



## Town of Dennis

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Wednesday, January 15, 2014

Board of Selectmen  
Town of Dennis  
Town Office Building  
485 Main Street  
Dennis, MA 02660

Dear Board of Selectmen;

Submitted herewith is the Town of Dennis' Requested Budget for Fiscal Year 2015. The requested budget includes funds for the general operation and maintenance of the municipal government including schools. Also included is a comprehensive listing and description of the Town's capital needs. Considerable effort was made in FY 2012 to develop a plan that accurately identifies a five-year projection of capital improvements. This year's submission adds to that effort. I have included a capital funding recommendation and summary description of each of the items recommended for funding as part of this submission.

The requested budget includes expenditures of \$52,225,397 balanced by non-tax levy revenues totaling \$13,282,604 and an estimated tax levy of \$38,942,793. This budget proposes to allocate \$100,000 in free cash, level funded from FY 2014. The tax levy will increase by \$1,499,964 or 4%. A \$375,000 increase in the tax levy is attributed to new growth as well as a \$231,902 increase in exempt debt. Seventy two percent of all revenue used to fund town services is raised via property tax. This is similar to the revenue split presented in the FY 2013 budget. Ninety two and one half percent of the real estate levy comes from the residential tax base.

The tax rate for FY 2014 has been approved at \$6.35 per \$1,000 of assessed valuation (based on the 2013 assessed values) for residential, personal and commercial/industrial property. The majority of the tax rate increase is due to Proposition 2 ½ Overrides for the Fire and Police Departments. The triennial, town wide revaluation was certified by the Department of Revenue to consistently and accurately reflect market conditions as of January 1, 2013, when tested against over 450 sales from 2011 and 2012. The total Fiscal Year 2014 Town valuation for all taxable properties is \$5,890,401,460. This represents a total valuation increase of \$49,293,360 or less than one percent (0.8 %) over last year's total assessment of \$5,841,108,100.

The average assessment for a single family home in Dennis for FY 2014 is \$394,200, an increase of \$1,600 over the FY 2013 average home assessment of \$392,600. One cent on the tax rate yields \$58,904 in property tax revenues. For FY 2014, the average annual single family tax bill is \$2,503

(394,200 /1000 X 6.35). This compares to \$2,391 for FY 2013 -- a net change of 4.7% -- or a tax dollar change of \$112.

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 pooled together with revenue generated from the real estate tax to fund most municipal appropriations.

## **BUDGET GOALS**

This budget is submitted consistent with several major goals. They are as follows:

- To submit a budget that complies with the statutory limitations of Proposition 2 ½;
- To properly fund salary adjustments as per labor contracts and town compensation policies;
- To budget utilizing the fiscal policies adopted by the Board of Selectmen;
- To continue the Town's efforts in establishing a recurring within the tax levy source of revenue though cash investment to fund a reasonable level of investment in the town's capital program;
- 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 FY 2015 and beyond;
- To identify emerging operational, capital and financial planning issues for future years;
- To provide a 2 ½% increase to school programs so that the commitments made and the performance improvements that have been made during the last few years do not unravel as a result of underfunding.
- To make prudent and surgical reductions to the municipal budget that push the departments to provide more with less, but allow the Board of Selectmen and professional staff to evaluate the ongoing effectiveness of these reductions so that adjustments can be made as the economy recovers if necessary in future years.

## **ISSUES RAISED AS PART OF THE BUDGET SUBMISSION**

### **A. Strengthening the Integrity of the Budget Process**

Dennis's budget performance has been improving during the last four years and will continue to get better as long as the "political will" is present to follow the Board's Fiscal Policies. The economy and reductions in economy sensitive revenue has been challenging for the Town. During the last five years, the Board has made a number of difficult budget and revenue decisions managing a sluggish economy. Lower than expected revenue collections in FY 2013 create some funding difficulties for us

as we plan for FY 2015. Unfortunately I am unable to continue the Board's policy of reducing the recurring commitment of free cash by \$50,000 in FY 2015. Reducing free cash by \$50,000 would require budget/service adjustments. Reducing or eliminating services immediately after asking the citizens to provide additional funding for increased Police and Fire staffing will not inspire confidence in the Community. Consequently, I am recommending that the Board suspend this policy for FY 2015 only. Additionally, I have taken the \$150,000 tax levy set aside for FY 2015 and used it to balance the operating budget. I believe we will be able to reinstate these policies in FY 2016.

Over the last few years we have made special effort to fund budgets to accurately reflect the demands placed on them. Adjustments in Police Overtime, supplies and materials, Fire Overtime, Workers Compensation, Health Insurance and Snow and Ice budgets have been made so that the appropriations more adequately reflect what is spent for those services in any given fiscal year. Although this budget submission is modest and invests very few additional resources beyond funding collective bargaining and other contractual commitments, nothing has been done to compromise these past budget funding efforts.

The establishment of a capital budget and dedicated revenue source to fund it helps greatly and addressed the Town's greatest fiscal weakness. As a result the Town was rewarded for its efforts in receipt of a bonding upgrade by the rating agencies in 2011. However, the buildings, their condition, upkeep and maintenance will be the Town's biggest challenge in the future. The reconstruction of the old Police Station and its adaptive reuse as a New Town Hall Annex and soon the construction of an addition for a unified Town Hall will help modernize the backbone of the Town's building inventory, (Annex, Town Hall Police Station and DPW building will all have had recent investment). The Board now needs to focus its attention on the Senior Center, the last town facility in need of serious investment. The Building Maintenance Superintendent has developed strong maintenance programs during the last year. Unfortunately, there is more work than there are hands. The worst thing the Town could do now that it has refreshed the condition of most of its buildings would be to embrace the building maintenance neglect practices of its past. Additional staff investment is necessary for the Building Division of the Public Works Department to be able to adequately care for the Town's facilities.

## **B. Cash Reserve Policy**

During each budget message during the last five years I have advised you that it would be wise to formally revisit policies around the accumulation of free cash, Stabilization Fund, Capital Improvement Funds and other special fund cash reserves. The Town has done a great job in accumulating resources. It now needs to define what they are to be used for and when a community like Dennis must insure that it can respond to any natural disaster that comes its way. Dennis' location, surrounded by water, makes it more vulnerable to the challenges of a natural disaster than a community located off Cape or more inland. Just recently, the Baker School roof issue reminds us of the importance of healthy free cash, capital improvement and stabilization fund balances. The cost implications of fixing the roof problem at the Baker School will be challenging. The roof compromise is really just a reminder that the Baker and Wixon Schools are Town assets as well, in need of systematic reinvestment. Their age and alleged condition screams for attention, planning and investment. Every year I have encouraged the Board to meet with the Finance Committee to address these issues and to fill the disconnect between the financial policies you adopted and their implementation by the Finance Committee. The two boards met last summer to discuss these policies. Unfortunately, the Finance Committee believed at the time that adopting financial policies as guidelines for action restricted their flexibility to set budget policy and control the appropriation process.

The Town's increased bond rating of AA+ is an asset and should be used judiciously in combination with a Comprehensive Capital Plan. One of the town's strengths is its unused debt capacity. It will need to tap a small portion of that unused capacity in the future to meet some of its infrastructure reinvestment challenges. The plan as presented during the FY 2015 budget process does not anticipate borrowing. However, it is not clear and there is no agreement between the Board and Finance Committee as to when it is appropriate to borrow within the tax levy and when it is not. Clear guidance and agreement between the two Boards is essential for us to be successful in the future.

### **C. Solar Power Purchase Agreement Revenue Policy**

Recently, Town Meeting approved and you signed power purchase agreements that+ allowed American Capital Energy to develop a solar energy farm on the Town's former landfill. The benefits of the development to the Town, the Water District and the Dennis/Yarmouth School District in the best case will bring an additional 18 million dollars to the Town and the two districts over a 20 year period. Construction of the facility has started and completion is within sight. Planning ahead for the use of these revenues is critical. There are a number of actions that the Town can take to provide relief, reduce future and current costs if it had a pool of resources available to it to invest now in anticipation of future liabilities rather than paying for those liabilities when they occur. Last year we established a fund to pay future retiree health care benefits ( often referred to as OPEB liability) that will save future Dennis tax payers millions of dollars. It is my recommendation that you take the revenue from the solar farm and deposit in the OPEB trust fund.

### **CAPITAL**

The capital budget is submitted under separate cover and although not a part of this budget should not be completely estranged from it either. More than four and a half million dollars of requests were received with recommended \$3,444,492 for funding, \$394,229 from the Beach Improvement Fund, \$586,000 from the Golf Improvement Fund, \$189,000 from the Ambulance Fund, \$1,989,619 through the Tax Levy and the Meals Tax, \$126,493 from the Capital Improvement Fund, \$100,000 from Waterways Dredge Fund and \$59,151 from old articles. Detail of Capital below.

## CAPITAL FUNDING SOURCES

### FISCAL 2015 Capital Recommendations

#### TOTAL FUNDING RECOMMENDATIONS

BEACH IMPROVEMENT FUND		394,229
AMBULANCE RECEIPTS		189,000.00
GOLF IMPROVEMENT FUNDS		586,000.00
DREDGE FUND		100,000
CAPITAL IMPROVEMENT FUNDS		126,493.00
OLD ARTICLES * SCHOOL		59,151.00
RAISE & APPROPRIATE		1,989,619
		3,444,492
<b>RAISE &amp; APPROPRIATE</b>		
Article ~		
<b>DEPARTMENT</b>	<b>PROJECT</b>	<b>COST</b>
ENGINEERING	Sidewalks Eng./Construction	\$ 225,000.00
ENGINEERING	DP* Rte. 28 Sidewalk Improvements Ph1	\$ 100,000.00
ENGINEERING	Secondary Roads	\$ 300,000.00
ENGINEERING	WD- Rte 28 Sidewalk Improvements Ph2	\$ 50,000.00
FIRE	Replace Fire Pumper 115 - 4 yr. lease	\$ 137,000.00
HARBOR	Maintenance Dredging	\$ 50,000.00
HARBOR	10 Year Comp. Permit Eng. & Permitting	\$ 165,000.00
HIGHWAY	Replace 1999 Dump Truck (H11)	\$ 205,000.00
HIGHWAY	Traffic Signal Repairs	\$ 20,000.00
INFORMATION TECHNOLOGY	Network Operating System Server	\$ 16,000.00
MUNICIPAL BUILDINGS	Roofing/Siding and Trim(Pines)	\$ 50,000.00
MUNICIPAL BUILDINGS	Harbor/Beach Bathrooms/Septic Upgrades	\$ 115,000.00
MUNICIPAL BUILDINGS	Window/Door Replacement Pines	\$ 60,000.00
MUNICIPAL BUILDINGS	Design Services Highlands	\$ 50,000.00
NATURAL RESOURCES	Replace 2008 Pick Up Truck I21	\$ 36,000.00
NATURAL RESOURCES	Dr. Botero Rd. Design, Permit, Construction	\$ 50,000.00
POLICE	Electronic Control Weapons	\$ 25,000.00
POLICE	Portable Radio Replacement	\$ 30,000.00
POLICE	Replace 5 Mobile computers	\$ 35,000.00
RECREATION	SeaView Playland Tennis/Basketball	\$ 96,200.00
SANITATION	Replace (4) containers	\$ 45,000.00
SCHOOL	School Entry Reconfiguration * Baker	\$ 30,000.00
SCHOOL	Security Upgrades-Variou	\$ 35,000.00
SCHOOL	School Entry Reconfiguration * Wixon	\$ 30,000.00
SCHOOL	Fencing Installation	\$ 10,500.00
		\$ 1,965,700.00
Article ~ Amend article		
<b>SCHOOL</b>	Baker Septic Reimbursement	\$ 113,583.00
\$	59,151.00	OLD ARTICLES
\$	30,493.00	CIF
\$	23,919.00	R & A



**Engineering ~ West Dennis Rte. 28 Sidewalks Improvements & Design ~ \$50,000**

\$50,000 is proposed to survey and begin design for the reconstruction of sidewalks along Route 28 in the West Dennis business center. A comprehensive survey is the necessary first step in determining the limits of construction, required easements and anticipated construction costs. . The existing sidewalk network along Route 28 in West Dennis is in deplorable condition. Route 28 is a state highway but sidewalks along the route are the responsibility of the town. Once a preliminary plan has been developed, the town may pursue the option of obtaining state and federal funds for the construction through the Cape Cod Transportation Program. With suitable plans, the Town may also seek other funding sources as well. The Route 28 business center in West Dennis is struggling and an attractive sidewalk network is a critical step in assisting this area.

**Engineering ~ Secondary Roads ~ \$300,000**

An appropriation of the \$300,000 is proposed this year to be allocated to repair and reconstruct various town roads under the Secondary Road Program. Repair scenarios include a variety of treatments such as chip sealing, hot mix asphalt resurfacing and total reconstruction. Since 2008, the town has provided a fairly significant appropriation of tax levy funds to replace or repair the various secondary roads throughout town. These programmed funds have helped raise the overall pavement condition of the Town's road network and secured it a valuable infrastructure asset. A good secondary road system is a necessary component of community character. As long as the Town continues its steady investment it will remain predictable and manageable.

**4th of 4 Lease Payments for Engine 115 ~ \$137,000**

In the FY'12 Capital Budget, the replacement of Engine 115 was approved and entered into a lease purchase agreement of 4 years at 2.89%. The final annual payment is \$137,000. This FY'15 request is the fourth year of the 4 year lease. This purchase was part of the department's apparatus replacement plan where we replaced a 1988 Pumper which was 25 years old and served its useful life as a first response truck.

**Dredging Maintenance Plan ~ \$50,000**

This \$150,000 request is split between two funding sources with \$100,000 coming from the Waterways Dredge Fund and \$50,000 from the tax levy. This request will provide funds for the continual maintenance dredging for the Towns' Waterways. This funding will allow dredging projects required for safe navigation and or tidal flush. The dredging projects will include but are not limited to Sesuit Harbor, Bass River, and possibly Swan River. This is consistent with the dredging maintenance recommendations by the [Woods' Hole Group Waterway's Assets Master Plan] Nov 2010.

**Harbor 10 Year Comp. Permit Eng. & Permitting ~ 165,000**

\$165,000 is being requested to pay consultant fees for the survey, engineering and permitting necessary to obtain a 10 year comprehensive dredge permit (CDP from State and Federal environmental agencies for the dredging of Bass River, Swan Pond River, and Sesuit Creek. The CDP that would cover all the existing permitted dredge areas as well as new dredge areas within the town waterways in the Bass River, Swan Pond River, Chase Garden Creek and Sesuit Harbor areas. In addition to pursuing permits to dredge navigation channels, mooring fields and areas of habitat improvement, the permit application would also seek permits for disposal areas, dewatering sites and beach nourishment areas. Having all these items in a 10 year permit will allow responsible town staff to efficiently and effectively plan and manage and maintain the town's many waterways and beaches which are of critical importance to the cultural and financial welfare of the town.

**Highway Replace 1999 - 6 Wheel Dump Truck (H-11) - \$205,000.**

This request is for the replacement of an existing 6 wheel dump truck this request is part of our fleet replacement program. This vehicle is a front line vehicle and is used for plowing/sanding operations as well as on projects throughout the year. The vehicle hauls stone, sand, loam, stumps and other materials. The truck is 16 years old and has exceeded its optimal replacement period by 6 years. This vehicle is within 1,000 hours of reaching its optimal replacement (8,000 hours industry standard). Expected life of the vehicle when purchased was 10 years. Maintenance costs at 52% (\$34,568) of original purchase price (\$65,784). This vehicle is no longer in production and it has become exceedingly difficult to obtain parts. The age and condition of this piece of equipment requires an ever increasing repair expense to keep the equipment running. This vehicle has significant frame corrosion and the wiring/control box is mounted externally and has become corroded from exposure. This condition causes the truck to shut down when it becomes excessively wet (i.e. rain & snow storms). The Town is particularly vulnerable during storm events, when we need the vehicle the most. Loss of the equipment hampers departmental response time and organizational effectiveness. Purchase will help maintain a limited equipment repair and maintenance budget while providing the employees with a safer and more reliable tool to perform required critical public safety work efficiently and productively.

**Highway ~ Traffic Signal Repair - \$ 20,000**

This proposal is to replace existing traffic signals lamps and wiring at Depot Street/Upper County Road and Depot Street/Lower County Road. This would complete the comprehensive replacement of all fixtures and wiring back to the control panel. The second phase of this project will be to replace/repair the control panels/boxes and sensor loops in the pavement (see FY 16-17). The signal bulbs were converted to LED's, 10 years ago, but the lamp housing and wiring is original and is 20+ years old. There is rust and holes that have exposed the wiring to the weather and only exacerbate the frayed and brittle condition of the internal wiring. These traffic lights have been maintained and repaired when necessary within the limits of the operational budget. When the lights do not work it creates an unsafe road condition and may lead to accidents.

Please note the intersection at Upper county/Route 134 is currently under construction and should be completed in 2015, Bob Crowell/Route 134 and Setucket Road/Route 134 are also scheduled to be completed in 2015. The intersection at Market Place/Route 134 is not part of the replacement program due to the pending Lowes intersection improvements.

**Information Technology ~ Network Storage~ \$16,000**

\$16,000.00 is proposed this year to increase out network storage. In 2011 we virtualized a majority of our servers. We have had excellent results from this and we now need to add more storage so we can handle the storage needs of the town. The GIS, Email and data storage have utilized larger than expected storage, we would like to expand that to encourage more use. This will also give us room to virtualize the golf environment and have expansion for growth. More storage will allow us to grow the system as we continue to digitalize more and more documents. Our email system also needs more and more storage and this will allow us to direct more storage and memory were we see there is a need.

**Municipal Buildings ~ Design Services Highlands Golf Course- (1984 – 29 years old) - \$50,000**

The intent of this proposal is to obtain construction plans to expand the dining area and office space at the Highlands Golf Course. The size of the existing dining area is insufficient to provide adequate

space to accommodate for tournaments and/or functions, as compared to comparable size courses. This places the Town at a market disadvantage and reduces prospective revenue sources. The size and condition of the current dining area limits the desirability for the restaurant lease. This improvement will have the benefit of increasing the desirability for the lease and increase the projected competition and concurrently the amount paid for the lease. The other issue is inadequate office space.

The office space is cramped at best and is the equivalent of working in a hall way. It is difficult to remain productive when consistently interrupted by the lack of separation. At the time of construction, the office space was designed for 2 or 3 employees, there are currently between 5 and 6 employees utilizing this space. The Golf Courses generate surplus revenue of approximately  $\frac{3}{4}$  of a million dollars annually; the intent would be to reinvest into the operation that is generating a consistent revenue stream. This would provide the Town with a plan and cost estimate for future renovation to be submitted next FY.

**Municipal Buildings ~ Replace the Windows and Doors at the Pines Golf Course - \$ 60,000**

The existing building is 48 years old. The windows and doors are metal clad and the seals are worn and failing. The interior of the windows are showing indications of weeping of moisture and can be difficult to open/close. These windows and doors are not as energy efficient as they should be. It would be the intent to change out these doors and windows with energy efficient products, which should reduce the energy consumption for air conditioning. It is also the intent to apply for any grant opportunities that may arise during the process to offset the cost, if available.

**Municipal Buildings ~ Replace the sidewall (shingles) at the Pines Golf Course - \$ 50,000**

In many places the shingles are brittle and cracking and/or are thinning due to weathering. Further degradation of the sidewall (shingles) will impact expanded damage. Water (from rain and snow) penetrating into the building will cause damage to the plywood and interior of the building. This would encourage insect and pest damage. The renovation of this building will improve the viability of the course.

**Municipal Buildings ~ Replace the existing restroom on the East side of the harbor - \$115,000**

This is part of a strategic plan to replace all seven (7) comfort stations located throughout the Town. These comfort stations exceed 40 years old and are in great need of upgrade. There is insufficient lighting, windows or proper ventilation in these bathrooms, they are in constant need of maintenance due to age and condition (rot and insect damage) and are not ADA compliant. The lack of ventilation creates poor air quality/odor which is a constant cause for complaints from the public. The intention is to replace one comfort station every year until all these are replaced with concrete bathrooms.

A study that was completed on October 18, 2013 by the Woods Hole Group stated "the Town Marina facilities are not of the quality of design necessary to properly service future boating customers nor generate maximum possible financial return" and further stated that a "full renovation/replacement of the facilities" should be implemented this proposal would be a small step in the betterment of the harbor facilities. This initiative will provide the public with a comfort station that will accommodate for all the public and bring this building up to current standards. Since this building will be precast concrete the maintenance will be greatly reduced and/or enhanced (these are easier to keep clean and will require less annual maintenance), it will eliminate repairs due to rot and insects and provide for the public needs long into the future.

**Police ~ Portable Radio Replacement Program ~ \$30,000**

In FY 13 we began the first of a 4- year program to replace portable radios. Twelve radios were purchased and issued in July 2012. In FY 14 - 14 radios were purchased. The information on the radio project provided last year is included below:

For several years we have been evaluating the condition and replacement needs of the Department's portable radio hardware. We were holding off on a request to purchase portable radios because we knew a "rebanding project" was underway and that we might be receiving new portable radios as part of the project. Last year we learned that we would not be receiving new radios as part of the project and I included a 4- year Capital program to replace our portable radios as part of my FY 12 Capital submission. The Capital program was scheduled to begin in FY 2013 and continue through FY 2016. I have noticed that the program was left off of this year's Capital Budget request.

Our current cache of portable radios was purchased in 1996. The radios were used during the 1996 Olympics and then purchased through Motorola. The radios are no longer supported by Motorola and it is difficult, at best, to find parts. Motorola portable radios are expensive (over \$2,000.00 per portable) however since we are on the Commonwealth's 800 radio system we must purchase Motorola radios.

#### **Police ~ Electronic Control Weapon Purchase ~ \$25,000**

Over the last 18 months we have been testing Electronic Control Weapons (commonly referred to as TASERS) for the Patrol Force. We purchased 8 units with Seized Asset funds for the trial period. The weapons have proved to be a critical tool for officers to subdue suspects and even the threat of a TASER application can bring suspects under control without any additional use of force. Experience has shown that the ability to employ the TASER has resulted in less incidences of actual physical force by officers, reducing the possibility of injury to the suspect and the officers. Total cost to outfit all sworn personnel - \$25,000.00.

#### **Police ~ Mobile Computer (5)Replacement ~ \$35,000**

All of the Patrol Units and a number of support units are equipped with Mobile Computers. In today's work environment it is no longer a luxury for officers to have computers in the cruisers – it is a necessity. Our current inventory of Mobile Computers is listed below:

#### **Natural Resources ~ Replacement of 2008 Chevy Silverado (DNR1) ~ \$36,000**

Item 21 is a Chevy Silverado pick-up truck purchased in Sept. 2008. This vehicle has been utilized as "the beach vehicle" since its purchase and as a result has been impacted by sand and saltwater. Optimal Replacement Year for this vehicle was 2013. Diligent daily maintenance plus multiple repairs by the DPW have enabled the truck to last more than 5 years. The truck now has 78,548 miles on the odometer and exhibits a significant amount of rust in the assembly. Costly repairs are required to replace these parts. It is important that DNR retains a pickup truck which can be used for hauling equipment and materials such as shellfish seed, mulch and lumber. A 4 wheel drive vehicle is mandatory to allow for beach driving.

#### **Natural Resources ~ Dr. Bottero Road Revetment Engineering Design and Permitting ~ \$50,000**

This roadway provides the only vehicular access to the Chapin Beach parking lot and the Agricultural Resources Corporation (ARC) facility which is a major supplier to commercial aqua culturists throughout Cape Cod. After completion of a Costs & Benefits Analysis, funding was granted at the November Special Town Meeting to pursue upfront agency input on a proposed revetment design. The requested funding will allow the Town to move forward with the completion of detailed engineering plans and pursue additional permitting steps based on agency comments.

**Multi-Purpose Court – Sea view Playland**

Currently there is not a tennis/basketball court south of Johnny Kelley Park in the Town of Dennis. Majority of kids live in Dennisport and South Dennis. This will give the residents and summer resident’s recreational opportunities in Dennisport that they have never had available. The total cost is \$96,200.

**Sanitation ~ Purchase 4 Containers – Transfer Station - \$45,000.**

In October 2009, Environmental Partners presented to the Board of Selectmen their Transfer Station and Recycling Area-Site Layout for the Town of Dennis. As part of the phased improvements the Town has eliminated commercial hauling and added compaction units which have not only reduced operating expenses, but have had impacts on capital outlay. The Town has removed approximately \$500,000 of items from capital outlay (e.g. containers & trailers). Although, the number of replacement containers have been greatly reduced it has not eliminated the need to provide an adequate amount of containers and maintain a container replacement program. The containers being replaced are 20 years old and are in need of being replaced.

The existing containers have deteriorated to the point that the doors are fatigued and are difficult to open and close, rust has corroded large portions of the structural components and the Town may be creating liability issues by continuing to operate over the road (i.e. flakes of rust dropping off containers while driving down road). The public may be inconvenienced due to inability to provide adequate number of containers for trash and recycling disposal.

**\*School Security Upgrades Phase III ~ \$35,000**

An appropriation of \$35,000 is proposed this year to continue a multiyear project to upgrade security systems in district buildings. Project will include additional monitoring for all schools, integrated burglar alarms with Genetec addition of recording/control devices to schools and installation of camera on access control doors This project will ensure the safety of students and staff in school buildings and is rated as a priority 1 by the District.

**School District ~ Facilities Area Fencing ~ \$10,500**

An appropriation of \$10,500 is proposed to purchase and install fencing around facilities area at high school to protect vehicles and other equipment. Fencing will eliminate unauthorized access to the area, and prevent injury and vandalism.

**\*School Entry Reconfigurations ~ Baker and Wixon ~ \$60,000**

An appropriation of \$60,000 (\$30,000 each) is proposed to reconfigure entry areas in both Wixon and Ezra Baker Schools. The current configurations have open access and little visibility from main office to entry doors. This proposal addresses a need to enhance security access to school buildings in light of recent tragic events where unauthorized people gain entry to schools. The proposal will provide enhanced security to students and staff and is rated a priority 1 by the District.

\*Meals Tax

**LARGE CAPITAL ARTICLE ~ OTHER FINANCING SOURCES**  
**\$1,365,229**

## **Ambulance Fund ~ \$189,000**

### **3rd of 3 Lease Payments Ambulance 107 ~ \$92,000**

A \$92,000 appropriation is proposed to be allocated to pay the final lease payment that replaced Ambulance 107, a 2004 Ford. This is part of the department's cycle rotation of the ambulance replacement program. The department runs 3 front line ambulances, in rotation plus 1 reserve ambulance only placed into service if one of the front line units goes out of service. This successful program ensures that a front-line ambulance is generally placed into reserve status within 6-7 years of service and normally 120-150,000 miles. The reserve ambulances are eliminated from the department fleet with 8-9 years and normally will be around 160,000 miles.

### **1st of 3 lease Payments Ambulance 104 Lease ~ \$97,000**

A \$97,000 appropriation is proposed to be allocated to pay the first of a 3 year lease payment that replaces Ambulance 104, a 2006 Ford. This is part of the department's cycle rotation of the ambulance replacement program. The department runs 3 front line ambulances, in rotation plus 1 reserve ambulance only placed into service if one of the front line units goes out of service. This successful program ensures that a front-line ambulance is generally placed into reserve status within 6-7 years of service and normally 120-150,000 miles. The reserve ambulances are eliminated from the department fleet with 8-9 years and normally will be around 160,000 miles.

## **Beach Improvement Fund ~ \$394,229**

### **Corporation Beach bath house: ~ \$202,922**

This capital request is for the construction of a new bath house at Corporation Beach. The \$202,922 represents the third year of a four year short term borrowing schedule to pay for this project. This money will be paid out of the Beach Improvement Fund.

### **Beach Paving: ~ \$70,400**

This request is for \$70,400 for paving. This is year two of the revised five year plan set up by the Town Engineer. This request will pave the area near the middle comfort station at West Denis Beach.

### **Corporation Beach Coastal Bank Protection Engineering Design & Permitting - \$115,907**

Corporation Beach, including the bath house/concession stand represents a significant revenue stream for the Town. The bath house/concession stand is located on a high coastal bank which recently sustained severe erosion. The Costs & Benefits Analysis recently completed for the BMAT included a review of seven (7) alternative designs for stabilization of the bank. A nonstructural design is proposed which provides protection for the bank while also maintaining the beachfront. Funding for the construction and nourishment of this coastal bank/dune is \$451,000. 4 year Ban with 1<sup>st</sup> year being \$115,907.

### **Replace Explorer 2007/ Trade with PD ~ \$5000**

The Beach Department has forgone their capital request to get a new truck for the department. Instead we will trade in our old vehicle with all the other police vehicles – in return keeping one of the police department's SUV's. This will create a savings of approximately \$25,000 to be used for other capital requests from other departments. \$5000 will be needed to cover the cost of loss of trade in value. We have done this in the past with the current vehicle we are trading in. We utilized this police vehicle for an additional 5 years because of the majority of the use is seasonal. Also it enables the police to utilize this vehicle during the winter storm season.

**Golf Improvement Fund ~ \$586,000**

**Golf Equipment Leasing Plan C ~ \$116,000.00**

An \$116,000.00 appropriation is proposed from the Golf Course Improvement Fund. This is year two of a three year lease of two (2) rough mowers, three (3) greens mowers, two (2) fairway mowers and a spray tank. We have determined that leasing "High Use" equipment versus buying this equipment results in cost savings, maintenance costs, and down time due to mechanical failures. Also, at the end of life expectancy, there is no residual value.

**Irrigation Pump Replacement Pines/Highlands ~ \$45,000.00**

A \$45,000.00 appropriation is proposed from the Golf Course Capital Improvement Fund. The scope of this request is for irrigation pump replacements at both facilities. The current pumps are fifteen years old and when quoted to either rebuild or replace them, it was more cost effective (less expensive) to replace them.

**Irrigation Satellites ~ \$40,000.00**

A \$40,000.00 appropriation is proposed from the Golf Course Capital Improvement Fund. The existing irrigation satellites are at least fifteen (15) years old. Replacement parts, as well as repair are unavailable. With a cost of \$5,000.00 each, and a significant number of total satellites, it is too expensive to replace them all at once time. These proposed replacements will take place over the next four years, using the old satellites for replacement parts.

**Dennis Pine Back Nine Renovations ~ \$325,000.00**

A \$325,000 .00 appropriation is proposed from the Golf Course Capital Improvement Fund. A master plan has been developed to renovate both golf courses. This proposal is for Phase 1 of a five-year renovation plan, consisting of bunkers, tees, drainage and cart paths. As with any golf course, it is necessary at a certain point to renovate key playable areas on both of the golf courses. With the current balance of the Golf Capital Improvement fund, we are finally at a point where we can address these issues. By doing this, it will not only increase the value of the Town's asset, but also facilitate in better playing condition and a more desirable, player-friendly facility for our members and guests.

**Golf Equipment Leasing Plan D ~ \$60,000.00**

A \$60,000.00 appropriation is proposed from the Golf Course Improvement Fund. This lease is for two (2) Greens Mowers and two (2) Rough Mowers.

**Dredge Fund ~ \$100,000**

**Dredging Maintenance Plan ~ \$100,000**

This \$150,000 request is split between two funding sources with \$100,000 coming from the Waterways Dredge Fund and \$50,000 from the tax levy. The request will provide funds for the continual maintenance dredging for the Towns' Waterways. This funding will allow dredging projects required for safe navigation and or tidal flush. The dredging projects will include but are not limited to Sesuit Harbor, Bass River, and possibly Swan River. This is consistent with the dredging

maintenance recommendations by the [Woods' Hole Group Waterway's Assets Master Plan] Nov 2010.

**Capital Improvement Fund ~ \$96,000**

**Engineering ~ Drainage ~ \$75,000**

A \$75,000 appropriation is proposed to be allocated to repair and reconstruct various drainage systems throughout Town. As mentioned during last year's capital request, the Department has seen an increase in drainage systems failures on town roads built during the 1980s, which is to be expected given they are typically 30 years old. The requested funds will provide for the replacement of failed systems as they occur and the continued installation of pollution control systems required by USEPA as part of the Phase II Stormwater Pollution Mitigation laws. In addition to the benefits that pollution mitigation brings to our endangered wetlands and waterways, failed drainage systems can be a safety issues for motorists, cause private property damage and undermine road pavement thereby impacting DPW maintenance budgets.

**Portable Fire Radio Replacement - \$ 21,000**

This project for FY '15, covers a 10% match of a possible Federal Fire Grant for the Dennis share of replacing 48 Motorola MTS 2000 hand held radios. Dennis is seeking to participate in a regional fire grant project with several other Cape Fire Departments. The current radios to be replaced were acquired in 1992 and parts for repairs for these units are no longer available. The total Dennis Fire cost for the radios will be approximately \$ 210,000.

**CAPITAL ARTICLE ~ SEPTIC UPGRADE ~ EZRA BAKER ~ \$113,563**

**School- EZRA Baker Septic System Replacement ~ \$113,563**

An \$113,563 reimbursement from the town is sought for the emergency repairs to the EHB septic system in the summer/fall of 2011. Originally thought cost could be covered by using unexpended funds on the Green Repair Project, but was not possible due to other anticipated costs. The recommendation will include amending Article 7 ATM 2010 to include funding for the Septic System Repair from other sources other than borrowing: \$59,151 from closure of old district articles, \$30,493 from the Capital Improvement Fund and \$23,919 from Raise & Appropriate ~ totaling \$113,563.

**NOT RECOMMENDED/DEFERRED ~ \$1,465,500**

**Johnny Kelley Phase II Lights ~ \$440,000**

This will initialize lighting at the Johnny Kelley Park tennis courts, basketball courts and softball field, This capital project has the option of doing the park in its' entirety of phasing it out one section at a time.

Costs:

- Softball field - \$230,000
- Basketball courts (2) - \$ 60,000

Tennis phase 1 courts (2)	\$ 90,000
Phase 2	\$ 60,000
Total	\$440,000

**School Telephone system ` \$105,000**

Currently the School has 5 different types of phone systems. Most systems are greater than 10 years old. The estimated cost of replacement is \$300,000. Upgrade and/or replacement of existing equipment will provide consistency and operational ability.

**School Wixon Playground ~ \$200,000**

Playground is obsolete and not compliant with current codes. It is also too small for the current enrollment size. Approximately 500 fourth and fifth graders attend Wixon and the current playground provides no outdoor recreational facilities for students.

**School Furniture ~ \$70,000**

This request is to be used for replacement of approximately 1800 desks in chairs in grades 1-7. Current equipment is in poor condition and is outdated. Estimated cost (\$110 cost per student) for the whole project is \$200,000 with the Town of Dennis's share \$70,000

**Harbor Dock/Finger Replacements ~ \$145,000**

This \$145,000 appropriation is for 1/2 of the 34 main supporting docks on the west side of the harbors' dock infrastructure. This appropriation was deferred from last years. With inadequate staffing in house the project will have to go out to competitive bid which is around 2/3 more expensive than doing the project in house.

**Highway Replace 2002 Dump Truck ~ \$205,000**

This request is for the replacement of an existing 6 wheel dump truck this request is part of our fleet replacement program. This vehicle is a front line vehicle and is used for plowing/sanding operations as well as on projects throughout the year. The vehicle hauls stone, sand, loam, stumps and other materials. It is important to note that we are attempting to consider the true life cycle cost of the fleet. By taking a comprehensive approach considering age, hours, condition, repair cost, salvage cost, downtime and obsolescence cost and financial impact it is the intent to reduce the overall cost while maintaining productivity and efficiency. This truck is 12 years old and has exceeded its optimal replacement period by 2 years. This vehicle is within 1,100 hours of reaching its optimal replacement (8,000 hours). Expected life of the vehicle when purchased was 10 years. Maintenance costs at 38% (\$34,201) of original purchase price (\$89,246). The age and condition of this piece of equipment will require an ever increasing repair expense to keep the equipment running. Purchase will help maintain a limited equipment repair and maintenance budget while providing the employees with a safer and more reliable tool to perform required critical public safety work efficiently and productively.

**Harbor Highbank Bulkhead ~ 170,000**

An \$170,000 request is for the replacement of the failed bulkhead at Highbank Road. The bulkhead is used primarily for parking of vehicles and to allow dingy access to moorings, offloading and re-loading of equipment, bait, fish catches, etc. The bulkhead serves as a barrier against erosion of the road and coastal dune.

**Fire Replace Dive Rescue 116 ~ 4 Year Lease ~91,000**

This unit is a 1990 GMC, converted Ambulance used for Dive equipment response and associated rescue equipment as needed. We have had this unit in our vehicle replacement plan now for several years. We propose a 4 year lease to be spread into the Town 5 Year Capital Replacement Plan. The Dennis Fire Department has a long standing Dive & Rescue component to our organizations function. We have a number of highly trained and certified public safety divers and the unit is also part of the Mid-Cape Dive Team. We are also responsible for ice rescue incidents and are called on frequently during the year for either dive or ice rescue dangers in the community. The truck to be replaced is not only maxed out in terms of storage capacity but there is not sufficient space to change for one or two people on route to emergencies and there is no room for lighting and other tool storage. This acquisition would increase our rescue capabilities and ensure our enhanced readiness. The truck to be replaced is approaching 24 years old. Readiness and reliability comes into question for emergency response and we will have to continue to use cramped space needed for response.

**Information Technology INET Initiative ~ \$39,500**

Withdrew request.

**BUDGET FORMAT**

The Budget is as much a communication tool as it is an accounting document. Although we have a goal to tie an appropriation to a measured outcome and service offered to the community to a budget appropriation much of that has been done informally. The Board needs to determine if it believes it is important to alter the format of the budget to add a dimension other than accounting to the document. Hopefully, it should be our goal to continuously upgrade its content so that it clearly articulates important policy matters needing the Board of Selectmen's attention. Some of this could be accomplished with little impact by trading off on some details by replacing it with expected measured outcomes tied to a particular service offered by the organization. The number of line items identified in the Town Meeting Budget Article is excessive when compared to many other communities. It restricts your flexibility at times to respond to shifting demands and unexpected and unforeseen service demands.

**BUDGET ASSUMPTIONS**

The following budget assumptions have been made:

- \$375,000 in new construction revenue.
- 2 ½% real estate tax revenue increases generating \$893,062.
- A net increase of 5.2 % or \$38,000 in state aid over the FY2014 spring appropriation.
- A net decrease of \$162,324 or 1.6% of local receipts over the FY2014 Budgeted all of which represents 97 % of what was actually collected in FY 2013.
- \$100,000 allocation of Free Cash to the operating budget
- \$200,000 transfer in overlay surplus

- A 2 and 1/2 % or \$381,986 increase local Dennis/Yarmouth school budget~ excluding debt adjustments. Total School Budget increases 4% or \$648,617 when scheduled increases in debt service are included. This allocation does not follow the chapter 70 formula but represents the Board's commitment to its school system. A level funding in the regional vocational school budget based on estimated enrollment projections is recommended.
- Most budgets are limited in regard to their expense budgets

There are several issues within the budget that are worthy of mention. They are:

**Wages** – A 1 % wage adjustment increase scheduled in July and January plus steps or merit steps has been budgeted for all municipal employees except for police. Police department salary adjustments were in line with other units but wage adjustments were applied disproportionately to the upper end of the wage scale so that senior officers were paid competitively.

**Health Insurance** – The 2015 recommendation for Town benefits and other insurance is estimated at 8% over what was appropriated for 2014. The Board's adoption of section 21 of the Municipal Health Reform Act in 2012 has had a positive effect in slowing the growth of this budget item.

**Beach Security**-Neighborhood concerns about traffic, security and behavioral problems on the Town's beaches were brought to light during public discussions during the summer of 2012 in the Mayflower Beach area. In response, staff has developed proposals within the Police and Beach budgets to address neighborhood concerns. The proposals called for adding two security supervisors in the Beach Department to add a patrol dimension at the beach operations. The plan was to have a consistent, reliable and visible security presence on the beach as a way to encourage a sense of decorum at our beaches. In addition, funds were added to reinstate the Police Bicycle Patrol during the peak vacation periods and to provide funds to add to our compliment of reserve officers increasing our ability to respond to traffic and other peak period public safety service demands. These programs proved very successful and are funded in this budget.

**Medicare, Retirement Workers Compensation, Property & Liability Insurance and Central Purchasing Increases.** These budgets have been tightened up and scrutinized during the last two budget submissions and are tight. Budget increases in these categories are as much as 11% for Workers Compensation but most fringe benefit budgets have been increased an average of 8 %.

## **FUTURE ISSUES**

Assuming some reasonable facsimile of the capital-funding proposal is adopted there remains a number of issues needing some attention for the long term still.

### **Dennis/Yarmouth School Funding**

The relationship between the communities involved in the Dennis/Yarmouth School District although still fragile has been improved. Long standing disputes over the funding formula have been set aside. The Board's Dennis/Yarmouth District School Agreement Committee is working hard on developing a revised agreement that is easier to understand and provides a funding mechanism that is more consistent and predictable than what currently utilized. What is clear is that huge swings in

assessments create political turmoil. Yarmouth's current fiscal condition is not strong enough so that it can react positively to huge spikes in its assessment. It is unrealistic to think that Yarmouth, given its current fiscal challenges, will not look for the School Department to make significant budget reductions if forced to pay an assessment above 2 and ½ percent. The Schools are just now recovering from several years of program reductions and inconsistent funding. Dennis needs to decide what is more important: a consistent educational product for its children or making up for past assessment inequity.

### **Budget Planning/Financial Policies/Proposition 2 ½**

The Town has a number of terrific policies that are not universally embraced by all involved in the budget deliberation and financial management process. Long term, these policies need to be fine-tuned by the Selectmen and embraced by the Finance and Capital Committees so that there is uniformity in planning and the presentation of budgets. It may appear that one group has more control than another if decisions are made at the moment, but inconsistency can create financial instability and budget planning confusion.

### **Buildings**

There are over 60 municipal buildings located throughout the Town of Dennis. The average age of these structures is 40 years old. According to the current MA Interlocal Insurance Association (MIIA) "Statement of Values" the building inventory is worth approximately \$27 million dollars. The current staffing level for the existing building inventory is not able to keep up with the minimum preventive maintenance.

The Building Division spends a considerable amount of time on structures that are not related to buildings (i.e. docks, bulkheads, lifeguard stands, etc.) and these activities compete with our ability to respond to building related issues. This department currently has two full time craftsmen, of which ¾ of a full time equivalent (FTE) is dedicated to non-building structures. This only leaves 1 ¼ of a FTE dedicated to building related duties. Based upon industry standards for minimum staffing levels for "building maintenance-related positions" a minimum standard for the Town of Dennis inventory should be 6 craftsmen. It is not hard to understand why this division has only been able to focus on approximately half of a dozen buildings with only a cursory involvement in the other buildings with only 1/6th of the recommended work force.

The Town's two school buildings (Wixon and Baker) have surfaced as potential issues for concern. The School Superintendent is working with state agencies to secure funding to rehabilitate the Wixon School. Additionally, the integrity of the Baker School roof is compromised. It has been determined that a portion of the Baker School cannot be used because it is unsafe. Both buildings are managed and maintained by Dennis/Yarmouth Regional School District but owned by the Town. It would be advantageous for all involved for the Town as owner of the buildings to play a more active role in the planning for their reconstruction than has been the past practice given the condition of the current buildings and the potential expense.

### **Public Safety**

Recent investments made in increasing patrol coverage for the Police and ambulance coverage for the Fire departments should provide additional measures of comfort for our citizens. Both the Police

and Fire Chiefs are in the process of implementing their operational plans utilizing these additional resources. As the Chief's efforts mature, we need to provide the Board with periodic updates as to the results and consequences of these new investments so as to keep the community informed that their investment in public safety is producing results.

### **Natural Resources**

During the last three years, we have begun to look at our harbor and beaches as capital assets that require strategic investment and better long range planning for maintenance, use and utilization. Several studies are about to be released that will help us better understand what is happening with our shoreline and how we can best protect our beaches and how our harbor is utilized, maintained, managed and interacts with its surrounding neighborhood. The issues explored in these studies are complex. Not every problem will have an ideal or cost effective solution. Although the Board has appointed ad hoc committees to help manage these studies, I believe some coordinating mechanism and a more inclusive public process needs to be developed so that the public has an opportunity to better understand these challenges and what has to be done to address them

### **CONCLUSION**

During the last five years we have taken advantage of almost every opportunity presented to us to take some small but important steps to insure that Dennis remains strong financially for the foreseeable future. Very few municipalities have been as strategic and for that the staff and I owe the Board a great deal of thanks and appreciation for their courage and leadership. This year's budget is modest in its initiatives. It maintains the current level of services and maintains a reasonable investment in the Town's capital assets. For this point in time in Dennis' history this is enough. Stability is important. Over reaching in allocating resources will only make Dennis' financial condition unstable. Stepping back, properly implementing past budget investments in public safety and in other budget areas, adjusting revenue so that it is more in line with the Board's financial policies and positioning the Town's finances positively so that it can meet the many challenges it will face in the future is a real success.

### **APPRECIATION**

This budget and associated participation process is a job well done by the staff. It has not been an easy process and was completed in a very short time. The staff was active participants in this process and they deserve our thanks and gratitude. I would like to extend my personal and professional thanks and appreciation to Wendy Pells, Executive Assistant, MaryAnne Gibbs, Town Accountant and to Sandra Fife, Assistant Town Administrator. Both MaryAnne and Sandy worked tirelessly to make this process work and displayed an over abundance of patience in dealing with me coming in so late into the process.

Sincerely,

Richard J. White  
Town Administrator



**Town Of Dennis  
FY2015 Projected Revenues**

<b>TAX LEVY</b>	<b>STM FY2012</b>	<b>STM FY2013</b>	<b>STM FY2014</b>	<b>ATM FY2015</b>
<b>Levy Limit</b>	<b>32,330,476</b>	<b>33,549,524</b>	<b>35,011,911</b>	<b>36,615,544</b>
<b>Override</b>		<b>356,376</b>	<b>455,926</b>	
<b>New Growth</b>	<b>400,767</b>	<b>252,062</b>	<b>254,645</b>	<b>375,000</b>
<b>Debt/Exempt.</b>	<b>1,762,962</b>	<b>1,821,811</b>	<b>1,720,347</b>	<b>1,952,249</b>
<b>Max Allowable Levy</b>	<b>34,494,205</b>	<b>35,979,773</b>	<b>37,442,829</b>	<b>38,942,793</b>
<b>OTHER REVENUE</b>				
<b>Overlay Res.</b>	<b>175,000</b>	<b>160,000</b>	<b>140,000</b>	<b>200,000</b>
	-	-	-	-
<b>Meals Tax</b>	<b>375,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
	-	-	-	-
<b>Free Cash-Reduce Rate</b>	<b>200,000</b>	<b>150,000</b>	<b>100,000</b>	<b>100,000</b>
	-	<b>18,000</b>	-	-
<b>Local Aid</b>	<b>674,262</b>	<b>700,893</b>	<b>724,920</b>	<b>762,920</b>
<b>Local Receipts</b>	<b>9,118,000</b>	<b>9,574,317</b>	<b>9,679,000</b>	<b>9,516,676</b>
<b>Other Transfers</b>	<b>2,199,200</b>	<b>2,370,697</b>	<b>2,323,325</b>	<b>2,303,008</b>
<b>SUBTOTAL</b>	<b>12,741,462</b>	<b>13,373,907</b>	<b>13,367,245</b>	<b>13,282,604</b>
<b>TOTAL REV.</b>	<b>47,235,667</b>	<b>49,353,680</b>	<b>50,810,074</b>	<b>52,225,397</b>

**TOWN OF DENNIS  
2015 LEVY LIMIT CALCULATION**

<b>FY2013 Levy Limit</b>	<b>34,157,962</b>
<b>Amended New Growth</b>	<b>-</b>
<b>FY2013 2 1/2%</b>	<b>853,949</b>
<b>FY2014 New Growth Actual</b>	<b>254,645</b>
<b>FY2014 Override</b>	<b>455,926</b>
<b>FY2014 Levy Limit</b>	<b>35,722,482</b>
	<hr/>
<b>FY2015 2 1/2%</b>	<b>893,062</b>
<b>Levy Limit</b>	<b>36,615,544</b>
	<hr/>
<b>FY2015 New Growth - Estimated</b>	<b>375,000</b>
	<hr/>
<b>FY 2015 Total Levy Limit</b>	<b>36,990,543.89</b>
<b>Increase over FY14 Levy Limit</b>	<b>1,268,062</b>

**Town of Dennis  
FY2015 Projected Revenue  
Debt/Other Exemptions**

	<b>Actual</b>	<b>Estimated</b>
	<b><u>FY2014</u></b>	<b><u>FY2015</u></b>
<b>Melpet Farms(7.35K)</b>	<b>49,200</b>	<b>48,000</b>
<b>Premium Adjustment-Lib</b>	<b>-2,131</b>	<b>-1,831</b>
<b>Premium Adjustment-SV</b>	<b>-1,386</b>	<b>-1,191</b>
<b>Premium Adjustment-Police</b>	<b>-1,740</b>	<b>-1,607</b>
<b>Library Bond (2.747M)</b>	<b>229,500</b>	<b>222,100</b>
<b>SeaView PlayLand (1.9M)</b>	<b>154,400</b>	<b>149,600</b>
<b>Police Station</b>	<b>662,533</b>	<b>640,576</b>
<b>Sub Total</b>	<b>1,090,376</b>	<b>1,055,647</b>
<b>Schools</b>		
<b>DY Renovations (2.5M)</b>		
<b>DY Renovations 9 M LTD</b>	<b>268,213</b>	<b>332,132</b>
<b>DY \$1.611 Million Bond</b>	<b>72,594</b>	
<b>EHB Renovations ban</b>	<b>35,674</b>	<b>310,980</b>
<b>Cape Cod Commission</b>	<b>253,490</b>	<b>253,490</b>
<b>TOTAL</b>	<b>1,720,347</b>	<b>1,952,249</b>

**Town of Dennis  
FY 2015 Projected Revenues  
Other Transfers**

	<b>FY 2014 ATM</b>	<b>FY 2015 ATM</b>
<b>Waterways</b>	<b>56,000.00</b>	<b>56,000.00</b>
<b>Cemetery Maint. (Perpetual Care)</b>	-	-
<b>Cemetery Maint. (Sale of lots)</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Ambulance Fees</b>	<b>1,075,000.00</b>	<b>1,075,000.00</b>
<b>Media One Agreement</b>	<b>280,000.00</b>	<b>291,983.00</b>
<b>CPA</b>	<b>856,800.00</b>	<b>824,500.00</b>
<b>Bass River Reserve</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Beach Improvement Fund</b>	-	-
	-	-
<b>Septic Loan Program</b>	<b>19,525.00</b>	<b>19,525.00</b>
<b>Total</b>	<b>2,323,325</b>	<b>2,303,008</b>

**Town Of Dennis  
Projected Revenues  
FY 2015 Local Receipts**

		<b>Actual FY2011</b>	<b>Actual FY2012</b>	<b>Actual FY2013</b>	<b>Estimated FY 2014</b>	<b>Estimated FY 2015</b>	<b>3 Year Average Actual</b>
<b>MV EXC</b>	*	1,784,989	1,777,083	1,802,664	1,700,000	1,775,000	1,788,245
<b>Other Exc.-Boat</b>	*	25,517	26,992	27,453	27,000	27,000	26,654
<b>Pen. &amp; Int.</b>	*	376,821	381,338	398,661	380,000	390,000	385,607
<b>Fees</b>		2,170,309	2,278,832	2,014,928	2,230,000	2,130,000	2,154,690
<b>Bldg. Rent</b>		42,664	38,431	37,944	42,000	39,676	39,680
<b>Dpt. -Golf</b>		2,468,069	2,836,194	2,557,519	2,400,000	2,375,000	2,620,594
<b>Dpt.-Beach</b>		1,573,146	1,531,398	1,509,273	1,460,000	1,360,000	1,537,939
<b>Lic/Permit</b>		843,802	898,563	865,960	875,000	860,000	869,442
<b>Fine&amp;Forf.</b>	*	76,877	83,054	87,336	80,000	85,000	82,422
<b>Inv. Inc.</b>	*	29,446	21,332	13,841	25,000	15,000	21,540
<b>Misc.</b>	*	176,973	268,011	127,496	100,000	100,000	190,827
<b>Htl/Mtl Tax</b>	*	354,321	373,975	369,178	360,000	360,000	365,824
<b>TOTAL</b>		<b>9,922,934</b>	<b>10,515,202</b>	<b>9,812,252</b>	<b>9,679,000</b>	<b>9,516,676</b>	<b>10,083,463</b>
<b>Meals Tax revenue</b>		<b>315,025</b>	<b>428,381</b>	<b>461,623</b>	<b>400,000</b>	<b>400,000</b>	<b>401,676</b>
<b>Total Revenue-Local Receipts</b>		<b>10,237,958</b>	<b>10,943,583</b>	<b>10,273,875</b>	<b>10,079,000</b>	<b>9,916,676</b>	<b>10,485,139</b>

**NUMBERS DO NOT INCLUDE TRANSFERS:**

**Estimates  
Reduced 210K  
in 2014**      **Estimates  
Reduced 200K  
over 2014**

<p><b>TOTAL TO CAPITAL FISCAL 2013 ~ \$791,148.69</b>  <b>Harbors Dredge Transfers 2013 113,154.15</b>  <b>Beach ~ Transfers \$329,406.50</b>  <b>Barrier Beach Stabilization Fund ~ Transfers \$23,302.</b>  <b>Golf FEES Transfers ~ FY 2013 \$325,286.04</b></p>
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Town Of Dennis <sup>1/15/2014</sup>  
 Town of Dennis  
 FY 2015 Budget Overview

	FY2014	FY2015
<b>Projected Revenue</b>	50,810,074	52,225,397
<b>Overlay</b>	336,249	336,249
<b>*D/Y Assessment</b>	15,655,915	16,304,532
<b>Cape Cod Tech</b>	1,555,738	1,555,738
<b>Available Revenue</b>	33,262,172	34,028,878
GF Budget/Elected/OKH/Capital	33,223,393	
<b>Excess Levy</b>	38,779	

<b>Town Administrator</b>	
<b>Total Available R &amp; A</b>	34,028,878
<b>Less:</b>	
<b>Assessments HWM</b>	786,691
<b>OKH</b>	9,250
<b>Recap ~ amounts to be Raised (Library CS 1-ER)</b>	17,673
<b>Elected Official Salaries:</b>	
<b>ectmen(5) @\$2000</b>	10,000
<b>Town Moderator</b>	450

<b>Non Exempt Debt Stabilization Fund (300K-Non Ex)</b>	91,702
<b>Override - Capital</b>	1,589,419
<b>Meals-Capital</b>	400,000
<b>Town Clerk</b>	61,929
<b>Total Available for Operating Budget</b>	31,061,764

<b>Total Available Revenue</b>		31,061,764
<b>Town Budget Estimated</b>	<b>Requested ~</b>	31,061,764
<b>Current Net Surplus/Deficit</b>	<b>with Overrides</b>	
	<b>Fiscal 2015</b>	\$ 0

**Local Receipts ~ Cut 165K over 2014**  
**Free Cash Level @ 100K**  
**New Growth 375K**  
**DY 2.5 %**  
**erlay Increased 60K**