-8.2, Financial Reporting, with the following: “No later than 14 days before any meeting of the Selectmen at which fees are to be established for any activity of the Town, the Selectmen shall publish a detailed financial report of the activity for the previous Fiscal Year showing revenue of every type, expenditure of every type, debt service, and the resulting surplus or deficit. The report shall also show a detailed estimate of the financing for the ensuing year on the basis of which the Selectmen propose to establish fees for the activity;”

or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to recommend this article as printed.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 31

Citizen Petition: Hours of Operation for Transfer Station

To see if the Town will vote to have the Transfer Station open and operational a minimum of 5 days per-week from 8AM until 4PM closed all Legal Holidays including Easter and the day after Thanksgiving; or to take any other action relative thereto.

(By Citizen Petition)

Finance Committee: Recommendation to be made at Town Meeting.

Selectmen: Recommendation to be made at Town Meeting.

ARTICLE 32

Citizen Petition: Amend Litter By-Law

To see if the Town will vote to update Paragraph 126-1 of the Litter By-Law as follows: after the words “fruit skins and containers” add the words “beverage containers, both alcoholic and non-alcoholic” followed by the rest of the present paragraph, and also update paragraph 126-2 to increase the fine for the first littering offense from \$50 to \$100 and for the second offense from \$100 to \$200; or to take any other action relative thereto.

(By Citizen Petition)

Finance Committee: Voted 7-0-0 to recommend.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 33

Amend Town By-Law Chapter 40 §8 Petitions for Articles

To see if the Town will vote to amend Town of Dennis By-Law Chapter 40, §8 Petitions for Articles to the following:

§40-8 Delivery to Town Clerk’s Office: All petitions for Articles to be inserted in the Annual Town Meeting warrant, signed by 10 or more legal voters with proper address, shall be delivered to the “Town Clerk’s Office not later than 4:00 P.M., 7 weeks prior to an Annual Town Meeting. All petitions for Articles to be inserted in the Special Town Meeting warrant, signed by 100 or more legal voters with proper address, shall be delivered to the Town Clerk’s Office no later than 4:00 P.M., 7 weeks prior to a Special Town Meeting; or take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 34

DHY Clean Water Community Partnership

To see if the Town will vote to authorize and direct the Board of Selectmen, in cooperation with the Towns of Harwich and Yarmouth, to draft special legislation to create the DHY Clean Waters Community Partnership, with substantially the powers, membership, governance, and purposes set forth in Massachusetts General Laws, Chapter 21, Sections 28 through 30, and Massachusetts General Laws Chapter 40N, supplemented and amended as the Board of Selectmen shall determine to be in the best interests of the Town; to direct the Board of Selectmen to request that the state representative and senator representing the Town file and support such special legislation; and to authorize the Board of Selectmen to take all action necessary to effect the foregoing; provided, however, that such special legislation shall contain a condition that requires approval by town meeting in each of the towns participating in the final agreement before any agreement entered into pursuant to said special legislation takes effect; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-1-0 to recommend.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 35

Wastewater Stabilization Allocation

To see if the Town will vote to transfer a sum of money from the Solar Special Revenue fund to the Wastewater Stabilization Fund, and further to transfer a sum of money for the purpose of future wastewater needs; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-1-0 to recommend and transfer \$300,000 from the Solar Fund for the purpose of the article.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 36

Nobscussett Road Construction for Municipal Parking

To see if the Town will vote to raise and appropriate, transfer, or borrow a sum of money to construct a public parking lot located at 8 and 14 Nobscussett Road, Dennis. The land was acquired for general municipal purposes by a vote of the May 6, 2014 Annual Town Meeting, Article 27; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 6-0-0 to transfer from free cash \$150,000 for the purpose of this article.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 37

**Other Post-Employment Benefits Liability Trust
Fund Transfer**

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to be deposited into the Other Post-Employment Benefits Liability Trust Fund established under Chapter 479 of the Acts of 2009, to be used to fund future benefits; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend a transfer of \$75,000 from the Solar Fund.

Selectmen: Voted 5-0-0 to place and support the article.

ARTICLE 38

Transfer Funds to Capital Improvement Fund

To see if the Town will vote to transfer from available funds a sum of money to the Capital Improvement Fund; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Recommendation to be made at Town Meeting.

Selectmen: Voted 4-0-0 to place the article.

ARTICLE 39

Transfer Funds to Stabilization Fund

To see if the Town will vote to transfer from available funds a sum of money to the Stabilization Fund; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Recommendation to be made at Town Meeting.

Selectmen: Voted 4-0-0 to place the article.

ARTICLE 40

Sesuit Harbor East Side Sheet piling

To see if the Town will vote to raise and appropriate, transfer, or borrow a sum of money to fund design and permitting for the installation of sheet piles along the east shoreline of Sesuit Harbor; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend and transfer \$100,000 from free cash for the purpose of the article.

Selectmen: Voted 4-0-0 to place and support the article.

ARTICLE 41

Dennis Senior Center Repairs to Existing Building

To see if the Town will vote to raise and appropriate, transfer or borrow a sum of money for the repair of critical building safety issues as well as compliance with building code and the Americans with Disabilities Act of 1990 at the existing Dennis Senior Center; or to take any other action relative thereto.

(By the Selectmen)

Finance Committee: Voted 7-0-0 to recommend and transfer \$200,000 from free cash for the purpose of the article.

Selectmen: Voted 4-0-0 to place and support the article.

**TOWN OF DENNIS
ANNUAL TOWN ELECTION**

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby notified and warned, the inhabitants of the Town of Dennis, who are qualified to vote in elections to meet at several precincts in Dennis at the following places:

- Precinct 1: Carleton Hall, 1006 Old Bass River Road, Dennis
- Precinct 2: Dennis Senior Center, 1045 Route 134, East Dennis
- Precinct 3: Dennis Public Library, 5 Hall St., Dennis Port
- Precinct 4: 1867 West Dennis Graded School House, 67 School Street, West Dennis
- Precinct 5: Dennis Police Station, 90 Bob Crowell Road, South Dennis

In said Dennis on Tuesday, the fifteenth day of May 2018, at 7:00 a.m. then and there to vote for election of the following officers:

One Selectman for three years, one Town Clerk for three years, one Dennis-Yarmouth School Committee Member for three years, one Dennis Housing Authority Commissioner for 3 years, one Dennis Housing Authority Commissioner for 4 years, one Dennis Housing Authority Commissioner for 5 years, one Old Kings Highway Regional Historic District Committee member for four years, one Water District Commissioner for three years and one Moderator for Water District for three years.

Question:

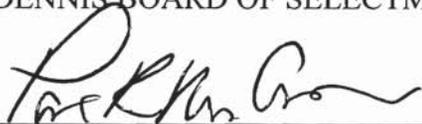
Shall the Town of Dennis be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay the Town's allocable share of the bond issued by the Cape Cod Regional Technical High School District for the purpose of paying costs of designing, constructing, originally equipping and furnishing a new District high school to be located at 351 Pleasant Lake Avenue, Harwich, including the payment of all costs incidental or related thereto?

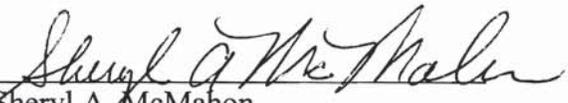
And you are directed to serve this WARRANT by posting up attested copies thereof at EACH OF THE POST OFFICES in said TOWN OF DENNIS at least FOURTEEN (14) days before the time of holding the said meeting.

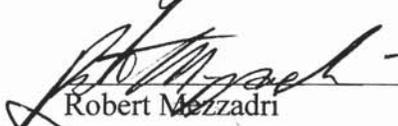
HEREOF FAIL NOT, and make a due return of this WARRANT with your doings thereon to the TOWN CLERK, at the time and place of the meeting aforesaid.

Given unto our hands this 19th day of April in the year of our Lord, Two Thousand Eighteen.

DENNIS BOARD OF SELECTMEN


Paul R. McCormick, Chairman

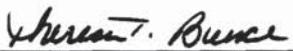

Sheryl A. McMahon


Robert Mezzadri


John Terro

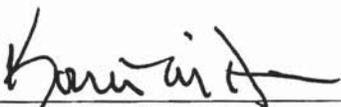

Cleon Turner

A True Copy, Attest


Theresa T. Bunce, Town Clerk

BARNSTABLE, ss.

PERSUANT TO THE WITHIN WARRANT, I have notified and warned the Inhabitants of the Town of Dennis by posting up attested copies of the same at EACH OF THE POST OFFICES AND ON THE PRINCIPAL BULLETIN BOARD IN THE TOWN HALL OFFICES, SOUTH DENNIS FOURTEEN (14) days before the date of the meeting, as within directed.


Constable of Dennis


Date

A GLOSSARY OF COMMONLY USED TERMS

Abatement – A complete or partial cancellation of a levy imposed by a governmental unit, applicable to tax levels and special assessments.

Amortization – Gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by annual payments

Appropriation – An authorization granted by town meeting to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes. Equalized assessed valuation, as determined by local assessors, adjusted by the State Department of Revenue on a biennial basis to reflect a full and fair market value (“equalized valuation”). 100% assessment refers to local assessments which are intended to approximate full and fair cash value of property.

Available Funds – Sum of funds appropriated and raised by the town, but not expended in the years for which they were appropriated, minus uncollected taxes for prior years. Must be certified by the Massachusetts Bureau of Accounts before it can be used. Also known as “Free Cash.”

Betterment – An addition made to, or change made in a fixed asset which is expected to prolong its life or to increase its efficiency. The term is also applied to sidewalks, sewers, and highways; “improvements” could be another designation.

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

Bond Anticipation Note (BAN) – Short-term note of a government sold in anticipation of bond issuance. BANs are full faith and credit obligations.

Budget – A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. A budget

may be “preliminary” – the financial plan presented to the town meeting, or “final” – the plan approved by that body.

Budget Message – Statement summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality’s experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming year.

Capital Budget – A plan for the expenditure of public funds for capital purposes, showing as income the revenues, special assessments, free surplus, and down payment appropriations to be applied to the cost of capital project or projects, expenses of issuance of obligation, engineering supervision, contracts, and any other related expenses.

Capital Expenditure – Non-recurring payments for capital improvements including construction, acquisition, site developments and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing; advance planning may be included.

Capital Improvements – Acquisition, construction, replacement of, or major repairs to capital plant facilities, with a relatively long useful life.

Capital Project – A major nonrecurring physical acquisition expenditure often including planning, acquisition, and construction phases.

Cherry Sheet – An annual statement received by the assessors from the Department of Revenue detailing estimated receipts for the next fiscal year from various state aid accounts and the Local Aid Fund (Lottery) and estimated charges payable by the assessors in setting the tax rate. Supplemental Cherry Sheets may be issued during the year and there is no guarantee that the estimated receipts and charges shown thereon will not vary from actual receipts and charges. (Name derived from the pink color of the document.)

Debt Authorization – Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L., Ch. 44, specifically Sections 1, 2, 3, 4a, 6 – 15.

A GLOSSARY OF COMMONLY USED TERMS

Debt Service – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Fiscal Year – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year ends; e.g. the 1998 fiscal year is July 1, 1997 – June 30, 1998; the 1999 fiscal year will be from July 1, 1998 to June 30, 1999.

Free Cash (Budgetary Fund Balance) – Free cash represents the portion of surplus revenue which the municipality is able to appropriate. Technically, free cash is money that is appropriated but not spent, less unpaid back taxes. That is, it is money that the community raised to spend for a particular item but was left over because the full appropriation was not expended. From this surplus the municipality's liabilities are subtracted – i.e., unpaid taxes. The remainder, if any, is certified annually by the Department of Revenue as the community's free cash. Amounts from certified free cash may be appropriated by the community for expenditures or to offset property taxes.

General Fund – The fund into which the general (non-earmarked) revenues of the municipality are deposited and from which money is appropriated to pay the general expenses of the municipality.

Growth Revenue – The amount of property tax revenue that a community can add to its allowable tax levy from new construction, alterations, subdivision or change of use which increases a parcel value by at least 50%, or more than \$100,000 for commercial and industrial property. It is computed by applying the prior year's tax rate to the increase in valuation.

Note – A short-term loan, typically of a year or less in maturity.

Overlay – The amount raised by the assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and to avoid fractions.

Reserve Fund – A fund established by the annual town meeting which is under the control of the finance committee and from which transfers may be made for extraordinary or unforeseen expenditures. It may be composed of an appropriation of not more than 5% of

the tax levy for the preceding year, or money transferred from the overlay reserve, or both.

Revolving Funds – Those funds which may be used without appropriation and which are established for particular uses such as school athletics, continuing education programs, school lunch programs, self supporting recreation and park services, conservation, etc.

Stabilization Fund – A special reserve account created to provide for capital improvements which is invested until used. Towns may appropriate into this fund in any year an amount no more than ten percent of the prior year's tax levy. The outstanding balance in the account cannot exceed 10% of the town's equalized valuation. Generally, it requires a 2/3 vote of Town Meeting to appropriate money from the Stabilization Fund.

Surplus Revenue – This is the amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

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

Uniform Municipal Accounting System (UMAS) – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts.

NOTES

FINANCE COMMITTEE REPORT ESTIMATED TAX RATE

CURRENT 2018 TAX RATE

Current Tax Rate - \$6.34 per thousand

Current Tax Rate with CPA - \$6.53 per thousand

ESTIMATED 2019 TAX RATE

Estimated 2019 Tax Rate for the Operational and
Capital Budgets ~ \$6.63 per thousand

CPA Surcharge of 3% adds - \$0.20

Estimated 2019 Tax Rate with CPC ~ \$6.83 per
thousand

The above tax rate estimates are based upon actual
FY2018 real estate values (as of January 1, 2017).
The actual FY2019 tax rate will be set in the fall and
will be based on values as of January 1, 2018.