

# TOWN OF DENNIS MASSACHUSETTS



## PROPOSED ANNUAL BUDGET FISCAL YEAR 2027

Elizabeth Sullivan  
Town Administrator

# TOWN OF DENNIS

# MASSACHUSETTS



PROPOSED ANNUAL BUDGET  
FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

## SELECT BOARD

CHRISTOPHER LAMBTON, CHAIR

CARLYN CAREY, VICE CHAIR

JIM PLATH, LICENSING CHAIR

JOHN TERRIO, VICE LICENSING CHAIR

PAUL McCORMICK, CLERK

## FINANCE COMMITTEE

CARL MONROE, CHAIR

PATRICIA STONE, VICE CHAIR

RACHEL BARONI

CHUCK CAREY

SHERYL McMAHON

BOB MEZZADRI

NATHAN SALLEY

# TOWN OF DENNIS

## *Community Profile*

**INCORPORATED:** 1793

**LAND AREA:** 22 Sq. Miles

**PUBLIC ROADS:** 142 Miles

**COUNTY:** Barnstable

**2026 POPULATION:** 15,196

**2026 LABOR FORCE:** 7,274

**FORM OF GOVERNMENT:**  
Five-member Select Board  
Town Administrator  
Open Town Meeting

**FY2026 TAX RATE PER  
THOUSAND:** \$4.29

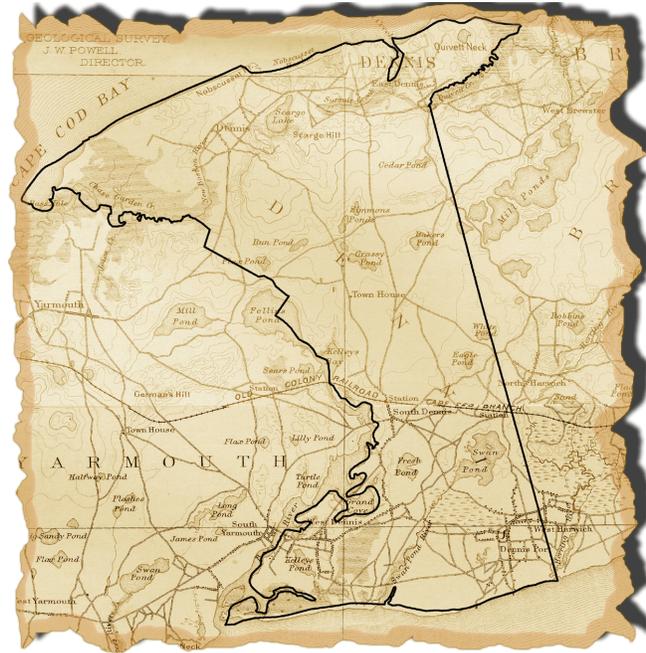
**2026 AVERAGE SINGLE FAMILY  
HOME VALUE:** \$758,192

**2026 AVERAGE SINGLE FAMILY  
TAX BILL:** \$3,686

**FY2026 Municipal Operating  
Budget:** \$76,695,094

To find out more about Dennis'  
municipal services, please visit:  
[www.town.dennis.ma.us](http://www.town.dennis.ma.us)

**DENNIS TOWN HALL  
685 ROUTE 134  
SOUTH DENNIS, MA 02660  
Phone: (508) 394-8300  
Fax: (508)394-8309**



Dennis, named an All American Town in 1978, combines its traditional New England heritage with modern day conveniences. The villages of East Dennis, Dennis and South Dennis feature scenic historic districts hailing back to whaling days, while tranquil tree-lined streets meander through Dennis Port and West Dennis. Sixteen inviting beaches lie on the warm waters of Nantucket Sound to the south and on the crisp refreshing waters of Cape Cod Bay to the north. Numerous recreation trails offer healthful relaxation, and well developed business districts throughout the villages provide ample goods and services.



TOWN OF DENNIS  
685 ROUTE 134  
SOUTH DENNIS, MA 02660

TO: DENNIS SELECT BOARD  
FROM: ELIZABETH SULLIVAN, TOWN ADMINISTRATOR *E. Sullivan*  
DATE: NOVEMBER 24, 2025  
SUBJECT: EXECUTIVE SUMMARY OF FY2027 BUDGET (FOR THE DECEMBER 2, 2025  
SELECT BOARD MEETING)

This memorandum provides a formal overview of the Fiscal Year 2027 (FY27) budget development process, major cost drivers, revenue projections, and operational constraints. As previously presented in the FY27 Preliminary Forecast on September 23, 2025 and jointly with the Finance Committee on November 4, 2025, the upcoming budget year continues to be shaped by rising fixed costs that exceed the Town's recurring revenue growth under Proposition 2½. The information below summarizes the current status of FY27 planning and outlines the policy decisions that may require Select Board guidance in the months ahead. Following the executive Summary is my expanded Budget Message with further details of the FY27 preliminary proposed budget.

#### **FY2027 OPERATING BUDGET OVERVIEW**

The FY27 Operating Budget, excluding education assessments, is \$58,742,917, an increase of \$4,007,255 (7.3%) over FY2026. This preliminary budget is funded with available revenues and reflects no increase to the existing tax rate.

Revenue assumptions for FY27 include:

- Property tax receipts: **+2.5%**
- Estimated state aid: level-funded
- Overlay reserve for abatements: **\$400,000**

Expense assumptions include:

- Personnel costs: **+5%**
- Operating costs: **+2%**
- Shared expenses (benefits, insurance): **+10%**
- Education assessments: **+5%**
- Capital override-related expenditures: **+2.5%**
- State and County charges: **+2.5%**

#### **FY27 BUDGET CONSTRAINTS**

Consistent with Select Board direction, the FY27 preliminary budget includes no new staffing, no new initiatives, and no expansion of services. It also excludes a recommended the creation of an

Emergency Management budget request. Building Repairs and Maintenance has been removed for the second consecutive year to lower the deficit. All municipal budgets are level-funded, with the exception of contractual obligations. In addition, with \$468,454 eliminated from the budget.

Primary cost drivers include:

- **Education: approx. +6%**
- **Public Safety Collective Bargaining: +7.8%**
- **Shared Expenses (benefits/insurance): +13%**

These non-discretionary increases continue to place pressure on the budget's structural balance.

### **EDUCATION ASSESSMENTS**

#### Dennis-Yarmouth Regional School District (DYRSD)

The draft FY2027 DYRSD budget reflects a 6.3% increase in district operating costs. The proposed assessment to Dennis is \$21,538,154, a 6.3% increase over FY2026 and includes \$1,550,256 in debt service. The final five-year foundation enrollment rolling average assessment ratio between Dennis and Yarmouth remains pending.

#### Cape Cod Regional Technical High School (CCRTHS)

Dennis enrollment increases from 73 to 74 students for FY27; however, due to proportional enrollment shifts, the assessment for Dennis decreases by 0.192%. Debt service for the new facility is budgeted at \$595,853.

### **LOCAL OPTION REVENUES**

Dennis has adopted nearly all Massachusetts local option taxes, including the Local Meals Tax (2010), Local Hotel/Motel Tax at 6% (2020), and the Community Impact Fee for short-term rentals (2025).

The Community Impact Fee (3%) becomes effective for collection beginning January 1, 2026 (Q3 FY26) and is allocated as follows:

- 35% restricted for affordable housing or infrastructure
- 65% to the General Fund

The Local Marijuana Excise Tax (up to 3%) has not been adopted. A prior Town Meeting did not support it; however, it may be reconsidered in 2026 in accordance with statutory waiting periods.

### **FY2026 BUDGET RECAP AND STRUCTURAL CONSIDERATIONS**

Mid-year FY2026 budget pressures generated a projected deficit of \$858,608, driven by school assessments, contractual costs, and updated operating estimates. *Balancing actions included increasing local receipts, removing OPEB funding, cutting Building Repairs and Maintenance, and reallocating closed capital articles. These actions were largely one-time solutions and do not contribute to long-term structural stability.*

Free Cash was certified on October 17, 2025, at \$5,605,139; consistent with best practices, it is restricted to one-time or capital uses and may not support the operating budget.

**FY2027 FINANCIAL OUTLOOK AND PROJECTED DEFICIT**

The FY27 preliminary projection shows a budget deficit of \$1,883,305, with \$468,454 in identified cuts to date. Options under consideration include removing OPEB funding again (\$300,000), evaluating service reductions, or pursuing additional revenue measures.

Given the scale of structural cost growth, the Town and Schools may need to either reduce services or consider an operational override to maintain current service levels. If pursued, an override would require approval at the May 5, 2026 Annual Town Meeting and the May 12, 2026 Annual Town Election.

**PENDING INFORMATION**

Final budget development awaits several key inputs:

- DY Regional School District preliminary and final budgets (Jan–Mar 2026)
- CCRTHS budget (Jan–Feb 2026)
- Cape Cod Municipal Health Group premium rates (Feb 2025)
- Governor’s FY2026 House 2 Budget (Jan 2025)
- Insurance premium updates and final revenue estimates
- Select Board policy priorities

These variables may substantially affect the FY27 outlook.

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**SELECT BOARD DIRECTION REQUESTED**

As we move toward the preparation of the FY2027 Recommended Budget, staff respectfully requests guidance from the Select Board on the following:

1. Community and service priorities that should guide budget balancing.
2. Whether the Board prefers to evaluate service reductions, revenue enhancements, or a potential operating override.
3. Consideration of the Local Marijuana Excise Tax for May 2026 Town Meeting.
4. Direction regarding capital priorities, workforce development, and facility maintenance given the ongoing removal of Building R&M funding.
5. Any additional policy goals or strategic initiatives the Board wishes incorporated into FY27 planning.

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**CONCLUSION**

FY2027 will require continued diligence, transparent decision-making, and continued early engagement between the Select Board, Finance Committee, School Districts, and Town Administration. Staff will continue refining revenue estimates, monitoring contractual impacts, and incorporating upcoming school assessments and insurance data into the next phase of budget development.

Please carefully review the expanded TA Budget Message and advise on any additional information or analysis the Board would like included as we prepare the FY2027 Recommended Budget.



TOWN OF DENNIS  
685 ROUTE 134  
SOUTH DENNIS, MA 02660

November 24, 2024

Dear Honorable Select Board;

### **INTRODUCTION**

I am pleased to present the Fiscal Year 2027 Proposed Budget, which incorporates the latest information available regarding revenue projections and departmental expenditure requests. The FY2027 budget is based on conservative and achievable estimates of available revenues.

The Town's financial planning approach is grounded in continuous monitoring of economic conditions. Beyond the strength of the real estate market, we evaluate key indicators, including unemployment, inflation, state aid, and local revenue, to ensure that FY2027 budget projections reflect both local and national trends. A five-year, FY27-31 Financial Forecast was presented to the Select Board on September 23, 2025 and then again jointly with the Finance Committee on November 4, 2025.

In FY25 the results of the compensation studies for AFSCME A (American Federation of State County and Municipal Employees) and MLDC (Massachusetts Laborers District Council) unions were finalized by the Collins Center, the results of study found that the minimum pay of current pay ranges should be adjusted to create pay ranges that align with and are competitive with the labor market, as well as improving the Town's ability to recruit and retain qualified staff. The Select Board supported articles in 2024 to fund the compensation studies as well.

### **BUDGET PROCESS**

As you know, the FY2027 Budget planning process commenced in early October this year. Budget guidelines were distributed on October 2, 2025, for departments to begin building their budgets. All Town departments were asked to prepare level funded budgets and increases in mandated costs such as contractual and other fixed costs are built into the budget.

In early November, I met with the senior managers from each department to review their budgets. As you know, we will not receive the DY Regional School District assessment number until late

January when the Governor releases the Chapter 70 State Aid budget. For budgeting purposes, I have budgeted consistent with the School Agreement, following a five-year foundation enrollment rolling average for the DY Regional School District. The figure used for the Cape Cod Regional Technical School was budgeted at an estimated per pupil amount.

In keeping with the budget schedule, the Select Board will review the Budget Message on December 2<sup>nd</sup> and review departmental budgets during the month of December. In late January, and February the Finance Committee will begin their review of the FY2027 Budget.

Enclosed in your budget books, you will find detailed documentation provided on the recommended budget for FY2027.

### **FISCAL YEAR 2027 BUDGET PROJECTIONS**

The requested budget includes expenditures of \$82,683,655 offset by non-tax levy revenues totaling \$19,553,439; an estimated tax levy of \$54,366,991 and debt exclusions for \$5,721,231 passed by referendum. It is shown within the budget as dedicated revenue that offsets expenditures shown in the debt service budget. The tax levy will increase by \$1,691,667 or 2.50%. A \$300,000 increase in the tax levy is attributed to new growth. In the projection 68% of all revenue used to fund Town services is raised through property tax. This is similar to the revenue split presented in the FY2025 budget. The residential tax base represents 94.53% of the FY2025 real estate levy.

The tax rate for FY2025 was approved at \$4.33 per \$1,000 of assessed valuation for residential and commercial property. The majority of the tax rate decrease is due to higher property values mainly in the residential class. A comprehensive revaluation update was completed per DOR requirements to reflect market conditions as of January 1, 2024. The total Fiscal Year 2025 Town valuation was \$12,667,510,450.

The average assessment for a single-family home in Dennis for FY2025 was \$859,380. The average assessment for a single-family home in Dennis for FY2026 is \$902,887. For FY2025, the average single-family tax bill is \$3,721 ( $\$4.33/1000 \times \$859,380$ ). This compares to \$3,610 ( $4.39/1000 \times \$822,327$ ) for FY2024. This is a net percent change of 3.1% and an average value projected tax dollar increase of \$111.

Revenue from sources other than the real estate tax can be identified in three broad categories: state aid, local receipts, and available funds. State aid, local receipts and available funds are combined together with revenue generated from the real estate tax to fund most municipal appropriations.

### **BUDGET GOALS**

This budget is submitted consistent with several longstanding important objectives:

1. To submit a budget that complies with the statutory limitations of Proposition 2 ½;
2. To properly anticipate salary adjustments as per negotiated labor contracts and Town compensation policies;

3. To continue to reestablish the fiscal policies adopted by the Select Board. In 2024 the Town re-affirmed its long-term bond AAA rating. Factors cited were the Town's very strong management with robust financial policies and practices, solid budgetary performance, very respectable budgetary flexibility and liquidity, and very strong debt and contingent liability position as positive credit factors;
4. To continue the Town's commitment in pursuing a collaborative process with all standing committees to begin to evaluate all financial policies relating to budget management, funding, financial planning, and other related fiscal policies so that there is consensus among the various committees as to budget and financing approach for FY2027 and beyond;
5. To identify emerging operational, capital, and financial planning issues for future years;
6. To continue the Board's practice of not utilizing free cash as recurring revenue stream to supplement the budget;
7. To budget for school programs, consistent with the School Agreement that was amended and approved by Town Meeting in October of 2019, which includes a five-year foundation enrollment rolling average. To identify trends in the District School Budget Assessment so that the two Select Boards in Yarmouth and Dennis can develop timely and effective funding strategies that sustain and enhance District educational programs.

#### **BUDGET ASSUMPTIONS**

The following budget assumptions have been made:

- \$300,000 in new construction revenue
- 2.5% real estate tax revenue increases generating \$1,691,667
- Level funded State Aid at \$800,000
- Consistent with the Board's policy, no Free Cash is recommended to support the operating budget.
- With the Dennis Yarmouth Regional District school assessment figure unknown at this time, and per the recent amendment to the Regional School Agreement the allocation for the Dennis Yarmouth Regional School District will follow a five-year foundation enrollment rolling average budget projected at \$21,538,154. Debt service is \$1,550,256.
- Based on estimated enrollment projections, Cape Cod Regional Technical School is budgeted at tuition assessment of \$1,608,464 and debt service of \$545,571.

There are several items within the budget that should be noted including;

**Salary & Wages:** Are according to Collective Bargaining Agreements, Non-Union Personnel Policies or Employment Contracts.

Collective Bargaining Agreements for Police Patrol, Sergeants and Superior Officers, have been negotiated and will expire at the end of FY2028. Employment Contracts have also been negotiated.

Collective Bargaining Agreements for AFSCME-B, and IAFF expired at the end of FY2025. AFSCME -B has changed Unions and will become a MassCop union and negotiate their next contract once established. IAFF has gone to arbitration, and a Hearing will be heard in January/February 2026. Step adjustments are to be carried in departmental budgets and calculated using the FY2025 Salary Schedules.

Collective Bargaining Agreements for AFSCME-A, MLDC, SEIU-A and SEIU-B will expire at the end of FY2026 and will be entering into negotiations this winter.

Step increases for all applicable units/departments are included in the budget line items.

**Health Insurance** – As of the writing of my budget message, the Health Insurance cost is unknown. The Cape Cod Municipal Health Group Board vote on the insurance rates for FY2027 is scheduled for February 2026. It is unknown at this time what the anticipated increase will be for FY2027. Employee benefits, especially health insurance represents one of the greatest challenges that the Town will face during the foreseeable future. It is expected that the health care industry will continue to recognize increases as experienced during recent years. As a result, it is expected that Health Insurance will be affected. At this time, we are budgeting an 8% increase as a placeholder.

**Property & Liability Insurance (MIA)** – Over the last several years this budget has continued to increase. MIA has suggested that we budget conservatively for an 8% increase. Other property and liability insurance is budgeted at a collective increase of 48.4% due to cost increases realized in FY2025. We anticipate insurance costs to continue to escalate however, we will not receive the exact figure until sometime in March.

### **BUDGET CHALLENGES AND CONSIDERATIONS**

In your deliberations regarding the Fiscal Year 2027 budget, there remains a number of items requiring careful consideration for this budget submission and beyond;

#### **1. Wastewater –**

*From FY2020, FY2021, FY2022, FY2023, FY2024 FY2025, FY2026, FY2027 Budget Messages with updates*

#### **Wastewater construction for Phase 1 collection and Water Resource Recovery Facility is underway**

All of our wastewater construction contracts have been executed. MWH Construction has been awarded the Wastewater Resource Recovery Facility (WRRF). Robert B. Our was awarded Contract 2. Dig It Construction Contract 3 and RJV Construction Contract 4. Work kicked off during the summer of 2025. The contractors began working in neighborhoods and on the WRRF. During the summer a moratorium prevents work on main roadways. After Labor Day, crews have been working in earnest to complete as much of the work on the main roadways as

possible before the 2026 summer season begins. Roadway construction work is estimated to take two years. The WRRF is estimated to take 2.5 years. We also received formal notice this year from MassDEP the project will receive the zero percent interest rate under the State Revolving Fund (SRF) loan program. This is in recognition of the intended goal of the reducing nitrogen in our impaired waterways.

Our first 50 million dollar loan under the SRF program is set to close this coming February. To date \$184,986,525 of the approved \$246,200,000 has been committed. The remaining balance is intended for project implementation costs, design services for recharge Site 2, and the Site 2 construction. The chart below illustrates the current cost breakdown:

<b>Phase 1 Wastewater Cost Summary</b>	
	Bid/ Values
Contract 1 - WRRF	\$ 83,380,028.00
Contract 2 - Collection System	\$ 29,766,113.00
Contract 3 - Collection System	\$ 14,215,596.00
Contract 4 - Collection System	\$ 20,262,596.00
Contingency	\$ 11,550,226.00
CDM Smith Construction Services - Contract 1	\$ 9,862,000.00
CDM Smith Construction Services - Contract 2-4	\$ 6,800,000.00
Environmental Partners OPM Services Contract 1	\$ 2,269,966.00
GHD OPM Services - Contract 2-4	\$ 1,680,000.00
Police Details	\$ 5,200,000.00
Implementation, Design serves (Site 2) and Site 2 construction	\$ 61,213,475.00
<b>Total Appropriation</b>	<b>\$ 246,200,000.00</b>

Initially Site 2 was not going to be necessary until at least the end of Phase 1 or beginning of Phase 2. However, due to permitting concerns at the Recharge Site 1 an additional site is required. Site 2 is not in the Zone 2 contribution area for our Public Water Supply. However, exhaustive hydrogeological studies were performed to ensure the wells would not be influenced by the effluent recharge. Additionally, the Town and the Water District will be working together on a monitoring plan to ensure our drinking water is protected.

**The Enterprise Fund was funded at the fall STM 2025**

Enterprise Funds serve as a municipal finance and accounting tool for the operation of certain utilities, including solid waste, wastewater, and water, among others, and both the Department of

Revenue and the Department of Environmental Protection encourage municipalities to adopt enterprise funds for major utility operations. DEP requires municipalities to adopt an enterprise fund for wastewater as a condition of receiving additional subsidies under the SRF program.

The enterprise fund statutes recognizes that the operation of an enterprise may require a General Fund subsidy in the early years. As part of the annual enterprise budget, therefore, Town Meeting can raise and appropriate funds as a General Fund subsidy. Furthermore, should an enterprise fund operate at a deficit, the statute requires that town meeting appropriate in the next fiscal year sufficient funds to meet the deficit, and as mentioned previously, any excess revenue at the end of the fiscal year is certified as retained earnings. The other benefit of an enterprise fund is that the Town can identify General Fund indirect costs such as employee benefits and use enterprise fund revenue to pay those costs.

This year the Enterprise Fund Operating Expenditures are \$272,698. The predominate cost driver is Personnel at \$207, 647. Operational Expenditures will grow as the Wastewater program matures and the WRRF begins operations. This year's total funding came from the Wastewater Stabilization Fund.

### **Financial Model**

The Town has continued to work with The Abrahams Group to develop a complete a financial model to include all of the remaining Wastewater Phases. This is being accomplished for Dennis to continue its practice of creating a sound financial plan. In addition, the Town has continued the work with a financial sub-group to examine entrance fees and rates to be presented to the Board of Sewer Commissioners (Select Board) for adoption this year.

### **WIIF increase from 1% to 3%**

This spring voters approved the ballot question to increase the Water Infrastructure Investment Fund (WIIF) from 1% to 3%. This will help to generate additional revenue to assist in mitigating the costs for Phase 1, future phases and the Wastewater Enterprise Fund Operational costs. This is a real estate tax surcharge allowing the Town to set aside 3% additional revenue into the WIIF, outside of Proposition 2½.

### **Construction Updates**

It is expected construction crews will be ramping up their work on our main throughfares in the weeks and months to come an effort to complete as much as possible before the summer months. This will result in business disruptions, multiple detours and delays. In an effort to keep our residents and the general public informed about construction progress and detours a weekly press release in issued. Anyone wishing to receive this notice directly to their emails may sign up to get them at: <https://www.town.dennis.ma.us/FormCenter/General-Forms-4/Wastewater-Email-Alerts-117>.

### **2. Housing Funding and the Dennis Housing Production Plan –**

As you may know, the Cape Cod Commission is in the process of developing a regional housing strategy that will address housing supply, affordability, and availability issues facing Cape Cod by identifying appropriate areas for housing development as well as policies and strategies to tackle our housing challenges. At the beginning of the planning process the Commission met with each

of the 15 towns to discuss local housing goals, challenges, priority near and long-term actions, and initial thoughts on tools and resources necessary to support local goals and priorities.

Dennis has done strong work in collaborating with organizations whose missions support housing and, in particular, setting aside municipal land for housing; Melpet Farms, forward at the Rock, and more recently designating and moving forward with the VIC Hall property for affordable housing as well as municipal land on Bob Crowell Road are examples of actions to date.

Furthermore, three years ago the Select Board through its Board liaisons supported the Dennis Housing Affordable Trusts' initiative to hire a Housing Coordinator, utilizing a combination of funding the Trust had from previous CPC grants. The DAHT may have some further funding, however, at this time the funding for the Housing Coordinator position is not sustainable over-time as it is not supported by the Towns annual operating budget.

In the FY2027 Budget Message I am including excerpts from the Town of Dennis approved Housing Production Plan. It is the Planning Department and specifically the Housing Coordinator position that assists with the daily work of implementing the many recommendations of the Plan as well as maintains the SHI inventory. The Select Board should consider a permanent funding source for this vital position. Update – in 2024 the Select board supported a CPC Grant to fund the Housing Coordinator position for 3 years. The CPC supported the Boards application and Town Meeting approved this funding.

Finally, there are funding mechanisms the Town may wish to explore in support of setting aside funding for Housing. Many of the strategies that have been implemented for wastewater can also be utilized for housing purposes such as setting aside rooms tax, or through the recently adopted Community Impact Fee for housing purposes.

### **Dennis Housing Production Plan (Excerpt)**

*Dennis is a vibrant community known for its rich maritime history and beautiful natural landscape, divided into five distinct villages. Tourists flock to Dennis and other Cape Cod communities to enjoy the beach, historic village atmosphere, and unique culture. However, while the Town continues to attract droves of summer visitors, year-round residents are struggling to remain in their community. Dennis is facing a housing crisis: fewer and fewer households are able to afford to buy and rent in town as growth in housing prices outstrips income growth and full-time dwelling units are converted into seasonal second homes. The following quote from one of the focus groups conducted as part of this plan encapsulates the issue:*

***“A lot of people working multiple jobs...cannot afford to live here, don't have time to work on a house. They need decent housing available at prices they can afford.”***  
***– Focus Group Participant***

*A Housing Production Plan is a tool allowing Massachusetts towns to take a well-planned and proactive approach to meeting their affordable housing goals and community housing needs. Specifically, an HPP is intended to help communities reach the threshold prescribed by Massachusetts General Laws (MGL) Chapter 40B of ten percent of total year-round housing units deed-restricted to be affordable for low-income households. “Low-income” in this context is*

*defined as a household making eighty percent or less of their region's Area Median Income (AMI), calculated by the U.S. Department of Housing and Urban Development (HUD). Whether or not a community has reached the ten percent affordable threshold is calculated using the Subsidized Housing Inventory (SHI), a regularly updated list of all units meeting the above criteria that have been legally recognized following an application from the host community.*

*In addition to the value of having a long-term plan for meeting local housing needs, an HPP has immediate practical implications under Chapter 40B. A community that has adopted an approved HPP and adds units to its SHI at an annual rate of at least 0.5 percent of its total year-round housing units (in accordance with the goals of the HPP) may invoke "Safe Harbor" status in response to a comprehensive permit application. This means that the Town may impose conditions on or outright deny the issuance of a comprehensive permit, resulting in more control over the type, location, and design of residential development while continuing to meet housing needs through HPP strategies. Appendix B contains a more detailed description of the Safe Harbor process.*

*Achieving the 0.5 percent annual increase entitles a community to one year of Safe Harbor while reaching one percent or greater allows for two years. Once this plan is accepted by the MA Department of Housing and Community Development (DHCD), Dennis needs to add at least 38 new units to its SHI per year to qualify for one year of Safe Harbor designation.*

### ***Funding***

*Every strategy and recommendation in this HPP requires funding. The core challenge of developing affordable housing is that by definition it will produce less revenue than what the market would otherwise dictate. In the absence of special cost-mitigating accommodations (such as increased density or expedited permitting) the Town must provide financial incentives in order to allow for feasible affordable housing development, either through direct funding or the seeking of third-party funding sources. In the past, Dennis has successfully made use of a variety of funding sources: Community Development Block Grants (CDBG) and HOME funding from HUD, Community Preservation Act funding, and partnerships with nonprofits such as Habitat for Humanity and the local Housing Assistance Corporation. The town should continue to maximize the use of existing funding sources while exploring all potential avenues for new funding, as well as exploring new strategies to use municipal financial resources to encourage affordable housing development.*

### ***Maintain and expand regional partnerships***

*There are many nonprofits and regional organizations with the capacity to handle affordable housing issues on Cape Cod, and the Town should make every effort to maintain and improve existing relationships with these entities and forge new ones.*

### ***Make use of all possible State initiatives to maximize funding***

*As stated under the "Barriers to Development" section, money is always an issue for affordable housing development. That is why a key goal for Dennis must be to take full advantage of every available source of funding to maximize its ability to subsidize and incentivize housing initiatives.*

### **3. School Funding Infrastructure & Operational Costs –**

We are working from projections given at this time for budgeting purposes but, the number may be higher. Given this unknown, all budgets have been level funded with the exception of contractual obligations and fixed costs. We will not know the Chapter 70 number until approved by the Governor. I will update as soon as more information becomes available from the School District.

#### Infrastructure

Although there have been updates to both Wixon and Ezra Baker, the Town's school buildings remain in conditions that present potential financial liabilities to the Town. This has been stated for the last decade in budget messages from prior Administrations. As has been previously identified, it would be beneficial for the Town as owner of the buildings to continue to play a more active role in the planning for their reconstruction/rehabilitations/dispositions given the current condition and probable costs.

- a. Wixon School Building - (See also Town Building infrastructure item below)

#### DY Regional School District Operational Budget

The budget includes a five-year foundation enrollment rolling average. The School Superintendent has set up a meeting in October and January with the Chair of the School Committee, both Dennis and Yarmouth including the Chairs of the Select Board, Board School Committee liaisons, Chairs of the Finance Committee as well as Town Administrators and the Finance Directors from both Towns. For this projection a 6.3 % increase has been included with an update from the school expected in the first quarter of 2026.

#### Cape Cod Regional Technical High School Operational Budget

The budget before you includes a 2 ½ increase an estimate based on current enrollment but we will not have the firm figures from Cape Tech until February. Debt service for the CCRT High School project is: \$545,571

#### DY Middle School Building project

The construction of the new building began on April 30, 2021. The new DY Intermediate Middle School obtained substantial completion December 2022. The new school opened on March 1, 2023. Debt service for the project is: \$1,286,074

### **4. Near-term and Future Buildings, Infrastructure & Capital Projects, (in no particular order)**

There are many significant building and large capital projects that are of critical importance to the Town, public safety, and public works. Improvements are necessary to achieve optimal public service that drives revenue while balancing the quality of life for residents and tourists. That being said, there are over 60 municipal buildings located throughout the Town of Dennis. The average age of these structures is 50 years old. According to the current MA Interlocal Insurance Association (MIIA) "Statement of Values" the building inventory is worth approximately \$66.5 million dollars. There are many infrastructure projects actively underway and several in the planning/feasibility phase.

### **Near Term Capital Projects**

As the Board is aware, a number of Capital building projects that are not within the Budget and will require debt exclusions or alternate funding sources. These are very large, proposed capital projects on our near horizon, that if supported by the Select Board, would be before town meetings in the next 1-5 years. The challenge is to space them so that voters are not overwhelmed with significant projects at one town meeting. Further direction is necessary on prioritizing these projects by the Select Board. This will be a topic at an upcoming Select Board meeting.

#### **a) Nathaniel H. Wixon School Building “Wixon” & Grounds**

The former Nathaniel H. Wixon School, 901 Route 134, South Dennis, Massachusetts has been vacated by the Dennis Yarmouth Regional School District after serving the educational needs of the district for over fifty (50) years. In addition to serving the educational needs of middle school aged children, the Nathaniel H Wixon School has also served the needs of the Town of Dennis for Annual Town Meetings (auditorium), Little League Baseball (fields and concession stands), Pickleball (14 courts), softball, running track, playground structures, and as a municipal voting site within the town. The site location is graphically central to the community and the Cape and Islands region.

The property contains 34.40 acres and the Nathaniel H, Wixon school was first constructed in 1969 and later expanded in 1990 to include additional classrooms and a smaller gymnasium. The building totals 117,500 square feet on a parcel size of 34.40 acres. The building is primarily a 1-story, slab on grade facility but a sloping site allows a lower-level classroom wing at the rear. The building was constructed of exterior brick veneer with exposed concrete masonry units (CMU) on the interior at both the original building and addition. The building includes an enclosed courtyard, an auditorium, large and small gymnasium, cafeteria, commercial kitchen facilities, boy’s / girl’s locker rooms, administrative offices, in addition to educational instructional classrooms. The majority of mechanical, electrical, and plumbing systems are original to their date of installation. Multiple septic systems are reported to be utilized for sanitary needs. The building continues to utilize a UST for fuel oil to supply dual fuel burners at two (2) lower-level boilers.

The building and site are located within the Old King’s Highway Historic District and directly accessible from Route 134 and Old Chatham Road. A portion of the site adjacent to Old Chatham Road is utilized as a solar field with ground mounted photovoltaic (PV) panels. Additional PV panels are roof mounted on the school but have been reported to be non-functional.

#### **October Update to the Select Board**

It is required that we have an asbestos management plan in place to adequately protect the public and staff from hazards surrounding this substance. The school had an ongoing Asbestos Hazard Emergency Response Act (AHERA) Plan which included a number of safety measures. Including safety inspections, training, and cleaning.

August 2022 – Vertex – AHERA 3-year Re-inspection report

May 2, 2023 – Annual Town Meeting appropriated \$300,000 for maintenance of unoccupied building

September 22, 2023 - Vertex conducted Visual Inspection and Background Air Sampling

November 1, 2023 - Lease Termination with DY Regional School District

November 9, 2023 – Special Town Meeting appropriated \$300,000 for survey & testing of Wixon School

December 5, 2023 – Confirmed with Department of Labor that we needed Asbestos Management Plan prior to opening building to public, Select Board voted to drain building and discontinue use until further notice

February 14, 2024 – Signed contract with Nitsch Engineering for existing condition site survey, ANR plan, septic inspections (multiple locations), Environmental Site Assessment (Phase I & II) and draft asbestos management plan.

March 2024 – Surveyed plan of land “draft” completed

April 9, 2024 – Received conditional pass for all septic systems connected to Wixon School, this is somewhat of a misnomer since all septic systems are in an unusable condition, due to cracked pipes, roots in distribution tank, sinking pipes, etc. These conditions would have to be rectified prior to any use.

August 27, 2024 – Environmental Site assessment initial report, please note additional monitoring wells required, prior attempt was thwarted due to nesting fledgling osprey. Also scheduling removal of Underground Storage Tank (UST) which will add to this report a final evaluation of area around tank. We have confirmed with Dennis Fire Department that abandoning in place will not be permitted and removal will be required.

September 6, 2024 – Received draft version of Asbestos Operations and Maintenance Program for Town from Tracey Environmental Consulting, LLC. As this plan needed to be reviewed and approved by the Department of Labor, Lead and Asbestos Enforcement & Licensing, they were contacted for comment.

September 11, 2024 - TRC Environmental Corporation – additional survey for asbestos containing materials (ACM) that either were not previously tested or suspected.

September 26, 2024 – Zoom meeting Department of Labor to discuss Town Asbestos management plan.

September 27, 2024 – Received letter from Department of Labor (see attached) with bullet points of conversation and subsequent additional information regarding template documents, etc. Letter confirmed that we are responsible for the same type of ongoing testing, training, and cleaning similar to the DY School District, if we continue to enter building for any reason.

We now have the following information regarding the two major issues asbestos management and septic repairs:

\$269,000 – required initial asbestos cleaning by licensed asbestos company.

\$463,276 – monthly cleaning would be required (11 x \$42,116 = \$463,276)

\$50,000 – Estimate from Rowes Architect (\$25,000 + additional field inspections) for specifications/bid documents for septic repairs

\$500,000 – estimate from Rowes Architect amount to repair septic system

\$1,282,276

Please note monthly cleanings of asbestos would be cost prohibitive.

\$505,392 – monthly cleaning would be required (12 x \$42,116 = \$505,392 annually)

At this point there is no allocation of funds to support the above-mentioned measures either in capital or budget. The building continues to see vandalism (i.e. broken windows), to prevent the

need for entry into the building the Town has no option, but to board the windows and secure the building and we intend to do so at the earliest point in time (there should be sufficient funds to perform that task).

The Town may consider the abatement of the asbestos at some later date:

\$22,000 – Rowes Architect specifications/bid documents Asbestos Removal

\$625,000 – Estimate from Rowes Architect Asbestos Abatement

\$647,000

#### *Fiscal Year 2027 Updates*

**October 29, 2024** meeting, the Select Board voted unanimously to approve the Service Master estimate for the boarding of the first and second floor windows of the Wixon School Building. The Select Board also voted 4-1 to disband the temporary Wixon School Committee and the Board voted unanimously to direct staff to work on an article for the asbestos abatement.

**November 14, 2024** – Service Master completed boarding up doors/windows on exterior of Wixon building as requested.

**December 5, 2024** – Diesel fuel Underground Storage Tank (UST) removed. See memo dated 9-6-24 regarding UST as well as Fire Department reports and subsequent third-party testing results.

**March 4, 2025** – Select Board Meeting – Select Board consensus to temporarily put article for Wixon on hold for Annual Town meeting and focus on building maintenance and possibly bring article back in fall Special Town meeting to consider hazardous waste removal and up to and including demolition. Administration was asked to work toward that goal.

**April 8, 2025** – Additional hazardous material testing conducted by licensed asbestos abatement personal, they were made aware of current condition and did so wearing proper Personal Protection Equipment (PPE). This was done to complete process of putting together specifications for removal of known hazardous materials for bid packet.

**April 28, 2025** – Additional well drilling location for environmental site assessment (delayed last year due to osprey fledgling birds). Anticipate analysis results by end of May.

**June 10, 2025** – Received additional Hazardous waste survey and specification from Kleinfelder (consultant).

#### **Next Steps**

**August 12, 2025** – Select Board voted unanimously (5-0-0) to instruct staff to initiate an RFP for the demolition of the Wixon School building in advance of the 2026 Annual Town Meeting. Bid specifications will be prepared and staff will prepare an article for the Select Board review for placement on the warrant.

#### **b) Consolidation/Removal/Relocation of the DPW Municipal Building at Bob Crowell Road**

The property located at 30 Bob Crowell Road has been supported by the Select Board, and, in 2024 designated by Town Meeting as an affordable housing site.

The Town has a number of obstacles to tackle to achieve the goal of providing additional affordable housing. This site is currently being utilized by multiple departments (i.e. Municipal Buildings, Natural Resources, Beach, Recreation, Harbor, etc.). These operations need to be relocated from

this site to accommodate for the development of affordable housing. Also, a portion of this property is being considered for wastewater recharge.

- The site is secured by a 6' chain link fence over 1,600 feet. This secured area provides area for boats, vehicles and equipment.
- The DPW – Highway/Grounds and Municipal Buildings were all formally located on the site at Bob Crowell Road. Currently the following structures are in operation:
  - 30 Bob Crowell 2,400 sq/ft - former Highway Garage and Salt shed (now just salt shed). Salt shed houses beach chairs, tables, barrel, etc. in the off season.
  - 34 Bob Crowell 1,690 sq/ft - 5 bay garage. This is a storage area for Natural Resources, Recreation, Beaches and DPW.
  - 38 Bob Crowell 7,200 sq/ft - Municipal Buildings Garage. 11,290 sq/ft (please note the amount of garage space is inadequate and a number of storage containers have been added to attempt to accommodate).
- Other uses of site include outside storage of equipment – Barnstable County Dredge approximately 28,000 sq/ft and an additional 28,000 sq/ft by DNR and Harbor.
- 2001 – new DPW Headquarters was built at 120 Theophilus F. Smith Road. At the time the intent was to move municipal buildings functions to same facility, however, at the time it was felt to be cost prohibitive, and the size and scope of the building was reduced – not to include Municipal Buildings.
- 2001 during the exodus and subsequent departure from Highway Garage, other departments started storing materials, equipment, vehicles, boats, etc. within the old Highway garage. Since the building was no longer being maintained the structure began to deteriorate (i.e. hole in roof, interior and exterior paint peeling, etc.). The excess material and equipment were declared surplus or moved to other locations, additional shipping containers purchased to accommodate storage at Sesuit Harbor, DPW, etc.
- 2010 – estimated approximate size requirement to house all the above with minimal expansion at 18,000 sq/ft.
- 2012 – segment of roadway at 120 Theophilus F. Smith Road extended in anticipation of future development behind existing salt shed (see sketch).
- 2013 roof was replaced at 5 bay garage (34 Bob Crowell Road) by DPW staff (asphalt shingles).
- 2013 (December) Select Board voted to demolish old Highway Garage (formerly 30 Bob Crowell Road).
- 2014 Highway Garage demolished.
- 2016 the Municipal Garage roof (38 Bob Crowell Road) was repaired (epoxy coating to eliminate leaks).
- 2020 5 bay garage - doors replaced (34 Bob Crowell Road).
- 2022 – Bob Crowell Road site being evaluated for affordable housing and/or wastewater applications.

Prior actions:

- 11-9-22 Engineering proposal to create ANR plan of west section of 30 Bob Crowell Road for purposes of constructing a wastewater recharge area. Subdivides approximately 1/3 of this lot

· **9-23-22 – Requested that Select Board consider \$500,000 be funded to hire OPM, Designer to start process to relocate Municipal Operations from 30 Bob Crowell Road to 120 Theophilus F. Smith Road. This proposal was denied.**

· 9-13-22 - An estimate was worked on with the assistance of Brian Humes (Architect) for the construction of a 15,000 sq ft building (approximately the area currently being used). The cost of construction was estimated at 4 million dollars. Due to the cost being in excess of 1.5 million an Owners Project Manager (OPM) and Designer are required by MA General Law

· 8-16-22 the Select Board created a goal to have this property developed for affordable housing

· 7-20-22 – Physical Site Assessment completed – “Results of this investigation did not identify any MassDEP reporting conditions”

· 3-25-22 – use of CDBG funds for environmental site assessment approved

2024 Property designated by Town Meeting Article for the use of housing

2024 \$120K grant received for housing feasibility by Mass Housing Partnership

This property ranks very high for a wastewater recharge area; any housing should be with a wastewater easement.

### **FY27 Updates**

- The Select Board endorsed a Mass Housing Partnership grant to determine feasibility for future housing on this site. This grant is underway. The Board needs to provide further direction on next steps with the Municipal Buildings facilities. We will potentially lose housing grant funding without policy direction on a plan for the removal of the buildings **onsite**.
- Final Feasibility Report from consultants September 2025
- Summary of Report – “Given the physical location and characteristics of the site and the permitting requirements for multi-unit dwellings, the best possible avenue to proceed may be under the local zoning provisions of Section 4.9, Provisions to Encourage the Development of Affordable Housing, and Section 4.9.2.4 Municipally Sponsored Housing Projects. These provisions would allow the Town the greatest flexibility and local control through the Special Permit process in siting and design while still meeting the Town’s goals to revitalize the site and provide additional year-round and affordable housing. The extent of affordability desired by the Town may be achieved by maximizing efforts to pursue regional, state, and federal grants and other public subsidy programs, which have proven effective in advancing similar projects in size and scale in neighboring communities”.

### **Next Steps**

November 18, 2025 Select Board votes to send a letter to habitat for Humanity to gauge interest in doing a project in Dennis. Habitat responds they are interested. Select Board has directed the Affordable Housing Trust determine next steps subject to procurement and legal requirements and report back to the Board.

**c) West Dennis Graded School House***FY27 Update*

The architect for the project is Catalyst Architecture & Interiors from Yarmouthport. We recently received their updated proposal to include bidding, construction administration and close out in the amount of \$240,000. This contract is being prepared for execution.

The Owner's Project Manager (OPM) for the project will be LiRo Program and Construction Management, PC. From Needham, MA. LiRo has the relevant project information to prepare an OPM proposal. We estimate a fee of \$160,000 for the OPM services.

Next steps:

1. December 2025:
  - Execute contracts with Architect and OPM
  - Convene meeting with Architect, OPM and House Committee to discuss scope, understand each parties responsibilities, project priorities and establish schedule.
2. January 2026:
  - Commission hazardous materials testing to collect samples and draft report.
  - Architect begins detailed dive into project planning, moves into design development phase
  - Initiate discussions with regulatory and historic stakeholders

*FY26*

For the WDGS, the plan will be to engage an OPM first. We are looking to hire one to serve for all of our ongoing projects over \$1.5 Million; Carlton Hall, FD, WDGS initially. We are estimated a value of \$85,000 for their services. This will allow us to move to hire a design consultant. We are estimated the cost at \$275,000 for those services for a total ask in FY26 of \$360,000. This will allow us to create a final design and specification used for bidding. Utilizing this process will allow us to have a reliable budget estimate that will be requested for FY27.

Currently we are estimating a total project cost of \$4,500,701. To create a true cost plan, the Select Board will need to set policy decision on the vision of the building's use. This will allow design decisions to be made tailored to that use. For example, a full commercial complaint kitchen or a warming kitchen with intent for catered events versus preparing food onsite.

Recommended funding the OPM at the May 2025 Annual Town Meeting.

**d) Carleton Hall***FY27 Update*

The architect for the project is PRA Architects, PC from Cambridge, MA. PRA is currently underway compiling existing documents and CAD shell drawings for the building. The next step, once the limits of work are defined and the shell is complete, will be to put together a Mechanical, Electrical and Plumbing (MEP) plan then initiate design and documents.

The OPM for the project will be Vertex Companies, Inc. out of Norwood, MA. Vertex has the relevant information to prepare an OPM proposal. We estimate a fee of \$100,000 for these OPM services.

Next steps:

1. On going:
  - Architect continue with documenting existing conditions and development of restoration and MEP plan
2. December 2025:
  - Architect continues documentation work
  - Execute contract with OPM
  - Convene meeting with Architect and OPM to discuss scope, responsibilities and schedule
3. January 2026:
  - Commission hazardous materials testing firm to collect samples and draft report
  - Initiate discussions with regulatory and historic stakeholders

### *FY26*

At the May 21, 2024, Select Board meeting there was a general discussion regarding the completed Building Evaluation for Carleton Hall (4-26-24). An issue that was brought up was whether the cost to renovate may trigger full compliance. As part of that discussion the current market value would be needed. It is recommended that the Town have an appraisal conducted to determine this base line at which full compliance would be triggered. This appraisal is estimated to cost \$3,000,

Brian Humes, Architect from Jacunski Humes Architects, LLC presented the findings of the evaluation.

The evaluation pointed out a major mold issue in the building (basement) as well as ventilation, heating (lack of air conditioning), insulation, ADA non-compliance, etc. The cost estimates ranged from "do nothing" to \$4,000,000 based upon an a la carte type of options.

That being said this project will trigger Designer Selection process at minimum based upon what seemed to be a consensus on options desired (OPM if over 1.5 million). To be **conservative I** would recommend both OPM & Design Services be funded, if OPM is not required unused funds can be reallocated to be part of any construction at later date. If we obtain funding for the OPM/Designer this spring 2025 the Town can start process of creating plans/specifications, bid documents. Once we receive bid results from bid for construction/remodeling the Town can then seek funding for project in fall 2025 with actual bid numbers, this number would be estimated between \$300,000 and \$400,000.

Select Board directed Administration to conduct appraisal of property and prepare article for ATM for Design of remodeling to Carleton Hall and OPM services if necessary.

Recommended funding OPM, design and construction bidding and oversight at the May 2025 Annual Town Meeting.

### **e) Sesuit Harbor West Design and Construction Project:**

The Town of Dennis would like to design and implement landside improvements to their Sesuit Harbor, Town Marina property and facilities located at 351 Sesuit Neck Road. The general scope of this work was included a study outlining suggested improvements from a 2014 "Sesuit Harbor Use and Capacity Study" Completed by Woods Hole Group Inc. The comprehensive study looked at the entire Sesuit Harbor's east and west sides and water resources however, this project will

focus on the west side 351 Sesuit Neck Road property only. The study's recommendations for this property and facilities are to be looked at as a starting point but not an accepted or final design going forward.

Located at 351 Sesuit Neck Road and serves as the Town Marina at Sesuit Harbor. The existing site of +/-8 Acres consists of both wetland and upland areas.

#### Goals of project

Improved and better define vehicular (with and without boat trailer) circulation within the site. Maximize both vehicular and boat trailer parking to utilize the site most efficiently. Improved boat ramp queuing, launch and retrieval. Better define pedestrian circulation to improve safety and access.

Improved vehicular access to site by potentially adding a second curb cut from Sesuit Neck Road and better alignment of the existing curb cut with Highland Road. Expand/ improve pedestrian amenities such as picnic area(s), sidewalks, water access, etc. Site drainage improvements (Existing paved area drainage was redone in 2012)

Harbormaster building of ±206sf with an unknown date of construction (per assessor records). The facility is in poor condition and is inadequate to properly support year round harbormaster operations at the site.

Marina maintenance/ workshop building of ±720sf constructed in 1960 (per assessor records). The facility is in poor condition and is inadequate to properly support the necessary dock and general maintenance needs of the marina. Public restrooms building of ±256sf constructed in 1985? (per assessor records). Though the restrooms are functional they have limited capacity and are poorly located for safe pedestrian access and efficient utilization of the site.

New designs for all 3 structures should be compliant with flood zone requirements and with additional resilience considered. The buildings should be positioned on the site to best protect them from storm surge and with consideration for the best utilization of the site. Architecturally appropriate for the setting and the Old Kings Highway historic district.

As the design has moved towards bid preparations the Consultant, Catalyst Architecture Interiors has prepared an anticipated estimate of \$7.8 million dollars for this project. A funding source to pay for this project has yet to be determined.

If approved by the Town and all relevant permitting agencies, boards, and committees, it is anticipated that the proposed construction project would begin in early autumn, 2025, and will take two (2) years to complete. Construction will be done so as to minimize adverse impacts to harbor operations during the May – October boating season(s).

#### *FY27 Update - Proposed Sesuit Harbor Improvements*

In 2019 the Town of Dennis was awarded a Seaport Economic Council Grant. The grant amount was \$240,000 with a Town match of \$60,00 which was approved at the Special Town Meeting held on October 3, 2020. A Request for Qualifications for design services was due March 25,

2021. On April 2, 2021 the designer selection panel unanimously recommended to award Catalyst Architecture Interiors the design associated with Sesuit Harbor Improvements. This work was focused on the westerly landside buildings, parking and pedestrian areas.

As you are aware at the Annual Town Meeting (ATM) held on May 6, 2025, Article 33 “Sesuit Harbor West Design and Construction Project” was defeated at the ATM, but subsequently passed a ballot vote held on May 13, 2025. At the time of the ATM there was not a solicited bid for this project, and a firm number was not in place, which may have had a negative impact on ATM vote. At the August 26, 2025 the Select Board voted to complete the bidding process as to have a firm bid price for the October 21, 2025 Special Town meeting.

On August 13, 2025 (Revised 8-20-25) the Seaport Economic Council Grant Program issued their grant opportunity with a grant range between \$50,000 to \$3,000,000. Usually, the Seaport Economic Council looks favorably on applicants that obtained seed money for design through their organization, which the Town did. The timing of award coincides nicely with anticipated construction schedule, award in November 2025, Contract January 1, 2026. The application was due Wednesday, September 10, 2025. Between staff and the designer, the Town completed the application after being directed by the Select Board to do so (9-9-25).

The filed sub-bids were due September 26<sup>th</sup> and came in approximately \$200,000 underestimate. General Contractor bids are due October 8<sup>th</sup> and also came under estimate. Currently the anticipated bid amount is \$6,452,000 (\$1,548,000 under estimate).

### Next Steps

**At their November 4<sup>th</sup> meeting the Select Board set a date of January 5, 2026 for another Special Town meeting, for this specific project, to allow for grant result to be known prior to considering an award.**

In addition, the Select Board directed for all financial backup materials, including but not limited new or increased Harbor user fees to be presented to the Select Board at their December 9<sup>th</sup> meeting. At that time, the Board will consider whether or not an article for funding the appropriation for the project will advance to placement on the warrant.

### **f) ADA Transition Plan and Remediation –**

*From the FY2021, FY2022, FY2023, FY2024, FY25 Budget Messages with updates*

In 2019, through Community Development Block Grant Funding, Dennis contracted with Disabilities Access Consultants LLC for a full assessment of Town facilities with regards to compliance with the Americans with Disabilities Act (ADA). Dennis has \$7,729,855 in identified accessibility needs. Trail and sidewalk improvements will add to these costs. A presentation was made to the Select Board in the spring of 2019 summarizing the findings.

The purpose of the Town of Dennis Americans with Disabilities Act (ADA) Self-evaluation and Transition Plan 2019 Update is to document the results of the Town of Dennis’ review of access to programs, services, activities, events, facilities, parks, beaches, trails, and public rights-of-way by individuals with disabilities in order to determine if any discriminatory or potentially discriminatory practices, policies or procedures exist in accordance with the ADA. Title II of the ADA requires that public entities identify and evaluate any barriers or potential barriers that may deny individuals with disabilities access to the Town of Dennis programs, services, and activities.

Identified barriers are to be remediated with projected dates for the removal of barriers identified in the plan. *The ADA Self-evaluation and Transition Plan Update serves as framework to develop a road map to enhance access for individuals with disabilities regarding the Town of Dennis facilities, programs, services, and activities.* The ADA Self-evaluation is one tool that can guide the Town of Dennis through the barrier removal and implementation of the plan. This report contains findings and recommendations regarding the removal of potentially discriminatory barriers for individuals with disabilities. The development, implementation and the update of the ADA Self-evaluation and Transition Plan is required by the ADA and related accessibility standards for compliance for individuals with disabilities. This report describes the overall process and reports findings and recommendations to enhance the Town's compliance.

As the Board considers the budget and future budgets, the Town will need to prioritize and implement these needs, from those that can be addressed through routine maintenance, to future Town capital projects. The added funding will assist with these needs as well. The full report is available for review.

#### **5. Solid Waste Disposal and Recycling –**

Overall, the budgetary message surrounding our Municipal Solid Waste (MSW) management program is a good one. The last few years the recycling market has been extremely volatile and consistently becoming more expensive. A market that once produced a revenue, now can cost more the trash disposal. However, Public Works consistently explores market options to allow for material management at the lowest cost. A combination of this strategy and the stabilization of the market overall has allowed for a reduction in the recycling line item in the amount of \$57,000.

Another example of improving operations to create budget efficiency was the installation of compactors dedicated to mixed paper. Prior to compaction, the paper would be dumped into open top containers filling rapidly; mixed paper is one of the largest recycling commodities we received. Now with the compactors in place, it has significantly reduced the number of trips we must take to the recycling processor. This has allowed for the additional in-house trucking to be reallocated to direct shipping construction and demolition debris instead of the mixed paper. Previously that serviced was outsourced. This has allowed for an additional cut to the transportation budget in the amount of \$50, 035.

December 31<sup>st</sup> our tipping contract with Reworld Sustainable Solutions, LLC (formally SeaMass/Convanta) ends. We have exercised all of our renewal options on the long-term agreement. Disposal of MSW is exempt from public purchasing laws (Chapter 30b). However, we did conduct a good faith process to identify other potential opens. Unfortunately, our options continue to be limited on Cape Cod. Through subsidiaries Win Waste Innovations, Inc. manages other transfer stations on the Cape. We explored those options as well a potential use of the rail. The Town does not produce adequate tonnage by itself to make that an economically viable option. They declined to provide a quote for that option or an alternative transfer station. We also contacted the Bourne Integrated Solid Waste Facility. They also declined to provide a quote to accept our MSW. As a result, we will be recommending executing a three year contract with Reworld for continued acceptance of our MSW at the Yarmouth Transfer Station. Partnering with other communities may be the only way to create enough of a market share to create other option viable. This time will be used to continue to explore those types of options.

Terms of the disposal agreement with Reworld will start at \$120.45 per ton. The annual escalator will be tied to the percent of change to the Northeast Consumer Price Index. There is not ceiling in the potential increase. This does leave us in a difficult position where we cannot predict what that increase could be over any given year. For this year we have reviewed our five year average for MSW tonnage accepted. It appears COVID may have skewed this average higher than what the average collection rate should be. We reduced our estimated tonnage received from 4200 tons to 3900. So, even with the contractual increases in the MSW disposal the Tipping Fee line item was decreased by \$21,140.

#### **6. Coastal Resiliency and Mitigation from Storm Damages –**

The Town is significantly impacted by natural hazards and a changing climate, making it essential to develop and implement priority actions that strengthen our community's resilience. Each winter season, Dennis experiences coastal flooding and beach erosion from storm events. In addition, severe weather is no longer limited to winter months; in July 2019—at the height of the summer tourist season—the Town sustained substantial damage from a tornado and associated straight-line winds. Despite these recurring and escalating risks, the Town does not currently budget proactively for natural hazard impacts.

The Town of Dennis has been designated by the Executive Office of Energy and Environmental Affairs (EEA) as a **Municipal Vulnerability Preparedness (MVP) Community** after completing the Community Resilience Building planning process. This designation reflects the Town's commitment to preparing for climate change. It also makes Dennis eligible to apply for MVP Action Grants through EEA and enhances our competitiveness for other state funding opportunities. These resources will support the Town's continued efforts to plan and implement priority climate adaptation and resiliency strategies.

However, reliance on grants alone is not sufficient. Setting aside dedicated funding to mitigate the impacts of storm damage should be a priority, particularly as these events grow more frequent and more severe. During the Town's most recent bond rating review, agencies specifically questioned how Cape communities are planning and funding strategies to address weather-related risks. Establishing a clear funding mechanism for storm damage mitigation is now not only a matter of public safety and long-term sustainability, but also an expectation of financial rating agencies.

While the Town routinely seeks and receives grant funding, additional local resources must be allocated to proactively prepare for and reduce the impacts of future storm events. A sustained, predictable funding approach will better position Dennis to protect its residents, infrastructure, natural resources, and financial stability.

#### **7. Collective Bargaining Agreements and Compensation –**

This budget includes all cost of living and contractual adjustments for Town employees, according to Collective Bargaining Agreements, Non-Union Personnel Policies or Employment Contracts.

Collective Bargaining Agreements for Police Patrol, Sergeants and Superior Officers, have been negotiated and will expire at the end of FY2028. Employment Contracts have also been negotiated.

Collective Bargaining Agreements for AFSCME-B, and IAFF have expired at the end of FY2025. AFSCME -B has changed Unions and will become a MassCop union and negotiate their next contract once established. IAFF has gone to arbitration, and a Hearing will be heard in January/February 2026. Step adjustments should be carried in departmental budgets and calculated using the FY2025 Salary Schedules.

Collective Bargaining Agreements for AFSCME-A, MLDC, SEIU-A and SEIU-B will expire at the end of FY2026 and will be entering into negotiations this winter.

Over 71% of the Town's operating budget is made up of personnel costs.

In keeping with the Select Board goals, four of the Collective Bargaining Units received funding for a Classification and Compensation Study. Through an RFP process the Collins Center was retained to conduct the study for each union respectively. The SEIU/NUMA Compensation Market Adjustments, based on the findings of the Classification/Compensation Study conducted by the Collins Center was approved at the STM on November 9, 2023.

The AFSCME/MLDC Compensation Market Adjustments, based on the findings of the Classification/Compensation Study conducted by the Collins Center was approved at the STM on October 1, 2024.

Going forward, it is my recommendation the Select Board continue to support conducting compensation study on a more reoccurring basis.

#### Recruitment and Preparing for a Retiring Workforce

The public sector, and Dennis is no exception, is experiencing a major shift in its workforce staff as baby boomers (age 54 – 72) move into retirement. When our baby boomers retire, they take with them years of historical and organizational knowledge, working relationships, and critical capabilities. As a Town we must be systematic about transferring their knowledge. Through succession planning the Town is able to rely on its employees to carry out the mission of the Town, while providing public service and meeting goals and objectives. Budgeting for succession planning is critical to the success of our municipality. You will note, I am recommending a line in the Town Administrators budget for temporary salaries for the purpose of retaining talent when we have gap periods due to retirement.

#### Seasonal Salaries

In FY 2026 changes in the seasonal wage scale were implemented for a three (3) year period to allow the Town to be competitive in seasonal hiring, by taking into account the amount of advertising needed to be done, who the competition was and how to attract and retain qualified applicants. Currently all positions are at or above the State's minimum wage rate of \$15.00/hr.

Proposal for FY2027 is to retain the current pay structure. We will be looking to re-evaluate the current structure in FY2028.

Seasonal wages are based on the fiscal year and once voted by the Select Board wage adjustments are applied to seasonal hires on July 1<sup>st</sup>.

**8. Health Insurance –**

The Cape Cod Municipal Health Group Board vote on the insurance rates for FY2027 is scheduled for February 2026. We have received the CY2026 Retiree Insurance rates, and they increased between 5% – 20% depending on the plan. Most of our retirees will see 10% increase on 1/1/2026. For CY2025 retirees had an increase of 6.6% over 2024.

It is unknown at this time what the anticipated increase will be for FY2027. Employee benefits, especially health insurance represents one of the greatest challenges that the Town will face during the foreseeable future. It is expected that the health care industry will continue to recognize increases as experienced during recent years. As a result, it is expected that Health Insurance costs will be affected. I will update as soon as this number becomes available.

**9. Other Post-Employment Benefits (OPEB) –**

In Fiscal Year 2018, GASB 75 required all municipalities to record their unfunded OPEB liability on their financial statements.

OPEB liability remains a significant financial obligation. The Town through its OPEB Trust Committee has begun to make strides in this area by recommending and setting aside funding. As stated during the last few budget cycles, the Board provided policy direction in setting aside funding for this liability. I would suggest the Board continue to set aside a reoccurring amount from available funding sources annually. The OPEB Trust Committee will be meeting to make recommendation for a proposed article for Town Meeting on funding. The Select Board goals include creating a funding plan for Other Post-Employment Benefits.

Per direction of the OPEB Trust, together with the Select Board; the strategy implemented in 2023 was to budget \$300,000 each year, to raise and appropriate this amount and reserve it for OPEB costs. Setting aside funding each year will lessen the burden to the taxpayers and could address the liability as a permanent funding source for Other Post-Employment Benefits. This budget includes setting aside \$300,000 for OPEB costs.

Last year was the first time in history OPEB assets were partially sufficient to cover projected benefit payments. This is entirely attributed to the conservative budgeting and fiscal practice of setting aside the additional \$300,000 as well as additional funds annually through utilizing a portion of free cash revenue.

*Last year, in order to balance the budget, the Board directed cutting the \$300,000 OPEB funding from the operating budget. This may need to be cut for the fiscal year 2027 budget as well.*

**CAPITAL**

The capital budget process is actively underway at this time and will be submitted under separate cover. Over \$6 million in requested capital projects is currently under review by the Capital Outlay Committee. Materials were forwarded to the Capital Outlay Committee in early October for the Committees review. Capital Outlay Committee is reviewing and plans to hold meetings thru December. The Capital Outlay Committee will present their recommended plan to the Select Board on January 6, 2026.

## **FINANCIAL MANAGEMENT**

The fiscal condition of the Town remains stable due to very conservative budgeting, multi-year forecasts, and the review/implementation of reforms to increase savings and efficiencies.

Work is done throughout the year with Department Heads to evaluate and prioritize departmental needs and financial requests recognizing the need to be flexible and adapt to changing situations. As variables arise, such as broken equipment, staff injuries/illnesses/retirements, new regulations or requirements, or storm/weather-related issues, each Department Head keeps me apprised as to the issues and proposed remediation. All Department and Division Heads review budget to actual spending reports on a monthly basis and are encouraged to review costs/charges for services and continually seek alternate funding sources to augment their programs and services.

### **Recommended: Town Needs New Revenue Sources to sustain Operating Fund Budget and the Capital Budget**

In Massachusetts, municipalities can tap into a variety of **additional revenue sources** beyond the property tax levy to fund their operations, capital projects, and other needs. These revenue sources allow cities and towns to diversify their funding streams and reduce reliance on property taxes, which are capped under **Proposition 2½**.

Additional revenue sources that Massachusetts municipalities commonly use:

#### **1. Local Option Taxes – recommend adopting all local options available**

Massachusetts municipalities have the ability to levy certain **local option taxes**, which are not part of the general property tax levy. These include:

- ✓ **Local Meals Tax:** Cities and towns can impose a local tax on meals sold in restaurants, up to 0.75% in addition to the state's 6.25% sales tax. Dennis adopted in 2010.
- ✓ **Local Hotel/Motel Tax:** Municipalities can add up to 6% on top of the state's 5.7% room occupancy tax. This tax applies to the rental of rooms for less than 90 days. Dennis adopted in 1987 at 4% and in 2020 went to 6% max.
- ✓ **Local Community Impact Fee for short-term rentals:** municipalities can add up to 3% to the state's tax rate. Dennis adopted the 3% maximum Community Impact Fee at the recent Special Town Meeting in October 2025.
- **Local Recreational Marijuana Tax:** in addition to the state-level sales tax on marijuana (17%), municipalities can levy a **local option sales tax** on cannabis sales. Local governments can charge up to **3%** on marijuana sales, which is collected by the state and then distributed back to the municipality. This gives towns and cities a direct share of the revenue generated by marijuana sales in their communities. Cities and towns can impose a local sales tax rate of up to **3%** on the sale of marijuana and marijuana products (both medical and recreational). Dennis does not have the Local marijuana excise tax adopted. It should be noted that 196 communities have adopted this tax

#### **2. Fees and Charges for Services – Yes in place in Dennis**

Cities and towns can charge fees for a variety of services that they provide to residents and businesses. These fees help offset the cost of the services provided:

- **Building Permits and Inspection Fees:** Local governments charge fees for issuing building permits, conducting inspections, and other regulatory services related to construction and development.
- **Public Safety Fees:** Fees for services like fire department responses, ambulance services, or police reports.
- **Recreation Fees:** Charges for use of parks, community centers, and recreational programs.
- **Water/Sewer Fees:** Many municipalities have water and sewer systems that charge residents and businesses for usage, which can help cover the cost of infrastructure maintenance and improvements.
- **Parking Fees/Fines:** Revenues from parking meters, fines, or permits.

### 3. State Aid – we get very little straight State Aid

Massachusetts cities and towns receive various forms of **state aid**. This can be an important source of funding, particularly for local education, public safety, and social services. Some examples include:

- **Chapter 70 Education Aid:** This is the primary source of state funding for public schools, which is distributed based on a formula that considers student population, income levels, and other factors.
- **Lottery Aid:** Revenue generated by the state lottery is distributed to cities and towns to help offset local budget costs.
- **Unrestricted General Government Aid (UGGA):** This is a block grant from the state to cities and towns that can be used for any purpose.
- **Specific Grants:** These are targeted funds provided by the state for particular needs, such as infrastructure projects, public safety programs, or health and human services initiatives.

### 4. Grants and Federal Funds – Yes. Dennis is very active with leveraging grant funding.

Municipalities may receive **grants** from the state or federal government for specific projects or programs. These can include:

- ✓ **Federal Grants:** Many federal agencies provide grants to local governments for infrastructure, public health, emergency management, and other initiatives.
- ✓ **State Grants:** In addition to state aid, the Massachusetts state government offers numerous grant programs, such as those administered by the Massachusetts Department of Transportation (MassDOT) for infrastructure projects or the Massachusetts Executive Office of Energy and Environmental Affairs for environmental programs.
- ✓ **Community Development Block Grants (CDBG):** Federal funding that can be used for a variety of community development activities, such as affordable housing, economic development, and public infrastructure.

### 6. Impact Fees and Development Fees – recommend we should look into

Municipalities can charge **impact fees** on developers to help cover the cost of new infrastructure and services that will be required as a result of new development. These fees can be levied for road construction, schools, parks, or utilities.

- **Development Impact Fees:** Charged to developers to offset the costs of public services and infrastructure that new development will require.

- **Affordable Housing Trust Funds:** Some municipalities charge developers fees to fund affordable housing initiatives or land banking programs.

### **7. Enterprise Funds – this will be first year with Wastewater Enterprise Budget**

Many municipalities in Massachusetts have **enterprise funds**, which are special revenue funds used to account for services that operate similarly to a business, where the revenue is generated through user fees and charges. These can include:

- **Water and Sewer Enterprise Funds:** Fees charged to users of the water and sewer systems help fund the operation, maintenance, and expansion of these systems.
- **Public Transportation Enterprise Funds:** In some areas, local public transit systems (such as buses or ferries) are funded through fares and other charges.
- **Golf Course, Parking, and Recreation Enterprise Funds:** Some cities and towns operate recreational facilities or services as enterprise funds, charging fees for usage to cover operational costs.

### **8. Public-Private Partnerships (PPPs) – Dennis has a great history of public private partnerships i.e., Veterans Home, Melpet Farms, Project FORWARD to name a few**

Municipalities may enter into **public-private partnerships (PPPs)** to finance, build, or maintain large-scale infrastructure or public service projects. In these arrangements, private entities may help fund the project in exchange for a long-term contract to operate or manage the service. For example, cities might partner with private companies for the construction of affordable housing or the operation of a toll bridge.

### **9. Sale of Municipal Assets – the former Town Hall Annex was sold through an RFP process for commercial space. Dennis would benefit from more license agreements for use of Town property i.e., Sea Street Beach parking lot and its use by Pelham House**

Some municipalities sell or lease **public property or assets** to raise funds for other needs. This might include:

- **Sale of Surplus Property:** Cities or towns might sell underused public land, buildings, or equipment to generate one-time revenue.
- **Leasing or Licensing:** Municipalities may lease land, parking facilities, or other assets to private companies for long-term revenue generation (e.g., leasing land for telecommunications towers).

### **11. Tax Increment Financing (TIF)**

**Tax Increment Financing** is an economic development tool where future property tax revenue from a specific development area is used to finance improvements in that area. The increased property taxes generated by new development or redevelopment are earmarked for funding the project.

Diversifying revenue sources, will enable meeting the financial needs of Dennis operations while keeping property taxes within the limits set by **Proposition 2½**. We must carefully consider how to balance these revenue sources to ensure fiscal sustainability and fairness for residents and businesses alike.

## CONCLUSION

Strategic and conservation-minded budget planning efforts have placed the Town in a much stronger financial position than many other municipalities in the Commonwealth. The ongoing challenge is to maintain service-level expectations within the desired funding parameters while preserving our excellent AAA Bond Rating in accordance with the municipal guidelines used by rating agencies. As we enter FY2027, we are at a point where a broader dialogue is necessary regarding how we continue to sustain salaries and benefits for employees and retirees—costs that comprise the majority of the budget. Our services to residents span administration and finance, education, public safety, public works, health and human services, and culture and recreation. With several significant costs still unknown, there may be a legitimate need to reduce budgets as we progress through the review process.

As previously noted, several cost items and final figures were still pending at the time of this budget's preparation. We await the formal transmittal of Education budget recommendations from the Regional School Committees. Further review and deliberation of the Town Administrator's FY2027 Budget Submittal will occur with the Select Board, followed by their recommendations to the Finance Committee. Accordingly, it is likely that some of the Town Administrator's recommendations will be revisited and that forecasts will be updated as we advance through the upcoming months of public budget review.

I remain committed to fulfilling my fiduciary responsibility to carefully evaluate escalating costs and explore solutions or options that benefit the Town as a whole. We will continue our collaborative approach to financial management—working in partnership with the Select Board, the Finance Committee, and the DY Regional School Committee—as we discuss the core services our community expects and needs, with full transparency of government operations. Town staff have been highly successful in securing grant awards, and we will continue to pursue innovative funding opportunities and partnerships to support programs and services.

We remain committed to meeting the expectations of Dennis residents. The FY2027 Recommended Budget reflects our collective efforts to provide exceptional services and our commitment to continuous improvement of the community. The Administration and Department Head Management Team will continue to work collaboratively to develop creative approaches that position the Town to effectively confront complex challenges and enhance services within the limits of available resources.

The release of this document marks the beginning of a process during which additional information will emerge—potentially requiring adjustments to operating and/or capital budgets prior to Town Meeting. I look forward to discussing the recommendations contained herein with the appropriate Boards and Committees over the coming months.

I would like to thank the Select Board for its leadership and policy direction throughout the development of the FY2027 Budget. I also extend my appreciation to the Finance Committee for its support and dedication to this important process. I want to recognize the Town's Department and Division Heads for their professionalism and commitment; their input and institutional knowledge proved invaluable. I also acknowledge the Administration team—Executive Assistant April Pereira, Administrative Assistant Delaney Campbell, HR Director Paige Eppolito and

Assistant Town Administrator Greg Rounseville—for their continued assistance and support throughout the budget’s development. I am especially grateful to our Finance Director, Josee Cardinal, for her diligent work and fiscal guidance, which ensured the quality of this document and the integrity of the budgetary process.

Finally, I appreciate the knowledge, perspectives, feedback, and support provided by the many taxpayers who are deeply invested in our community. As always, I welcome your continued comments and input on how to make the Budget Process and Summary even more user-friendly.

#### **ACTION & NEXT STEPS**

As previously mentioned, it is likely that we will revisit some of the recommendations and update forecasts as we move through the next several months of the public budget review process. The overall total Fiscal Year 2027 budget review as well as departmental budgets will commence with a presentation to the Select Board on December 2, 2025. The budget will be back before the Board on December 9, 2025, for secondary review and any final departmental presentations. **I would ask the Board provide the Town Administrator with any guidance, suggestions, and/or support for the budget. In addition, Board members can begin to review the budget challenges and fixed costs and consider any possible changes or strategic policy action steps that may be necessary to sustain this portion of the budget.**

Finally, I am hopeful to have the final School Districts assessments, as well as the final group health insurance figures in January. I will advise the Board accordingly as soon as these numbers become available. The recommended budget will be passed along to the Finance Committee for their review and analysis during the months of January and February.

I look forward to working with you throughout this important process, thank you for your time and thoughtful considerations.

Respectfully submitted,



Elizabeth Sullivan, [ICMA-CM](#)  
Town Administrator

Enclosures:  
Budget Book Summaries  
Financial Forecast

## **BUDGET MESSAGE ATTACHMENTS**

**ATTACHMENT A – BUDGET GUIDELINES**

**ATTACHMENT B – BUDGET/TOWN MEETING ARTICLE REVIEW SCHEDULE**

**ATTACHMENT C – BUDGET CALENDAR**

**ATTACHMENT D – SELECT BOARD GOALS**

**SEASONAL SALARY SCALE**

**FORECAST**

**ATTACHMENT A –  
BUDGET GUIDELINES**



## MEMORANDUM

**TO: DEPARTMENT HEADS**

**FROM: ELIZABETH SULLIVAN, TOWN ADMINISTRATOR**

**DATE: SEPTEMBER 19, 2025**

**SUBJECT: FY2027 BUDGET GUIDELINES**

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Based on preliminary estimates for Fiscal 2026, at this time, the following budget guidelines are recommended to all Departments:

1. **Prepare a level funded budget** – No increase in services from FY2026. In your budget requests you should reflect current staffing levels.

**Except for:**

- Increases in mandated costs and other fixed costs that must be covered; Contractual, Utilities, Health Insurance, Worker's Compensation, Retirement, Group Insurance, Medicare, Central Purchasing/Electricity/Gasoline/Diesel, Property & Liability, Municipal Trash Collection.

**Salary & Wages**

Are according to Collective Bargaining Agreements, Non-Union Personnel Policies or Employment Contracts.

Collective Bargaining Agreements for AFSCME-A, MLDC, SEIU-A, SEIU-B, and Non-Union personnel have been negotiated and will expire at the end of FY2026. Dates for negotiations will soon be set up with bargaining units for FY2026 and beyond.

Collective Bargaining Agreements for Police Patrol, Sergeants, and Superior Officers, has been negotiated and will expire at the end of FY2029.

AFSCME-B, is pending negotiations due to a change in union representation. IAFF is pending due to Arbitration. Budget instructions for these two units will be forthcoming upon contract settlements.

Please remember to include any positions that are currently vacant when calculating salaries for your department. Salary schedules will be available and distributed.

**Do not incorporate any new personnel requests into your budget.**

**2. Seasonal Salaries –**

Seasonal Salaries for FY2027 have been approved by the Select Board and should be used in your departmental request for seasonal salaries. Again, this year along with your budget request you will be completing the “Seasonal Salary Worksheet”, projecting seasonal man-hours and salaries for FY2027. This document will be used as backup to your department’s seasonal salary request. Please do not incorporate any new seasonal personnel requests into your budget.

**3. Deadlines and Overall Budget Calendar –**

Finance will be meeting with staff on Thursday October 2<sup>nd</sup> to review the budget guidelines and budget entry process, further details will be sent out by Finance.

Budgets are due to Finance on or before Tuesday October 24, 2025.

In addition, attached to this budget guideline is a tentative budget timeline/schedule. This is to give you an idea of what the schedule will be like going into the budget season up to Town Meeting. These dates are not set, but, will be used as an overall guideline for scheduling purposes. You will be notified of deadlines during the process.

Thank you for your anticipated cooperation in this upcoming budget season.

**ATTACHMENT B –  
BUDGET/TOWN MEETING  
ARTICLE REVIEW SCHEDULE**

# BUDGET-CAPITAL-TOWN MEETING CALENDAR

## FY2027

### SPECIAL TOWN MEETING – October 21, 2025

OPEN SPECIAL TOWN MEETING WARRANT TO ARTICLES	May 20, 2025
STM WARRANT CLOSES TO CITIZEN PETITION ARTICLES	September 2, 2025
FEE HEARING	September 9, 2025
LAST DATE TO POST SPECIAL TOWN MEETING WARRANT	October 7, 2025

### BUDGET CYCLE

DEPARTMENT CAPITAL REQUESTS DUE	September 30, 2025
TA ISSUES FY2027 BUDGET INSTRUCTIONS TO DEPARTMENTS	October 2, 2025
FINANCE HOSTS BUDGET TRAINING FOR DEPARTMENTAL STAFF	October 2, 2025
<b>DEADLINE</b> FY27 BUDGET INPUT BY ALL DEPARTMENTS INTO EXCEL/MUNIS	October 24, 2025
CAPITAL MEETING WITH DEPARTMENTS	October – November
ASSESSORS CLASSIFICATION HEARING	November 18, 2025
REVIEW BUDGETS WITH TOWN ADMINISTRATOR AND FINANCE DIRECTOR	November 5 + November 6
SELECT BOARD BUDGET MEETINGS-TA PRESENT BUDGET	December 2 + December 9 (December 16 if needed)
CAPITAL OUTLAY PRESENTATION TO SELECT BOARD & FIN COM	January 6, 2026

### ANNUAL TOWN MEETING - May 5, 2026

ATM WARRANTS OPEN	January 6, 2026
SELECT BOARD REVIEW OF ARTICLES	February - March
FIN COM BUDGET MEETINGS	February 2026
DUE DATE FOR ANNUAL TOWN MEETING ARTICLES (FOR CITIZENS PETITIONS) 4:00 DEADLINE	March 17, 2026
ARTICLES CLOSE	March 17, 2026
FINANCE COMMITTEE REVIEW ARTICLES	March 1 – March 30, 2026
SELECT BOARD SIGN WARRANT	April 7, 2026
WARRANT POSTED & SENT TO PRINTER	April 17, 2026
WATER DISTRICT ANNUAL MEETING	April 23, 2026
LAST DAY TO POST WARRANT	April 28, 2026
ANNUAL TOWN MEETING	May 5, 2026
ANNUAL TOWN ELECTION	May 12, 2026

**ATTACHMENT C –  
BUDGET CALENDAR**

# DENNIS SELECT BOARD FY27 BUDGET REVIEW SCHEDULE

DECEMBER 2, 2025 4:00PM

1. **TOWN ADMINISTRATOR'S BUDGET KICK OFF**
2. **GENERAL GOVERNMENT**
  - 155 - MIS
3. **PLANNING/COMMUNITY DEVELOPMENT/DNR**
  - 171 – DEPT. OF NATURAL RESOURCES
  - 175 – PLANNING
  - 241 – BUILDING INSPECTOR
4. **PUBLIC SAFETY**
  - 210 - POLICE
  - 220 – FIRE
5. **HEALTH AND HUMAN SERVICES**
  - 548 - COMMISSION ON DISABILITIES
  - 541 - COA
  - 510 - HEALTH
  - 543 - VETERAN'S SERVICES
  - 599 - HUMAN SERVICES
6. **CULTURE AND RECREATION**
  - 610 - LIBRARY
  - 635 - BEACHES
  - 630 - RECREATION
  - 295 - HARBORMASTER
  - 640 – GOLF

**DECEMBER 9, 2025            4:00PM**

**1. GENERAL GOVERNMENT**

- 161 - TOWN CLERK
- 162 - ELECTIONS

**2. PUBLIC WORKS**

- 411 - ENGINEERING
- 192 - PROPERTY/BUILDINGS
- 422 - DPW
- 423 - SNOW AND ICE
- 424 - STREET LIGHTING
- 433 - WASTE COLLECTION

**3. FINANCE DEPARTMENT**

- 131 - FINANCE COMMITTEE
- 135 - FINANCE DEPARTMENT
- 141 - ASSESSORS
- 147 - TREASURER/COLLECTOR

**4. DEBT/SHARED EXPENSES**

- 193 - PROPERTY/LIABILITY INSURANCE
- 710 - RETIREMENT OF DEBT PRINCIPAL
- 751 - INTEREST LONG TERM DEBT
- 752 - SHORT TERM INTEREST
- 910 - FRINGE BENEFITS

**5. GENERAL GOVERNMENT**

- 122 - SELECT BOARD
- 151 - LAW DEPARTMENT
- 129 - TOWN ADMINISTRATOR
- 138 - CENTRAL PURCHASING

**6. CALL BACKS, IF NEEDED**

**ATTACHMENT D –  
SELECT BOARD GOALS**

# SELECT BOARD GOALS FY2026

## ADOPTED: OCTOBER 7, 2025

### 1. WASTEWATER

**Active and ongoing has been a high priority of the Select Board for a decade (multiple submitted a wastewater goal)**

- To continue efforts to work on the town wide sewer project to make it as economic feasible as possible for the property owners. Such work should also include the planning needed for the operation plans for the establishment of the rules and regulations, fiscal policies and definition of the role of Sewer Commissioners
- Discussion of wastewater connection fees

### 2. HOUSING

**Active and ongoing high priority of this and previous Boards (multiple submitted housing goals)**

- Continue to explore residential housing opportunities to help deal with the lack of affordable housing, yet continue to keep the character of Dennis
- Encouraging year-round housing with strategies of special legislation

### 3. TOWN FACILITIES

**Active and ongoing**

- Finish up work on existing projects that the town has initiated to include Carlton Hall, West Dennis Graded School, Northside former fire station project
- Continue planning, funding and implementation for all Town facilities
- Continue to review and consider Town Buildings Disposition and Rentals

### 4. MASTER PLAN/LOCAL COMPREHENSIVE PLAN

- Continue the work of implementing the Local Comprehensive Planning process of updating our Local Comprehensive Plan

### 5. EXPLORE CREATION OF A COMMUNITY CENTER

- Move the Community Center along to fruition
- Continue to look at other source of town funding for Town of Dennis Community Center
- Continues YMCA discussion and discussion of Town owned Community Center

### 6. DEVELOP TOWN WIDE PAID PARKING PROGRAM

- Implement parking policy/fees

# **SEASONAL SCALE**



## MEMORANDUM

TO: Elizabeth Sullivan, Town Administrator

CC: Josee Cardinal

FROM: Paige A. Eppolito, Human Resources Director

DATE: November 5, 2025

SUBJECT: Seasonal Wages – Fiscal Year 2027

In FY 2026 changes in the seasonal wage scale were implemented for a three (3) year period to allow the Town to be competitive in seasonal hiring, by taking into account the amount of advertising needed to be done, who the competition was and how to attract and retain qualified applicants. Currently all positions are at or above the State's minimum wage rate of \$15.00/hr.

Proposal for FY2027 is to retain the current pay structure. We will be looking to re-evaluate the current structure in FY2028.

Seasonal wages are based on the fiscal year and once voted by the Board of Selectmen wage adjustments are applied to seasonal hires on July 1<sup>st</sup>.

Thank you for your consideration on this proposal.

**TOWN OF DENNIS**  
**FY2026 SEASONAL HOURLY WAGE RATE SCALE**

DEPARTMENT/POSITION			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
GENERAL (All Departments)		<u>JOB CLASS</u>						
	Office Clerk	SECL	22.00					
	Library Assistant	LIBA	23.00					
	Sticker Seller	SSS	16.25	16.75	17.25			
	Sticker Sales Supervisor	STS	18.75	19.25	19.75			
	Gate Attendant	GAS	16.50	16.75	17.75			
DPW								
	Laborer	SLS/SLSO	17.75	18.25	18.75	19.25	19.75	20.25
BEACHES								
	Bank Supervisor	BKS	22.75	23.00	23.50			
	Beach/Lifeguard Supervisor	BES	22.75	23.00	23.50			
	Asst. Beach /Lifeguard Supervisor	ABSS	22.00	22.25	22.75			
	Head Lifeguard	HLS	21.00	21.25	21.75			
	Lifeguard	LS	20.00	20.25	20.75			
	Beach Monitor	BMON	19.00	19.50	20.25			
CONSERVATION								
	Conservation Officer	CONS	17.25	17.75	18.25			
	Naturalist-Plover Monitor	PLOV	17.25	17.75	18.25			
	Seasonal Staff Supervisor	CSUP	19.25	19.75	20.25			
ELECTIONS								
	Clerk	EWC			15.25			
	Inspector	EWI			15.25			
	Registrar	EWRS			16.00			
	Warden	EWWS			15.25			
GOLF								
	Clerk	GCS	15.25	15.50	15.75			
	Ranger	GRS	15.25	15.50	15.75			
	Starter	GSS	15.25	15.50	15.75			
	Cart Attendants	GCA	15.75	16.25	16.75			
	Range Pickers	GRP	15.75	16.25	16.75			
	Laborer / Horticulturist	SLCA	17.75	18.25	18.75	19.25	19.75	20.25
	Bank Supervisor/Adv. sales	GBS			19.25			
	Seasonal Golf Assistant	SGA			19.25			
HARBORMASTER								
	Assistant Harbor Master	AHS	18.75	19.25	19.75			
POLICE								
	Matron (8am-12am)	PMAM			17.25			
	Matron (12am-8am)	PMPM			19.25			
	Special Police Officer	SPOS			22.25			
	Community Service Officers	CSOF	22.00	23.00	24.00			
RECREATION								
	Recreation Counselor	RCS	17.25	17.75	18.25			
	Recreation Program Coordinator	RPCS	18.75	19.25	19.75			

# **FORECAST**

# TOWN OF DENNIS BUDGET FORECAST 2027-2031

## BUDGET OVERVIEW 2027

## HISTORIC BUDGET 2023-2026

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
<b>Expense</b>									
General Government	5,340,107	4,972,172	5,540,500	6,224,262	6,315,875	6,442,193	6,571,036	6,702,457	6,836,506
Public Safety	13,106,045	14,119,153	14,582,791	14,894,018	16,051,177	16,372,201	16,699,645	17,033,637	17,374,310
OPEB-\$300,000/Municipal Building Upkeep-\$300,000	100,000	-	-	-	-	-	-	-	-
Education--D/Y & Cape Tech	19,463,063	19,964,407	20,645,776	21,830,902	23,146,618	23,609,550	24,081,741	24,563,376	25,054,644
Education Debt-D/Y&Cape Tech	1,872,613	2,012,850	1,966,353	1,881,927	2,095,827	2,137,744	2,180,498	2,224,108	2,268,591
Public Works	5,715,050	6,476,847	6,897,532	7,050,735	6,968,731	7,108,106	7,250,268	7,395,273	7,543,179
Human Services	607,920	623,023	664,976	706,202	695,091	708,993	723,173	737,636	752,389
Culture and Recreation	3,732,707	4,008,851	4,158,150	4,392,966	4,476,598	4,566,130	4,657,453	4,750,602	4,845,614
Planning and Community Development	1,469,043	1,527,670	1,814,445	1,997,051	2,046,309	2,087,235	2,128,980	2,171,559	2,214,991
Shared Expenses (Fringe/Insurance)	8,923,125	9,438,015	10,075,343	10,100,683	11,463,878	12,380,988	13,371,467	14,441,185	15,596,479
Meals Tax Capital	382,264	450,000	425,999	450,000	450,000	450,000	450,000	450,000	450,000
Capital Override	1,936,553	1,984,967	2,034,591	2,085,456	2,137,592	2,191,032	2,245,808	2,301,953	2,359,502
Debt-General Fund/CPA/OFU/EXEMPT/NON EXEMPT	3,170,140	3,602,281	3,802,014	3,324,288	4,382,531	4,382,531	4,382,531	4,382,531	4,382,531
Other charges -Assessments/Elected Officials	765,444	771,364	790,143	139,170	143,181	146,044	148,965	151,945	154,984
Cherry Sheets	1,001,386	1,036,435	1,062,345	1,088,904	1,116,127	1,144,030	1,172,631	1,201,946	1,231,995
OTHER ATM STM Articles	263,244	549,457	15,000	-	-	-	-	-	-
Overlay	289,613	212,682	305,502	400,000	400,000	400,000	400,000	400,000	400,000
<b>Total Expense</b>	<b>68,138,317</b>	<b>71,750,173</b>	<b>74,781,461</b>	<b>76,566,564</b>	<b>81,889,535</b>	<b>84,126,776</b>	<b>86,464,195</b>	<b>88,908,209</b>	<b>91,465,713</b>
	3,658,120	1,077,201	81,004	128,530	(1,883,305)	(4,886,927)	(5,514,351)	(6,205,618)	(6,966,557)
	42,064,137	44,768,012	47,535,751	48,690,205	52,400,190	54,048,376	55,784,552	57,614,881	59,545,999
<b>Revenue</b>									
Cherry Sheets	854,587	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Local Receipts-Meals Tax	16,604,623	13,885,000	14,867,000	15,290,873	15,640,873	15,040,000	15,040,000	15,040,000	15,040,000
OTHER ATM STM Articles		339,643							
Available Funds (transfer,overlay,free cash)	2,633,683	3,524,490	3,445,437	3,327,061	3,112,566	3,000,000	3,000,000	3,000,000	3,000,000
<b>Non tax levy</b>	<b>20,092,893</b>	<b>18,549,133</b>	<b>19,112,437</b>	<b>19,417,934</b>	<b>19,553,439</b>	<b>18,840,000</b>	<b>18,840,000</b>	<b>18,840,000</b>	<b>18,840,000</b>
Tax levy	46,565,326	48,041,279	49,625,390	51,097,877	52,748,284	54,366,991	56,026,165	57,726,820	59,469,990
2 1/2% increase	1,164,133	1,200,975	1,240,622	1,277,447	1,318,707	1,359,175	1,400,654	1,443,170	1,486,750
Allowable New Construction	311,820	385,428	232,834	372,960	300,000	300,000	300,000	300,000	300,000
Adjustment	(1)	(2,292)	(969)	-	-	-	-	-	-
Tax levy limit	<b>48,041,279</b>	<b>49,625,390</b>	<b>51,097,877</b>	<b>52,748,284</b>	<b>54,366,991</b>	<b>56,026,165</b>	<b>57,726,820</b>	<b>59,469,990</b>	<b>61,256,740</b>
Other Adjustments:Cape Cod Commission	323,634	330,550	338,773	355,677	364,569	373,683	383,025	392,601	402,416
Debt Exclusion	3,338,632	4,322,302	4,313,378	4,173,199	5,721,231	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total Revenues</b>	<b>71,796,437</b>	<b>72,827,375</b>	<b>74,862,465</b>	<b>76,695,094</b>	<b>80,006,229</b>	<b>79,239,849</b>	<b>80,949,845</b>	<b>82,702,591</b>	<b>84,499,156</b>