



Wellfleet Selectboard

Note: Start Time of 7pm

The Wellfleet Selectboard will hold a public meeting on **Tuesday, March 14, 2023, at 7:00 p.m.** The Chapter 107 of the Acts of 2022, this meeting will be conducted in person and as a courtesy via remote means, per 940 MCR 29.10 and the Town's Remote Participation Policy. While an option for remote attendance and/or participation is provided as a courtesy to the public, the meeting/hearing may not be suspended or terminated if technological problems interrupt the virtual broadcast unless otherwise required by law.

Joining the Meeting:

In-person at the Wellfleet ACC, 715 Old King's Highway, Wellfleet, MA, 02667

Join the meeting hosted in Zoom by using the following link:

<https://us02web.zoom.us/j/85689604806?pwd=blplVFFBZzViQ0xNWkZKMm9iMVdrdz09>

By Phone: **phone to +1 929 205 6099** and enter **Meeting ID: 856 8960 4806** | **Passcode: 611877** Landline callers can participate by dialing *9 to raise their hand.

To Participate during public comment:

- Zoom: Raise hand to be called on to speak.
- Phone: dial *9 to raise your hand.

It is at the Chair's discretion to call on members of the public. All speakers must be recognized to speak. If attending a meeting in person, please find the closest available microphone and confine any personal conversations to the outside of the meeting room. Anyone may record the session but must notify the Chair and may not interfere with the meeting to record it.

Additionally, the meeting will be broadcast live, in real time, via live broadcast on Comcast cable (Wellfleet Government TV Channel 18), also available via livestream or Video on Demand (VOD) recordings at wellfleet-ma.gov

I. *Announcements, Open Session and Public Comments*

Note: Public comments must be brief. The Board will not deliberate or vote on any matter raised solely during Announcements & Public Comments.

II. *Consent Agenda*

- A. Harbor to the Bay Charity Ride ~ David Whitman ~ September 23, 2023; 12pm-5pm

III. *Cape Cod Commission*

- A. Presentation Year in Review ~ Kristi Senatori

IV. *Powers and Sullivan*

- A. Presentation of the audit

V. *Barnstable County Retirement*

- A. Selectboard will vote on increase in retirement benefits. ~ Please see packet for information.

VI. *Board/Committee Appointments and Updates*

A. Marina Advisory Committee Charge Amendment ~ Joe Aberdale

VII. *Business*

A. Part-Time Assistant Accountant ~ Chair Curley, Town Administrator Waldo

B. School Budgets

- Nauset Regional School District
- Wellfleet Elementary School District

C. Residential Exemption Increase Warrant Article ~ Chair Curley

D. FY 2023 Warrant

E. Warrant Article – Capital Project – Middle School Fire Alarm System Replacement

F. Home Rule Petition Articles (continued from March 9, 2023)

G. Year Round Deed Restriction Home Rule Petition ~ Board Member Bacon

VII. Selectboard Reports

IX. Topics for Future Concern

X. Adjournment



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

I

ANNOUNCEMENTS, OPEN SESSION, AND PUBLIC COMMENTS

| | |
|--|---|
| REQUESTED BY: | Wellfleet Selectboard |
| DESIRED ACTION: | Announcements to the board and public |
| PROPOSED MOTION: SUMMARY: | NOTE: Public comments must be brief. The Board will not deliberate or vote on any matter raised solely during Announcements & Public Comments. |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

II

CONSENT AGENDA

| | |
|------------------------|---|
| REQUESTED BY: | Various Parties |
| DESIRED ACTION: | To approve the following without objection |
| SUMMARY: | I move to approve the following items with no objection: A. Use of Town Property, Harbor to the Bay ~ David Whitman, September 23, 2023, 12PM – 5PM. B. |
| | |

APPLICATION FOR PERMIT TO USE TOWN OWNED PROPERTY

TOWN OF WELLFLEET
300 MAIN STREET
WELLFLEET, MA 02667

Applicant David Whitman Affiliation or Group Harbor to the Bay Charity Ride

Telephone Number 617-901-6818 Mailing Address BOX 990243 Boston, MA 02199

Email address dwhitman@harbortothebay.org

Town Property to be used (include specific area) 200 - 250 cyclists will be using the Cape Cod Rail Trail from Eastham to the new trail head in Wellfleet onto Route 6 to Truro with a small pitstop in the parking lot at Lecount Hollow Rd.

Date(s) and hours of use: September 23, 2023 from 12:00PM - 5:00PM

Describe activity including purpose, number of persons involved, equipment to be used, parking arrangements, food/beverage service, etc. Also, please indicate if fees will be charged by applicant.

Harbor to the Bay INC., is a 501(C)3 non-profit organization, incorporated in the Commonwealth of Massachusetts. Its members are local men and women, committed to deliver 100% of rider received pledges to our four designated beneficiaries: The AIDS Support Group of Cape Cod, AIDS Action Committee, Community Research Initiative and Fenway Health. Since its beginning, Harbor to the Bay has raised over \$6,200,000 for these four exceptional organizations. The ride, which begins in Boston at 6:00AM and ends in Provincetown by 700PM, involves a total of approximately 200-250 cyclists on the Cape Cod Rail Trail from Eastham to the new trail head in Wellfleet onto Route 6 to Truro with a small pitstop in the parking lot at Lecount Hollow Rd, with water and wrapped snacks for our riders.

Describe any Town services requested (police details, DPW assistance, etc.)

NONE

NOTE TO APPLICANTS: All applications must be accompanied by a non-refundable \$50.00 processing fee. Applications must be received at least 30 days prior to the first event date to ensure that all reviews can be completed prior to the event. This application is only for permission to use Town property. Any additional licenses, such as food service permit, etc., may be required and it is the applicant's responsibility to secure the same.

Action by the Board of Selectmen:

Approved as submitted

Approved with the following condition(s):

Disapproved for following reason(s):

Date: 03/06/23

Processing Fee: \$50.00

Fee:

(over)

APPLICANT IS RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND INSPECTIONS

3-14-2023- SB meeting

| | |
|--|--|
| Health/Conservation Agent: Comments/Conditions: Permits/Inspections needed: | Inspector of Buildings: N/A Comments/Conditions: Permits/Inspections needed: |
|--|--|

| | |
|---|--|
| Police Department: ok - Chief Hurley Comments/Conditions: no need for details because this is a small event. | Fire Department: ok - Chief Pauley Comments/Conditions: |
|---|--|

| | |
|---|---|
| DPW: ok - per Jay Norton Comments/Conditions | Community Services Director: Comments/Conditions: |
|---|---|

| | |
|--|---|
| Harbormaster: N/A Comments/Conditions | Shellfish: N/A Comments/Conditions |
|--|---|

| | |
|---|---|
| Recreation: Comments/Conditions | Town Administrator: Comments/Conditions |
|---|---|

EVENT NOTIFICATION FORM

Date: March 6, 2023

Mary-Joe Perry, District Five Highway Director ▼
MassDOT, Highway Division
1000 County Street, Taunton, MA 02780 ▼

Dear Sir/Madame:

Please be advised that the Grantee(s) of this Event Harbor to the Bay has notified the Board of Selectmen/City Council, Local Police Department, Local Fire Department and if applicable the State Police of its intention to conduct **road work/parade/race/ride** or other events impacting State Highways on Route(s) CC Rail Trail from Eastham to Trailhead in Wellfleet onto Rt. 6 to Truro. in or through the City/Town(s) of Wellfleet, MA benefiting 21st Annual Harbor to the Bay Ride, Sept. 23, 2023

The Grantee(s) of this Event understands that it must give the Police and Fire Departments at least 48 hours notice before the commencement of the proposed event.

The Grantee(s) must supply a Traffic Management Plan when the roadway is occupied and for all detours associated with said events to this Department and to all officials listed below. The Grantee(s) must notify the local and/or state police to set up a detour of this area with appropriate signs and barricades. The local Fire Department must be notified of the detour to ensure that measures will be taken to minimize disruption to the Fire Department's emergency service during the event. The Grantee(s) must also notify local media (newspapers, radio) of this proposed event.

The following signatures are required prior to the issuance of the Permit.

Please email this form back to David at Harbor to the bay at: dwhitman@harbortothebay.org. Thank you!

LOCAL POLICE DEPARTMENT

Signed: _____

Title: _____

City/Town: _____

FIRE DEPARTMENT

Signed: _____

Title: _____

City/Town: _____

BOARD OF SELECTMEN/CITY COUNCIL

Signed: _____

Title: _____

City/Town: _____

STATE POLICE DEPARTMENT

Signed: _____

Title: _____

City/Town: _____



*Dedicated to the memory of community leader & philanthropist
Michael A. Tye, United Liquors Corp.*

Fact Sheet

- What:** After over 20 years, Harbor to the Bay will hold it's 21st and final annual one-day bike ride from Boston (or the Sagamore bridge) to Provincetown to raise vital funds for 4 AIDS/HIV agencies in the Boston area and Cape Cod.
- When:** Saturday, September 23, 2023
- Where:** 125 miles from Boston to Provincetown, or 68 miles from the Sagamore Bridge to Provincetown.
- Who:** Harbor to the Bay, Inc. is a 501(C) 3 not-for-profit organization incorporated in the Commonwealth of Massachusetts. Its members are local individuals, participants in past AIDS bicycle fundraising, and friends, committed to deliver 100% of rider pledges to our four beneficiaries.
- Why:** H2B founders experienced participating in lavishly produced AIDS charity cycling events where production costs outweighed funds going to beneficiaries. They determined that committed volunteers could produce an event with limited production costs that results in 100% of participant-raised funds going to the four beneficiaries (See pages 2 and 3.) Harbor to the Bay has no paid staff.
- Costs:** Operating expenses of the ride will be met by rider and crew registration fees, and by corporate and individual sponsorships, both in-kind and monetary.
- Our Mission:** To organize a grass-roots event, supported by a dedicated group of individuals who want to ride or crew and make a difference in our community.
- Sponsors:** Club Café Boston, The Ray Tye Medical Aid Foundation, Webster Bank, Bay Windows, The Boatslip Resort, The Harbor Hotel, Tin Pan Alley, Bread and Roses Bakery and many more.
- Information:** For further information, please visit www.harbortothebay.org; or contact:
Jim Morgrage: jim@clubcafe.com or 617-320-7202
David Whitman: dwhitman@harbortothebay.org 617-901-6818



OUR BENEFICIARIES:

Fenway Health, (FH) The mission of Fenway Health is to enhance the wellbeing of the lesbian, gay, bisexual and transgender community and all people in our neighborhoods and beyond through access to the highest quality health care, education, research and advocacy. Funds raised from Harbor to the Bay support many programs and initiatives, including: Providing care for 2,000 patients living with HIV, Free or subsidized HIV medication for those who do not have the ability to pay, The Fenway Institute's community-based HIV research program—the first of its kind in the nation. Since 1985 the Institute has been on the cutting-edge of HIV/AIDS research and was one of two US sites in the critical iPrex study that led to the use of pre-exposure prophylaxis (PrEP) to prevent transmission of HIV. Collaboration with the AIDS Action Committee of MA on outreach, testing, and prevention programs and services. Staff attendance at the World AIDS Conference.

The AIDS Support Group of Cape Cod (ASGCC) saves lives through prevention, education and life-sustaining services that address public health crises to build healthy communities across the Cape and Islands. Founded in 1983 by a group of volunteers in Provincetown, for over 35 years ASGCC has provided vital, year-round services for people living with HIV/AIDS, as well as providing Cape-wide prevention and screening services for HIV, HCV and other STIs. ASGCC's mission to respond to health crises led to the agency's lead role in tackling the opioid epidemic on the Cape. ASGCC provides harm reduction services including distribution of Narcan, overdose education, syringe services, and bridges to addiction treatment.



AccessHealth MA, AHMA, (formerly known as CRI) leads the fight against HIV and other infectious diseases. A unique, public health nonprofit, we provide access and support through drug assistance, insurance support, prevention, and research—all to make Massachusetts a healthier, more equitable place for every resident of the Commonwealth.

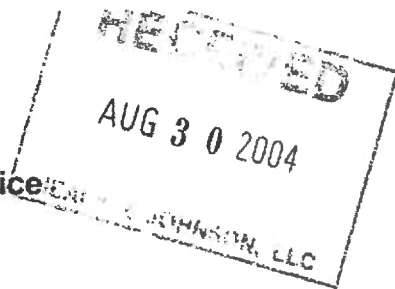
Integrating drug assistance, insurance navigation, prevention, and research, we offer a holistic, client-centered approach that advances social justice and equity in healthcare. Our goal is to diminish infectious diseases in Massachusetts, including HIV and tuberculosis.

We provide access to life-saving medications and health insurance coverage for Massachusetts residents in need who are living with HIV, at risk for HIV, have tuberculosis, or who have other infectious diseases. AccessHealth MA also conducts life-saving clinical research and has contributed critical research data that resulted in the FDA approval of nearly all the currently available HIV medications.

AIDS Action, (AAC) is the state's leading provider of prevention and wellness services for people living with and at risk of HIV/AIDS. AIDS Action works to stop the epidemic by eliminating new infections; maximizing healthier outcomes of those infected and at risk; and tackling the root causes of HIV/AIDS. Founded in 1983, AIDS Action has been advocating for the needs of people living with HIV/AIDS by educating the public and health professionals about HIV prevention and care. In 2013, AIDS Action Committee of Massachusetts entered into a strategic partnership with Fenway Health, allowing both organizations to improve delivery of care and services across the state and beyond. H2B funds provide critical support for our programs and services, including:

- Providing health and wellness services to individuals impacted by HIV/AIDS.
- Conducting cutting edge HIV prevention and awareness programs.
- Ensuring testing and access to treatment.
- Addressing health disparities caused by social forces like poverty, discrimination, domestic abuse, food insecurity, racism, and homophobia.
- Advocating for marginalized groups hit hardest by the epidemic at the city, state, and federal levels.

Since 2000, we along with our partners in the state have helped reduce new HIV diagnoses by 41%, keeping people healthy who might otherwise have become infected with HIV, and saved the state more than \$1.7 billion in avoided HIV-related health care costs.



Internal Revenue Service

Date: August 24, 2004

Harbor To The Bay, Inc.
% James M. Morgrage Club Cafe
209 Columbus Avenue
Boston, MA 02116-5109

Department of the Treasury

P. O. Box 2508

Cincinnati, OH 45201

Person to Contact:

Mrs. Jones 31-03886

Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

05-0568910

Advance Ruling Period Ends:

December 31, 2007

Dear Sir or Madam:

This is in response to your request of August 24, 2004, regarding your organization's tax-exempt status.

In November 2003 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca, Director, TE/GE
Customer Account Services

All Riders must check in at each Check Point.

Pit 1 Weymouth Nash School

14.7 Miles from the Start of the Ride

Opens: 6:30 a.m. | Closes: 8:30 a.m.

Pit 2 Halifax (Check Point) Halifax Boat Ramp

15.9 Miles from Pit 1

Opens: 7:15 a.m. | Closes: 9:45 a.m.

Pit 3 Plymouth Town Green

13.0 Miles from Pit 2

Opens: 8:00 a.m. | Closes: 11:00 a.m.

Pit 4 Bourne (Check Point) Sagamore Bridge

14.8 Miles from Pit 3

Opens: 8:45 a.m. | Closes: 12:45 p.m.

10:30 a.m. Second Half of the Route Opens

Pit 5 Barnstable Town Building

16.9 Miles from Pit 4

Opens: 10:45 a.m. | Closes: 2:15 p.m.

Pit 6 Brewster (Check Point) Cape Cod Rail Trail

13.6 Miles from Pit 5

Opens: 11:30 a.m. | Closes: 3:45 p.m.

Pit 7 Eastham

10 Miles from Pit 6

Opens: 11:45 a.m. | Closes: 4:15 p.m.

Pit 8 Wellfleet (Check Point) End of Rail Trail

4.2 Miles from Pit 7

Opens: 12:00 p.m. | Closes: 5:00 p.m.

Pit 9 North Truro

10.7 Miles from Pit 8

Opens: 12:45 p.m. | Closes: 6:00 p.m.

Pit 10 Provincetown (Check Point)

5 Miles from Pit 9

Opens: 1:00 p.m.



ROUTE Closes: 6:30 P.M. All Cyclists must be off the route at this time.

Harbor to the Bay Ride

| Total | Turn | Onto - Comments |
|-------|------|---|
| 0.5 | L | Tremont St. |
| 0.5 | QR | Waltham St. |
| 0.8 | L | Harrison Ave. |
| 1.1 | R | Traveler St. |
| 1.5 | BR | Dorchester Ave. |
| 1.8 | BL | Old Colony Ave. |
| 2.5 | F | Old Colony Ave. at the traffic circle |
| 2.9 | BR | Old Colony Ave. |
| 3.1 | R | William T Morrissey Blvd. |
| 3.7 | BR | William T Morrissey Blvd. |
| 5.5 | BR | William T. Morrissey Blvd. |
| 5.7 | L | Hancock St./Neponset Ave. Over the Neponset River Bridge |
| 6.0 | BR | Onto Hancock St. |
| 8.9 | BL | Hancock St. |
| 8.9 | F | Washington St. |
| 9.0 | R | Temple St. |
| | F | Hancock St. |
| 9.4 | F | Quincy Ave. |

L=Left R=Right X=Cross F=Forward B=Bear Q=Quick SS=Stop Sign T=T-Stop TL=Traffic Light V=Fork

| Total | Turn | Onto - Comments |
|-------|------|--|
| 39.5 | F | MA-80 W |
| 41.0 | L | Carver Rd. |
| 41.3 | BR | Carver Rd. |
| 41.8 | L | Summer St. |
| 43.4 | R | Market St. |
| 43.5 | BL | Pleasant St. |
| 43.6 | L | Pit Stop 3 Plymouth Town Green |
| 43.7 | R | South St. |
| 44.2 | F | Pontus Meadow Rd. |
| 44.3 | F | South St. |
| 45.1 | F | Long Pond Rd. |
| 53.8 | F | Hedges Pond Rd. |
| 55.6 | R | MA-3A S/State Rd. |
| 58.2 | F | Canal Rd. |
| 58.4 | BR | Pit Stop 4 Sagamore Bridge |
| 58.5 | L | US-6 W/Sagamore Bridge (Walk your bike over the bridge) |
| 58.9 | BL | into parking lot after bridge |
| 59.1 | R | toward Cranberry Hwy |

| Total | Turn | Onto - Comments |
|-------|------|---|
| 88.9 | R | Onto the Cape Cod Rail Trail |
| 93.3 | R | West Rd. |
| 93.5 | L | Cape Cod Rail Trail |
| 98.8 | L | Pit Stop 7 Eastham Brackett Rd. |
| 103.0 | L | Pit Stop 8 WellFleet CC Rail Trail |
| 103.1 | L | Lecount Hollow Rd. |
| 103.2 | R | US-6 E |
| 112.2 | R | South Highland Rd |
| 113.9 | L | Highland Rd. |
| 114.8 | R | Pit Stop 9 North Truro |
| 115.0 | R | MA-6A W |
| 119.6 | R | Pit Stop 10 Harbor Hotel |
| 119.8 | BL | Commercial St. |
| 121.5 | L | Boatslip Closing Ceremonies |

PIT STOPS MARKED IN RED YOU MUST CHECK IN

| Total | Turn | Onto - Comments |
|-------|------|---|
| 12.1 | R | Front St. |
| 12.4 | L | Front St. |
| 14.1 | BL | Front St. |
| 14.5 | L | West St. |
| | QR | Main St./MA-18 |
| 14.7 | R | Pit Stop 1 Nash School |
| 15.8 | R | Pond St. |
| 19.1 | BL | Plymouth St. |
| 21.7 | BR | Follow rotary to 3rd exit onto MA-58 S |
| 21.8 | R | MA-58 S |
| 30.6 | R | Pit Stop 2 Halifax Boat Ramp |
| 34.9 | L | Mayflower Rd. |
| 35.6 | BR | Mayflower Rd. |
| 36.2 | R | Brook St. |
| 36.6 | BL | Spring St. |
| 36.9 | F | Spring St. |
| 37.8 | L | High St. |
| 38.6 | F | Parting Ways Rd. |

| Total | Turn | Onto - Comments |
|-------|------|--|
| 59.1 | L | Cranberry Hwy |
| 59.9 | F | Sandwich Rd. |
| 60.2 | BR | Main St. |
| 61.7 | F | Water St. |
| 63.3 | L | Service Rd. |
| 69.9 | L | MA-149 N |
| 69.9 | BR | 1st exit onto Service Rd. at the traffic circle |
| 71.8 | L | Oak St. |
| 72.8 | L | Iyannough Rd. |
| 72.8 | R | Main St. |
| 75.3 | R | Pit Stop 5 Barnstable Fire Dept |
| 80.8 | BR | Setucket Rd. |
| 84.5 | F | Satucket Rd. |
| 86.3 | F | Stony Brook Rd. |
| 87.1 | F | Main St. |
| 87.2 | R | Tubman Rd. |
| 88.8 | F | Long Pond Rd. |
| 88.9 | R | Pit Stop 6 Brewster CC Rail Trail |

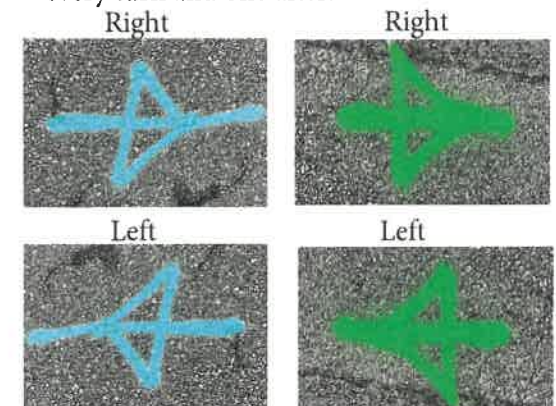
Following the Route Markings

The route has been marked with green arrows painted on the pavement. They will look like the two below. Please note the shape and color.



Older Arrow Bear Right Newly Painted Go Forward

There will be at least two arrows before every turn and one after.





Harbor to the Bay, INC.
BOX 990243 Boston, MA 02199
www.harbortothebay.org

March 6, 2023

Rebekah Eldridge
Wellfleet Town Hall
Rebekah.Eldridge@wellfleet-ma.gov

CC: Chief Michael Hurley - Michael.Hurley@wellfleet-ma.gov

Sent via email

I am writing to let you know that on Saturday, September 23, 2023, we are planning the 21st Annual Harbor to the Bay Ride. It is with mixed emotions to share with you this will be the final year of our ride. After 20 successful rides we, the all-volunteer planning committee, has made the hard decision that this will be the final Harbor to the Bay charity ride. We request permission to ride through **Wellfleet** as part of our annual charity bike ride. This will be our 21st year coming through **Wellfleet** and we graciously thank you for your cooperation in previous years.

Harbor to the Bay INC., is a 501(C)3 non-profit organization, incorporated in the Commonwealth of Massachusetts. Its members are local men and women, committed to deliver 100% of rider received pledges to our four designated beneficiaries: The AIDS Support Group of Cape Cod, AIDS Action, Access Health MA and Fenway Health. Since its beginning, Harbor to the Bay has raised over \$6,700,000 for these four exceptional organizations.

The ride, which begins in Boston at 6:00AM and ends in Provincetown by 700PM, involves a total of approximately 200-250 cyclists riding through **Wellfleet in between 1:30PM and 5:00PM**. The route through **Wellfleet** will be as follows: **The Cape Cod Rail Trail from Eastham to the new trail head in Wellfleet onto Route 6 to Truro with a small pitstop in the parking lot at Lecount Hollow Rd. with water and wrapped snacks for our riders.**

Please feel free to contact one of us at the numbers below with any questions.

Thank you again for your support!

Sincerely,

James Morgrage

Jim Morgrage
Director
617-320-7202
Jim@clubcafe.com

David Whitman

David Whitman
Committee Member
617-901-6818
dwhitman@harbortothebay.org

Included: Use of Town Property form, Event Notification Form, Fact Sheet, 501(C)3 form, Route Map



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

III

CAPE COD COMMISSION

| | |
|--|--|
| REQUESTED BY: | Kristi Senatori |
| DESIRED ACTION: | To present the Cape Cod Commission's Year in Review |
| PROPOSED MOTION: SUMMARY: | No motion is needed for this agenda item. |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |



2022 Year in Review

CAPE COD COMMISSION



From the Executive Director

Work to address housing, fresh and coastal water quality, climate change and coastal resiliency, economic stability, and infrastructure were Commission priorities in 2022 and continue to be at the forefront of our agency's work and many others across the region. Partners in these efforts, from non-profit organizations and the business community to our local and regional governments, are critical to support a strong future for Cape Cod.

As we continue to address our region's most critical challenges, we are being intentional about considering our most vulnerable populations and ensuring that equity

principles are integrated throughout our work.

Significant effort on our Freshwater Initiative and the development of a Regional Housing Strategy for Cape Cod continues to be a focus of the Commission. Addressing the health of our freshwater resources and working to ensure housing is affordable and attainable for those who need and want to live and work in our region are issues of utmost importance.

We are also continuing to implement the Cape Cod Climate Action Plan by engaging students through our Climate Ambassador program, finding solutions to protect our region's low-lying roads, working to enhance the region's electric vehicle infrastructure, and developing climate tools for our local communities.

In 2022, we released the Early Education and Childcare Needs Assessment, which

provided a stark picture of the high cost and lack of available, quality childcare in the region. The report included several strategies to meet the needs of our community, and we will continue to work with towns, legislators, businesses, and residents to help implement these strategies and solutions.

It was inspiring to gather with hundreds of local leaders and stakeholders once again at this year's OneCape Summit. Conversations on- and off-stage demonstrated the care members of our community have for the region. Presenters highlighted local successes in advancing water quality, providing affordable childcare, and paving the way for improved access to affordable housing. We convened with regional organizations around the issues of freshwater and climate action and welcomed speakers from across the

country who shared their innovative approaches for tackling housing affordability and availability.

The Commission is also committed to community collaborations that support safe and reliable canal crossings as part of the once-in-a-century project to replace the iconic yet functionally obsolete Bourne and Sagamore bridges.

I am grateful for the partnerships that help us carry out our mission of keeping this special place special. Together we are building a stronger Cape Cod.



Kristy Senatori
Executive Director

Coastal Water Quality Efforts Continue Across Cape Cod

Towns across Cape Cod are taking action to improve coastal water quality. Local solutions are gaining public support and many communities are taking advantage of available financing and funding. While we have made progress, much work remains to be done. During this year's OneCape Summit, local, regional, and national experts and advocates highlighted efforts to protect and preserve Cape Cod's water quality.

Massachusetts Secretary of Energy and Environmental Affairs Beth Card and Undersecretary Gary Moran noted significant progress in the seven years since

208 Plan implementation. They discussed how the state can foster long-term watershed permitting plans that continue to improve water quality on the Cape.

US EPA Deputy Administrator Janet McCabe joined Cape Cod Commission Executive Director Kristy Senatori and Association to Preserve Cape Cod (APCC) Executive Director Andrew Gottlieb for a discussion about ongoing work on the local and national levels to address the region's water quality issues. McCabe highlighted significant resources available through the EPA to help fund water quality solutions over the next five years.



See more from the OneCape Summit at: onecape.capecodcommission.org/

CAPE COD FRESHWATER INITIATIVE UNDERWAY

The Cape Cod Commission began work on the Cape Cod Freshwater Initiative, a science-based, information-driven planning process to protect and restore Cape Cod's freshwater resources. The effort is supported by nearly \$2.5 million in funding from the Barnstable County Assembly of Delegates and Board of Regional Commissioners.

Work completed in 2022 includes an update to the Pond and Lake Atlas, creation of the interactive Pond Viewer, development of pond profiles for each Cape Cod town, and research on pond remediation and restoration strategies. Contracts are also in place with ERG to conduct an economic analysis of ponds and lakes in the region and with APCC to collaborate on development of a regional pond monitoring program. In addition, the Commission and APCC hosted three meetings of the Pond Network, a forum for those interested in the current and future health of ponds to share strategies, ideas, and knowledge.

Efforts will continue in 2023 with stakeholder meetings, understanding the efficacy of remote sensing, development of a regional pond monitoring program, and more. Learn more at: capecodcommission.org/ponds



\$28 Million Awarded for Water Quality Projects

In June, the Cape Cod and Islands Water Protection Fund (CCIWPF) awarded

nearly \$28 million in subsidies to water quality and wastewater projects in four towns. The funding supported sewer infrastructure or treatment facility upgrades in Barnstable, Chatham, Falmouth and Orleans. The town of Orleans was also awarded over \$4

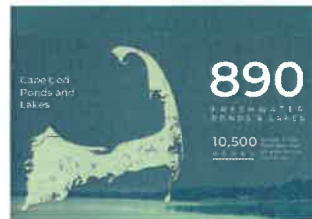
million to implement a permeable reactive barrier. Since its inception in 2018, the CCIWPF has provided nearly \$100 million in subsidies to support critical wastewater and water quality projects across the region. Learn more at: cccom.link/CCIWPF

Cape Cod Pond and Lake Atlas Released

In spring 2022, the Cape Cod Commission released an updated Pond and Lake Atlas to serve as a resource for improving the health of ponds and lakes on Cape Cod.

The Atlas examines the Cape's freshwater bodies, covering pond ecology, water quality, and strategies to restore pond health. It provides a current assessment of the importance of ponds on Cape Cod, the threats they face, and demonstrates the need for action to improve and adequately manage these valued and unique resources. It is designed to support renewed and expanded efforts on pond management within the region.

The Atlas includes an updated listing of the region's 890 freshwater ponds and lakes, along with a profile for each town. The online Pond Viewer was also released as a companion tool to the Atlas. Together, the Atlas and Viewer may be used to explore Cape Cod's ponds, ecology, and the challenges they face.

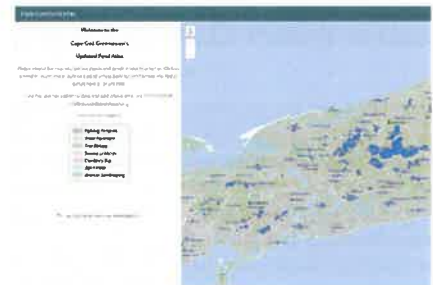


Find the Pond and Lake Atlas at: capecodcommission.org/our-work/ponds-and-lakes

The updated Pond and Lake Atlas provides baseline information for the Freshwater Initiative, a comprehensive planning process that will define a path forward for improving pond water quality across the region. The Initiative will apply the "Cape Cod model" of data-driven and collaborative planning that was implemented to address coastal water quality issues in the 208 Plan Update.


Pond Viewer Provides In-depth Look at Cape Cod's Ponds and Lakes

The Pond Atlas Viewer is an online map-based tool that allows users to view available data on all the ponds and lakes on Cape Cod. It also serves as a companion resource to the updated Pond and Lake Atlas. Through an interactive online interface, users can zoom into the map, view map



Explore the Pond Viewer data: cccom.link/pond-atlas

resource layers, select ponds, and access geographic information about ponds of interest and their surrounding land uses. Geared toward the typical resident or visitor of Cape Cod, the map viewer may also serve as a planning and communication resource as communities consider management actions to address pond health. The Pond Viewer will be updated to reflect the best available data and information.



IMPROVING HIGH GROUNDWATER LEVEL ESTIMATION

The new High Groundwater Levels Data Viewer is now the most up-to-date and accessible data resource for determining seasonal high groundwater levels across the Cape. Users can search for or navigate to and click on a map location, and a popup will display the applicable index well, current water level, and required groundwater adjustment. Explore: cccom.link/groundwater-level-viewer

Cape Cod Ponds Network Established



The Cape Cod Ponds Network was convened in June as a forum for pond stewards and stewardship organizations on Cape Cod, in response to growing concern over the health of the region's freshwater ponds.

The network is coordinated by the Cape Cod Commission and the Association to

Preserve Cape Cod, and currently includes more than 40 pond organizations.

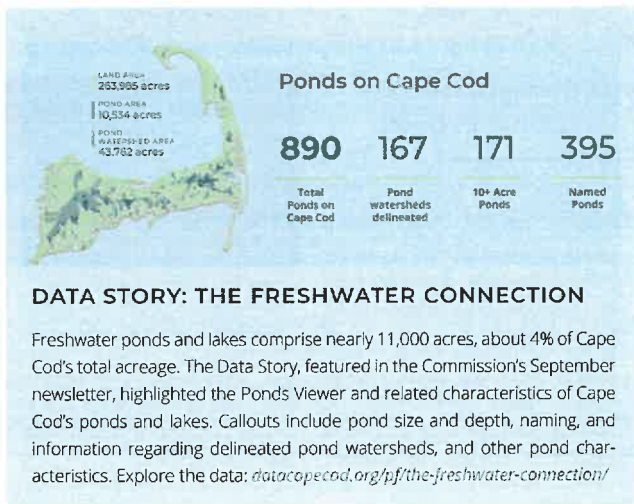
The Ponds Network is designed to provide a single forum and meeting place for pond groups across Cape Cod. Members collaborate, share resources, and work together to identify areas of emerging interest on pond

topics of regional relevance.

Feedback gathered through the Ponds Network meetings will be used to inform the Cape Cod Freshwater Initiative. The group will also help advance the development of strategies and solutions to improve pond health that are identified through the Initiative.



The OneCape Summit hosted Pond Network attendees at their second meeting in August. Learn more about the Pond Network at: capecodcommission.org/ponds



Estimating Stormwater Impacts for the Region with HRUs

A new Storymap aims to simplify estimating the impacts of stormwater runoff through the use of Hydrologic Response Units (HRUs). HRUs represent land areas of common physical characteristics that are expected



to respond to precipitation and weather events in a similar way. Using widely available data layers and GIS software to aggregate these characteristics, estimates of the major stormwater

concerns (flooding, nutrients, sediment) can be calculated. Commission staff presented the HRU Storymap during a SNEP Network webinar in June. Explore: cccom.Jink/HRU



2022 ONECAPE SUMMIT IN REVIEW

The 2022 One Cape Summit, held in August, welcomed more than 300 engaged and committed stakeholders in person for the first time since 2019.

Designed to inspire informed action on our region's most pressing challenges, plenary and breakout sessions held throughout the two-day summit focused on ways to improve housing affordability and accessibility, manage aging infrastructure, address marine and freshwater quality, mitigate and adapt to climate change, lay the foundation for sustained economic development, ensure equity in planning processes, and utilize the best available data and information to make informed decisions.

Over the course of the two-day summit, inspiring speakers from across the region and the country shared successes and lessons. The exciting conversations held both on and off stage throughout the event have the potential to translate into actionable steps to solve our region's most pressing challenges.

Equity Driven Planning



Dr. Karilyn Crockett, Professor with the MIT Department of Urban Studies and Planning, led off the first day of plenary session speakers with insights from her work as the City of Boston's first Chief of Equity. She connected the Summit's efforts to strengthen the region with

bold thinking and commitments for equity-driven planning. Over the course of the event Dr. Crockett and other speakers discussed designing planning processes and solutions that incorporate and engage vulnerable populations to ensure equity across all priority initiatives.

Housing Solutions and Strategies from Local, Regional, and National Experts

Housing is a critical challenge facing Cape Cod. Over the course of the OneCape Summit, attendees heard about existing collaborations and new strategies for addressing the region's housing crisis.

Commission staff outlined the Regional Housing Strategy that aims to address housing supply, affordability, and availability issues. Speak-

ers detailed the Commonwealth's housing priorities and offered unique perspectives from across the country, including strategies from Vail, Colorado, Lake Tahoe, and the City of Boston.

Experts from on- and off-Cape shared recent local efforts to advance Town Meeting articles in support of housing development



Explore all the 2022 OneCape Summit resources and recordings at: onecape.capecodcommission.org/

and affordability and discussed data, tools, and resources available to Cape Cod communities to support their housing goals.



Florence Seldin Recognized with 2022 OneCape Award



The Cape Cod Commission was honored to recognize Dr. Florence Seldin with the 2022 OneCape Award for her many

remarkable contributions to the community.

In addition to serving on and holding leadership roles on many boards and committees within the Town of Chatham, she served as representative to the Cape Cod Commission from 2006 to 2009. Her legacy will live on with the Dr. Florence Seldin

Family Support Program, which provides funding to help Chatham families access preschool programs.

The OneCape Award is presented annually, during the OneCape Summit, to a person or organization that exemplifies outstanding leadership and dedication to Cape Cod.

Economy and Environment Highlights

Over the course of the Summit, the Commission's mission to balance environmental protection with economic progress was reflected across speakers and sessions.

Northeast Clean Energy Council President and former Mayor of Somerville Joe Curtatone spoke to local leadership and the climate economy, noting the intersectionality of regional issues and pathways for opportunity. His remarks connected the importance of climate action with exciting new business development and economic opportunities.

Plenary speakers and breakout sessions aimed to highlight ongoing work to improve the



OneCape Summit 2022 proceedings are available online. View all plenary and breakout session recordings: onecape.capecodcommission.org/

region's access to affordable childcare, including an overview of the Early Education and Childcare Needs Assessment findings, the impact of childcare on our local economy, successful local efforts to provide affordable childcare to residents, and legislative priorities designed to improve affordability and access to childcare.

COASTAL EROSION AND POND HEALTH MOBILE WORKSHOPS

A guided tour of the Monomoy National Wildlife Refuge and Jackknife Cove in Chatham offered mobile workshop attendees a firsthand look at the rapidly changing coastline and offered information on ways the community is building resiliency. A separate tour of Pilgrim Lake in Orleans and Hinckley's Pond in Harwich offered attendees a better understanding of the functions and stressors of Cape Cod's freshwater resources with an onsite workshop on pond ecology.



CLIMATE ACTION PLAN IMPLEMENTATION

The Cape Cod Climate Action Plan provides a framework for adapting to and mitigating the impacts of climate change on Cape Cod. Since its adoption last year, Commission staff and partners have been actively implementing recommendations. While the Climate Action Plan identifies specific recommendations for the Cape Cod Commission, such as providing data, information, resources and technical support and identifying funding, successful implementation relies on collaboration and continued community engagement.

Over the last year, Commission staff have worked to develop a suite of resources that support local efforts to address climate impacts within their communities. These include the Low Lying Roads Project, model bylaws that address coastal resilience, large-scale solar projects, and electric vehicle infrastructure, along with a comprehensive set of floodplain design guidelines. Work is also underway to create additional regulatory tools for development in the floodplain, including a coastal floodplain zoning bylaw and wetland regulations.

In addition to these regional efforts, implementation of the Climate Action Plan requires that communities have the resources and tools available to plan for and implement local actions. This will remain a focus of the Commission's work in the coming year.

Strengthening the Region's Low-lying Roads

Work is underway with all 15 Cape Cod communities to examine vulnerabilities in the roadway network and identify solutions.

Launched in 2021, work on the Low-Lying Roads project ramped up in 2022, with workshops and site visits taking place in the towns of Barnstable, Bourne, Brewster, Dennis, Eastham, Orleans, Sandwich, Wellfleet, Truro, and Yarmouth.

With funding support from the U.S. Economic Development Administration and the Massachusetts Municipal Vulnerability Preparedness (MVP) program, the Commission contracted with the Woods Hole Group to conduct a vulnerability assessment of roadway segments, bridges, and culverts due to flooding from the combined effects of sea level rise and storm surge, employing state of the art model-



Learn more at: capecodcommission.org/our-work/low-lying-roads-project/

ing and community engagement to identify and prioritize low lying roads to target for action.

Each town will receive three conceptual designs and estimated costs for alternative solutions for two roadway segments. The designs delivered should provide communities with enough information to choose a solution and seek funding for implementation.



LOCAL HAZARD MITIGATION PLAN RANKS HIGHEST IN THE STATE

Commission staff has provided assistance preparing hazard mitigation plans in many towns across the region, including Eastham's 2020 plan. In 2022, the Eastham Hazard Mitigation Plan scored the highest in Massachusetts and the third highest in New England for the Community Rating System (CRS) hazard mitigation plan credit. Each town is reviewed every five years, and score increases lead to improved insurance rates for town residents carrying flood insurance. This year, all nine participating Cape towns received high marks.

Model Bylaw Aims to Improve Access to Electric Vehicle Charging Infrastructure

The Cape Cod Commission's model municipal electric vehicle (EV) bylaw is designed to serve as a resource for communities seeking to incorporate consideration of EV charging infrastructure in their local bylaws. The recommendations proposed in this model bylaw are intended to be flexible. Municipalities may tailor and select requirements most applicable to their jurisdiction, and to fit their specific needs and goals. Strategic planning and regional coordination will



The transportation sector is responsible for 56% of the region's greenhouse gas emissions. Learn more about the EV model bylaw by visiting: capecodcommission.org/our-work/model-municipal-electric-vehicle-bylaw

continue to encourage the development of EV charging infrastructure and increase awareness of EV options in support of the region's greenhouse gas reduction goals.

Climate Ambassador Program Continues



Twenty-two students from nine Cape Cod schools participated in the second session of the Climate Ambassador Program, held from January to May 2022. The Program is an initiative to educate, engage, and empower young people on Cape Cod to work together to combat the impacts of climate change. Over the course of seven meetings, students engaged in conversations on global, regional, and local cli-

mate causes and impacts, carbon reduction strategies, resiliency planning, and equity considerations. They learned from climate experts and advocates, building a baseline for informed engagement and advocacy. In December, the Commission issued a call for applicants for the third session of the Program, which will take place in early 2023. Learn more at: capecodcommission.org/climate-ambassadors



PROTECTING AND PRESERVING CAPE COD'S HISTORIC STRUCTURES IN THE FLOODPLAIN

Working with the United States Army Corps of Engineers Silver Jackets program and several state and local partners, the Cape Cod Commission is developing guidelines for protecting and preserving the region's numerous

historic structures that lie within flood areas. This fall, the team evaluated 15 historic structures of various sizes and settings within historic districts in Provincetown, Sandwich, and Falmouth. The resulting report will detail flood-

proofing options suitable for specific building types and locations, designed to aid the preservation of historic properties and serve as a resource for historic property owners on Cape Cod and in similar coastal communities.

New Bridges Needed for Cape Cod



Learn more about the new Canal Bridges Task Force: cecom.link/bridges-task-force

The US Army Corps of Engineers (USACE) and the Massachusetts Department of Transportation (MassDOT) continued working on a plan to replace the Bourne and Sagamore bridges and improve the area's transportation network.

In April, local, county, and state officials met with Senator Edward Markey to review potential funding sources and reinforce the importance of the project. The USACE and MassDOT discussed their continued partnership for pursuing federal funding opportunities, designing and constructing the bridges, and engaging Cape communities. The Cape's state legislative delegation and community leaders highlighted key priorities, including improved pedestrian and traffic safety, highway improvements on

Route 3, and the importance of having an iconic bridge design that reflects the beauty of Cape Cod.

MassDOT held meetings in November to provide the public with updates on the proposed Cape Cod Bridges Program including updates on bridge types under consideration and next steps.

In December, the Cape Cod Commission, Cape Cod Chamber of Commerce, and Association to Preserve Cape Cod announced the formation of a Canal Bridges Task Force. The Task Force will share information, assist with outreach efforts, collect and coordinate input, and advocate for the replacement of the Bourne and Sagamore bridges in a manner that is in the best long-term interest of the region and its people.

INITIAL WORK UNDERWAY FOR 2024 REGIONAL TRANSPORTATION PLAN

Every four years, Cape Cod Commission staff undertakes an update of the Regional Transportation Plan (RTP), a long-range comprehensive plan that includes all



the Cape's modes of transportation. The RTP is the primary means by which federal and state entities allocate funds to the Cape's transportation needs.

The 2024 RTP will articulate the long-range vision for the future of transportation on Cape Cod, looking ahead to the year 2050. The Plan is expected to include strategies to meet Climate Action Plan goals to reduce vehicle miles traveled, support low and no-carbon transportation options, and to accelerate the electrification of the transportation system.

Development of the plan began in the fall. The Cape Cod Metropolitan Planning Organization is anticipated to finalize and endorse the final plan in summer 2023. For more visit: capecodcommission.org/htp/



ROUTE 28 EAST HYANNIS CORRIDOR STUDY UNDERWAY

Public meetings for the Route 28 East Hyannis Corridor study were held in the spring. The study area expands from Yarmouth Road in Hyannis to East Main Street in Yarmouth. Project outcomes will include a set of recommendations to provide safe and convenient access for all users of the roadway system. For more information, visit the project website at: capecodcommission.org/Route28EastHyannis

Enhancing Regional Electric Vehicle Infrastructure



Planning for the future of electric vehicle (EV) infrastructure is a key element of Climate Action Plan implementation and a priority for transportation initiatives.

In 2022, the regional EV charging station siting analysis was updated, reflecting current gaps in charging station availability and high-demand locations for future stations across the region.

A new model municipal EV bylaw was created to serve as a resource for Cape Cod communi-

ties seeking to incorporate consideration of EV charging infrastructure in local bylaws.

Recharge Massachusetts invited the Cape Cod Commission to join its Participant Program. The Program creates a space to recognize work in the EV sector and creates a platform for organizations to share knowledge, best practices, and lessons learned along the way.

In addition, Route 6 was designated an "Alternative Fuel Corridor" by the Federal Highway Administration on their National EV Alternative Fuel Corridor Map. This status can help prioritize funding of EV fast charging locations.



Prioritizing Transportation Safety

Safety is a priority that drives which transportation studies the Cape Cod Commission undertakes and how they are carried out. Both the state and the region share a goal of Vision Zero: no traffic fatalities are acceptable.

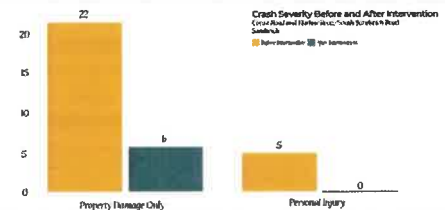
Each year, staff reviews safety issues in the region and identifies safety projects that will help advance solutions, with particular attention paid to bicyclist and pedestrian safety. Region wide efforts include staffing the MPO, providing a guiding regional vision and investments, and conducting regional safety analyses. Local safety projects include providing direct local assistance for municipalities through the Complete Streets Program and efforts like corridor and planning studies, performing road safety audits and safety studies, and the regulatory review of developments.

Learn more about transportation safety efforts: www.capecodcommission.org/safety



CREATING COMPLETE STREETS

In 2022, the Cape Cod Commission worked with the towns of Bourne, Falmouth, and Barnstable to create Complete Streets Prioritization Plans—aimed at improving travel safety and comfort for all street users. A new, interactive public comment tool was created for each town. Users can learn about the project background, see existing roadway features, and add suggestions such as bike lanes, crosswalks, and stoplights, along with comments, directly to the project area map. Learn more at: capecodcommission.org/our-work/complete-streets/



DATA STORY: TRANSPORTATION IMPROVEMENTS LEAD TO SAFER INTERSECTIONS

An analysis of roadwork projects completed through the Cape Cod Transportation Improvement Program explores how recent investments are improving safety at those locations. The story also integrates the newly updated Crash Dashboard that visualizes vehicle crashes and their related statistics from 2018-2020. Explore the data: data.capecod.org/tyf/improving-intersections/



Regional Housing Strategy Underway

In 2022, the Cape Cod Commission began work on a Regional Housing Strategy that will address housing supply, affordability, and availability issues by identifying appropriate areas for housing development and creating policies and strategies to further the plan's goals. The effort is supported by \$932,576 from Barnstable County's allocation of funding from the American Rescue Plan Act.

Efforts have included structuring a robust stakeholder process, data collection and

review of housing plans from other regions to support the planning process, the creation of town-by-town and regional housing profiles and typologies to help understand the current housing landscape.

The planning process will result in a strategy that includes actionable recommendations responsive to the needs and preferences of Cape Cod and tools and resources such as design guidelines and model bylaws that communities can immediately implement.

Data Cape Cod Expands Online Resources

The Cape Cod Commission's new Data Cape Cod website, launched in February, aims to make complex data and information about the region's people, places, and economy more accessible.

Featuring more than 20 interactive dashboards and maps, Data Cape Cod includes information across a host of topics, such as the region's year-round and seasonal populations, real estate trends, housing affordability, unemployment data, small business information, and other economic metrics.

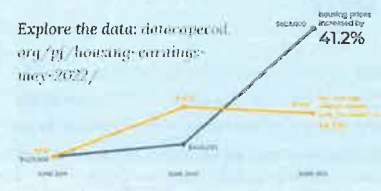
Data Stories have become a regular feature on the Data Cape Cod site, providing additional detail and context for regional challenges.



Explore all the Data Cape Cod resources: datacapcod.org/

DATA STORY: A WIDENING GAP: HOUSING & EARNINGS ON CAPE COD

Explore how median sales prices for single-family homes on Cape Cod have increased at nearly 3 times the rate of average weekly wages between 2019 and 2021, widening the gap between income and housing costs. An interactive dashboards allow for comparison between towns and against state and US.



Childcare Needs Assessment Report Released

Supported by \$200,000 in state funding, the Cape Cod Commission collaborated with Barnstable County and the Rennie Center for Education Research & Policy to conduct a survey-based needs assessment related to early education and childcare for Cape Cod and the Islands.

The project aimed to better understand existing levels of

provision and needs in the early education and childcare industries, identify gaps in services, and explore potential strategies for improving the accessibility of services in the region.

The assessment was informed by existing research and surveys of families with small children and childcare providers. The report identifies several



areas for high-impact investment and action that include providing childcare scholarships and supporting affordable housing options for childcare workers.

Learn more from the report: capecodcommission.org/our-work/childcare

LICENSE PLATE GRANT PROGRAM FUNDS NEW HOUSING TOOL | In May, the Association to Preserve Cape Cod and the Housing Assistance Corporation launched Grow Smart Cape Cod, a mapping project that illustrates priority areas for natural resource protection and for affordable moderate-density housing development. The project was funded in 2020 by the License Plate Grant Program, which is administered by the Barnstable County Economic Development Council and the Cape Cod Commission on behalf of the Barnstable County Commissioners. Explore the map: growsmartcapecod.org/



REGIONAL ECONOMIC PLANNING CONSIDERS CHALLENGES TO DEVELOP SOLUTIONS

As part of the Cape Cod Commission's economic development efforts, the agency advances the development and implementation of the Cape Cod Comprehensive Economic Development Strategy (CEDS). The CEDS outlines a five-year action plan that aligns with regional priorities. As the Barnstable County Economic Development Council prepares to undertake the next update to the CEDS in 2023, they are learning more about regional challenges including childcare, water quality, climate, housing, and regional infrastructure.

Expanding Virtual Stakeholder Engagement

The pandemic provided opportunities to experiment with new and expanded technologies to create interactive experiences that will be a component of robust public engagement well into the future.

Using ArcGIS Experience Builder software, Cape Cod Commission staff built a new online, interactive public comment tool for Complete Streets projects that offer information on the project background, display existing features, and provide a platform for public comments.



Several Cape Cod Commission projects and initiatives now include interactive public comment tools, including the Town of Barnstable's Local Comprehensive Plan and the Commission's Low-Lying Roads Project. Comments and feedback gathered from these tools serve as vital components for plan development and implementation.

Cape Cod Commission members and staff were busy with an active regulatory calendar in 2022. The year saw more than 60 meetings, subcommittee meetings, hearings, and the first Commission member workshop convened in-person since the pandemic.

The continuous dedication of members and staff to the mission of "keeping a special place special" highlights their commitment to the important work of the Cape Cod Commission.



Cape Cod Commission Staff

Kristy Senatori, Executive Director

| | | | | |
|----------------------|------------------|----------------------|------------------------|-----------------------|
| <i>Abigail Bliss</i> | Philip Detjens | Maria McCauley | Erin Perry | David Still |
| <i>Christa Brock</i> | Lisa Dillon | Heather McElroy | <i>Alex Peterson</i> | Steven Tupper |
| Siobhan Cavacco | Danielle Donahue | Colleen Medeiros | Gary Prahm | Jordan Velozo |
| Sarah Colvin | Martha Hevenor | <i>Phil Mele</i> | Jessica Rempel | Michele White |
| <i>Evan Costa</i> | Elizabeth Kellam | <i>Cory Murray</i> | Anne Reynolds | Jessica Wielgus |
| Gail Coyne | Sarah Korjeff | <i>Evan Macomber</i> | Jeffrey Ribeiro | |
| <i>Erina Curcio</i> | Tara Lewis | David Nolan | <i>Carolina Romero</i> | <i>2022 new hire</i> |
| Patty Daley | Kathleen Mason | Timothy Pasakarnis | Chloe Schaefer | <i>2022 departure</i> |

Cape Cod Commission Members

Harold Mitchell | Sandwich, *Chair*

| | | |
|------------------------------|--|--------------------------------------|
| Fred Chirigotis Barnstable | Jacqueline Etsten Harwich | Kevin Grunwald Truro |
| Stephen Mealy Bourne | Ernest Virgilio Mashpee | Richard Elkin Wellfleet |
| Elizabeth Taylor Brewster | Douglas Fromm Orleans | Dennis Prebensen Yarmouth |
| Tom Wilson Chatham | Dr. Cheryl Andrews Provincetown (January - March) | Ron Bergstrom County Commissioner |
| Richard Roy Dennis | Peter Okun Provincetown (March - Present) | John D. Harris Minority Rep. |
| Joyce Brookshire Eastham | | David Weeden Native American Rep. |
| Robert Mascali Falmouth | | Michael Maxim Governor's Appointee |





CAPE COD
COMMISSION

CAPE COD COMMISSION

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www.capecodcommission.org



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

IV

POWERS & SULLIVAN

~ A ~

| | |
|-------------------------|---|
| REQUESTED BY: | The Selectboard |
| DESIRED ACTION: | To be presented with the audit done by Powers & Sullivan |
| PROPOSED MOTION: | No motion is needed for this agenda item. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

DRAFT

TOWN OF WELLFLEET, MASSACHUSETTS

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2021

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TOWN OF WELLFLEET, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2021

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Independent Auditor's Report

To the Honorable Selectboard
Town of Wellfleet, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wellfleet, Massachusetts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Wellfleet, Massachusetts' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate

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remaining fund information of the Town of Wellfleet, Massachusetts, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, located on the following pages, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated _____, 2023, on our consideration of the Town of Wellfleet, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wellfleet's internal control over financial reporting and compliance.

_____, 2023

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Management's Discussion and Analysis

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Management's Discussion and Analysis

As management of the Town of Wellfleet (Town), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2021. We encourage readers to consider the information presented in this report.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, liabilities and deferred inflows and outflows of resources, with the difference as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, health and human services, culture and recreation, and interest. The business-type activities include the activities of the Water and Marina enterprise funds.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

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The Town adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. The Town maintains only one type of proprietary fund.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for the Water and Marina activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Financial Highlights. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Wellfleet, governmental assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9.9 million at the close of 2021. Key components of the Town's governmental financial position are listed below.

| | 2021 | 2020 |
|---|---------------------|---------------------|
| Assets: | | |
| Current assets..... | \$ 19,748,852 | \$ 17,408,739 |
| Capital assets, non depreciable..... | 9,158,255 | 9,158,255 |
| Capital assets, net of accumulated depreciation.... | 20,816,755 | 22,143,574 |
| Total assets..... | 49,723,862 | 48,710,568 |
| Deferred outflows of resources..... | 2,681,910 | 2,759,428 |
| Liabilities: | | |
| Current liabilities (excluding debt)..... | 2,459,901 | 2,183,740 |
| Noncurrent liabilities (excluding debt)..... | 22,742,337 | 22,734,902 |
| Current debt..... | 3,715,637 | 3,725,216 |
| Noncurrent debt..... | 10,555,598 | 11,338,744 |
| Total liabilities..... | 39,473,473 | 39,982,602 |
| Deferred inflows of resources..... | 3,031,325 | 1,877,608 |
| Net position: | | |
| Net investment in capital assets..... | 15,963,424 | 16,237,869 |
| Restricted..... | 4,157,757 | 3,431,689 |
| Unrestricted..... | (10,220,207) | (10,059,772) |
| Total net position..... | \$ 9,900,974 | \$ 9,609,786 |

Net position of \$16.0 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

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Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$4.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$10.2 million. This deficit is mainly due to the recognition of a \$13.7 million net pension liability and a \$8.9 million net OPEB liability.

The governmental activities net position increased by \$291,000 during the current year. This increase was primarily due to \$1.0 million in better than anticipated revenues in the Town's general fund and \$700,000 of positive operations in the Town's community preservation fund, offset by \$1.1 million increase in the net OPEB liability, net of related deferreds, as well as a \$129,000 increase in the net pension liability, net of related deferreds.

| | 2021 | 2020 |
|---|-------------------|---------------------|
| Program Revenues: | | |
| Charges for services..... \$ | 1,982,760 | \$ 1,547,394 |
| Operating grants and contributions..... | 2,736,781 | 2,477,688 |
| Capital grants and contributions..... | 805,198 | 796,124 |
| General Revenues: | | |
| Real estate and personal property taxes, net of tax refunds payable..... | 19,033,128 | 17,489,068 |
| Tax and other liens..... | 36,224 | 200,266 |
| Motor vehicle, other excise, hotel/motel and meals taxes..... | 1,643,454 | 960,004 |
| Penalties and interest on taxes..... | 92,031 | 91,926 |
| Grants and contributions not restricted to specific programs..... | 50,842 | 57,064 |
| Unrestricted investment income..... | 91,466 | 236,281 |
| Miscellaneous..... | 15,040 | - |
| Total revenues..... | 26,486,924 | 23,855,815 |
| Expenses: | | |
| General government..... | 3,557,708 | 3,467,833 |
| Public safety..... | 7,486,128 | 6,492,418 |
| Education..... | 7,907,942 | 7,892,257 |
| Public works..... | 3,321,934 | 3,014,772 |
| Health and human services..... | 1,211,870 | 1,473,684 |
| Culture and recreation..... | 2,218,093 | 1,866,337 |
| Interest..... | 330,348 | 410,832 |
| Total expenses..... | 26,034,023 | 24,618,133 |
| Excess (Deficiency) before transfers..... | 452,901 | (762,318) |
| Transfers..... | (161,713) | (284,861) |
| Change in net position..... | 291,188 | (1,047,179) |
| Net position, beginning of year..... | 9,609,786 | 10,656,965 |
| Net position, end of year..... \$ | 9,900,974 | \$ 9,609,786 |

The increases in the Town's charges for services and public safety expenses was due to the implementation of GASB 84 *Fiduciary Activities*, which required police details to be recorded in the governmental funds rather than in the former Agency fund.

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Key components of the Town's business-type activities financial position are listed below. There was a decrease of \$678,000 in net position reported in connection with the Water and Marina enterprise business-type activities as compared to a decrease of \$198,000 in the prior year.

| | 2021 | 2020 |
|---|---------------------|---------------------|
| Assets: | | |
| Current assets..... | \$ 8,378,277 | \$ 1,475,582 |
| Capital assets, net of accumulated depreciation.... | 10,861,991 | 9,614,507 |
| Total assets..... | 19,240,268 | 11,090,089 |
| Deferred outflows of resources..... | 57,612 | 50,695 |
| Liabilities: | | |
| Current liabilities (excluding debt)..... | 170,280 | 97,343 |
| Noncurrent liabilities (excluding debt)..... | 432,800 | 378,166 |
| Current debt..... | 663,251 | 160,734 |
| Noncurrent debt..... | 10,816,723 | 2,636,536 |
| Total liabilities..... | 12,083,054 | 3,272,779 |
| Deferred inflows of resources..... | 60,417 | 35,402 |
| Net position: | | |
| Net investment in capital assets..... | 7,532,017 | 6,817,237 |
| Restricted..... | 179,075 | 352,230 |
| Unrestricted..... | (556,683) | 663,136 |
| Total net position..... | \$ 7,154,409 | \$ 7,832,603 |
| | 2021 | 2020 |
| Program Revenues: | | |
| Charges for services..... | \$ 685,471 | \$ 810,183 |
| Operating grants and contributions..... | 8,500 | 3,852 |
| General Revenues: | | |
| Unrestricted investment income..... | 2,502 | 3,008 |
| Total revenues..... | 696,473 | 817,043 |
| Expenses: | | |
| Water..... | 665,613 | 477,016 |
| Marina..... | 870,767 | 823,498 |
| Total expenses..... | 1,536,380 | 1,300,514 |
| Excess (Deficiency) before transfers..... | (839,907) | (483,471) |
| Transfers..... | 161,713 | 284,861 |
| Change in net position..... | (678,194) | (198,610) |
| Net position, beginning of year..... | 7,832,603 | 8,031,213 |
| Net position, end of year..... | \$ 7,154,409 | \$ 7,832,603 |

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The water enterprise fund net position decreased by \$404,000 and the marina enterprise fund net position decreased by \$273,000, both of which were attributed to operating losses.

Financial Analysis of the Governmental Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the current year, governmental funds reported combined ending fund balances of \$12.9 million comprised of \$6.0 million in the general fund, \$2.8 million in the Community Preservation fund, a \$581,000 deficit in the gifts and grants fund, \$2.2 million in the receipts reserved fund, a deficit of \$23,000 in the major capital projects funds, and \$2.4 million in the nonmajor governmental funds.

The *general fund* is the chief operating fund of the Town. At the end of the current year, unassigned fund balance of the general fund was \$4.8 million, while total fund balance equaled \$6.0 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 20.5% of total general fund expenditures, while total fund balance represents 25.8% of that same amount. The general fund increased by \$1.3 million. This increase was primarily the result of positive budgetary operations.

The *Community Preservation fund* is used to account for financial resources to purchase land for open space conservation land primarily through land bank surtax, intergovernmental revenue, and bond proceeds. This major fund experienced an increase of \$695,000 in 2021.

The *gifts and grants fund* is used to account for financial resources related to intergovernmental and departmental grants, various contributions and donations, and investment income. This fund experienced a decrease of \$97,000 million, which is due to the timing of state and federal grant expenditures and when revenues are received.

The *receipts reserved fund* is used to account for financial resources reserved for specific purposes including ambulance, Balers field, beach, and shellfish receipts. This fund experienced a decrease of \$591,000 after transferring \$2.2 million to the general and marina funds.

The *highway fund* is used to account for financial resources required for the maintenance and construction of the Town's roads. The highway fund revenues equaled the expenditures.

The *major capital projects fund* is used to account for the acquisition or construction of capital facilities and other capital assets of the governmental funds. This fund experienced an increase of \$379,000, which is due to the timing difference between capital expenditures and the financing of those capital costs.

General Fund Budgetary Highlights

The initial budget and the encumbrances carried forward from the previous year (original budget) totaled \$23.2 million. There were no material net changes between the original and final budget.

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General fund revenues came in \$956,000 more than budgeted while general fund expenditures came in \$459,000 less than budgeted.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$40.8 million (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, building improvements, machinery and equipment, vehicles, drainage and water systems, infrastructure, and software and other improvements. The Town's current year acquisitions totaled \$2.1 million.

Long-term debt. At the end of the current year, the Town had total bonded debt outstanding of \$23.3 million. In the current year, the Town issued \$8.5 million of long-term debt and recorded \$814,000 in unamortized bond premiums. Of the total issued, \$8.2 million was for the Town's business-type activities, and \$350,000 was for the Town's governmental funds activities.

Standard and Poor has established the Town of Wellfleet's credit rating at "AAA," which is Standard and Poor's highest credit rating. This rating is the result of the prudent fiscal management policies the Town has and continues to pursue.

Please refer to the Notes 4, 6 and 7 and for further discussion of capital asset and debt activity.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Accountant, Town Hall, 300 Main Street, Wellfleet, Massachusetts 02667.

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Basic Financial Statements

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STATEMENT OF NET POSITION

JUNE 30, 2021

| | Primary Government | | |
|---|-------------------------|--------------------------|----------------------|
| | Governmental Activities | Business-type Activities | Total |
| ASSETS | | | |
| CURRENT: | | | |
| Cash and cash equivalents..... | \$ 16,331,743 | \$ 8,149,448 | \$ 24,481,191 |
| Receivables, net of allowance for uncollectibles: | | | |
| Real estate and personal property taxes..... | 920,857 | - | 920,857 |
| Tax liens..... | 149,822 | - | 149,822 |
| Community preservation fund surtax..... | 13,633 | - | 13,633 |
| Motor vehicle and other excise taxes..... | 77,432 | - | 77,432 |
| User charges..... | - | 49,754 | 49,754 |
| Departmental and other..... | 466,164 | - | 466,164 |
| Intergovernmental..... | 1,553,605 | - | 1,553,605 |
| Other assets..... | 131,460 | - | 131,460 |
| Loans..... | 104,136 | 179,075 | 283,211 |
| Total current assets..... | 19,748,852 | 8,378,277 | 28,127,129 |
| NONCURRENT: | | | |
| Capital assets, nondepreciable..... | 9,158,255 | - | 9,158,255 |
| Capital assets, net of accumulated depreciation..... | 20,816,755 | 10,861,991 | 31,678,746 |
| Total noncurrent assets..... | 29,975,010 | 10,861,991 | 40,837,001 |
| TOTAL ASSETS..... | 49,723,862 | 19,240,268 | 68,964,130 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows related to pensions..... | 2,428,198 | 54,024 | 2,482,222 |
| Deferred outflows related to other postemployment benefits..... | 253,712 | 3,588 | 257,300 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES..... | 2,681,910 | 57,612 | 2,739,522 |
| LIABILITIES | | | |
| CURRENT: | | | |
| Warrants payable..... | 968,821 | 42,529 | 1,011,350 |
| Accrued payroll..... | 667,312 | 12,934 | 680,246 |
| Other liabilities..... | 162,349 | - | 162,349 |
| Accrued interest..... | 67,419 | 107,817 | 175,236 |
| Compensated absences..... | 594,000 | 7,000 | 601,000 |
| Notes payable..... | 2,461,208 | - | 2,461,208 |
| Bonds payable..... | 1,254,429 | 663,251 | 1,917,680 |
| Total current liabilities..... | 6,175,538 | 833,531 | 7,009,069 |
| NONCURRENT: | | | |
| Compensated absences..... | 185,000 | 3,000 | 188,000 |
| Net pension liability..... | 13,864,898 | 304,024 | 13,968,922 |
| Net other postemployment benefits..... | 8,892,439 | 125,776 | 9,018,215 |
| Bonds payable..... | 10,555,598 | 10,816,723 | 21,372,321 |
| Total noncurrent liabilities..... | 33,297,935 | 11,249,523 | 44,547,458 |
| TOTAL LIABILITIES..... | 39,473,473 | 12,083,054 | 51,556,527 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows related to pensions..... | 2,164,398 | 48,155 | 2,212,553 |
| Deferred inflows related to other postemployment benefits..... | 856,927 | 12,262 | 879,189 |
| TOTAL DEFERRED INFLOWS OF RESOURCES..... | 3,031,325 | 60,417 | 3,091,742 |
| NET POSITION | | | |
| Net investment in capital assets..... | 15,963,424 | 7,532,017 | 23,495,441 |
| Restricted for: | | | |
| Loans..... | 104,136 | 179,075 | 283,211 |
| Permanent funds: | | | |
| Expendable..... | 933,714 | - | 933,714 |
| Nonexpendable..... | 278,321 | - | 278,321 |
| Community preservation..... | 2,841,586 | - | 2,841,586 |
| Unrestricted..... | (10,220,207) | (556,683) | (10,776,890) |
| TOTAL NET POSITION..... | \$ 9,900,974 | \$ 7,154,409 | \$ 17,055,383 |

See notes to basic financial statements.

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STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

| Functions/Programs | Program Revenues | | | | | Net (Expense) Revenue |
|--|----------------------|-------------------------|--|--|--|--------------------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | | |
| Primary Government: | | | | | | |
| <i>Governmental Activities:</i> | | | | | | |
| General government..... | \$ 3,557,708 | \$ 410,090 | \$ 567,912 | \$ 562,831 | | \$ (2,016,875) |
| Public safety..... | 7,486,128 | 614,805 | 600,147 | - | | (6,271,176) |
| Education..... | 7,907,942 | 48,313 | 894,368 | - | | (6,965,261) |
| Public works..... | 3,321,934 | 34,286 | 429,711 | 242,367 | | (2,615,570) |
| Health and human services..... | 1,211,870 | 35,183 | 185,403 | - | | (991,284) |
| Culture and recreation..... | 2,218,093 | 840,083 | 59,240 | - | | (1,318,770) |
| Interest..... | 330,348 | - | - | - | | (330,348) |
| Total Governmental Activities..... | 26,034,023 | 1,982,760 | 2,736,781 | 805,198 | | (20,509,284) |
| <i>Business-Type Activities:</i> | | | | | | |
| Water..... | 665,613 | 141,403 | - | - | | (524,210) |
| Marina..... | 870,767 | 544,068 | 8,500 | - | | (318,199) |
| Total Business-Type Activities..... | 1,536,380 | 685,471 | 8,500 | - | | (842,409) |
| Total Primary Government..... | \$ 27,570,403 | \$ 2,668,231 | \$ 2,745,281 | \$ 805,198 | | \$ (21,351,693) |

See notes to basic financial statements.

(Continued)

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STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

| | Primary Government | | |
|---|----------------------------|-----------------------------|-----------------|
| | Governmental Activities | Business-Type Activities | Total |
| Changes in net position: | | | |
| Net (expense) revenue from previous page..... | \$ (20,509,284) | \$ (842,409) | \$ (21,351,693) |
| <i>General revenues:</i> | | | |
| Real estate and personal property taxes, net of tax refunds payable and tax liens..... | 19,033,128 | - | 19,033,128 |
| Tax and other liens..... | 36,224 | - | 36,224 |
| Motor vehicle, other excise, hotel/motel and meals taxes.... | 1,643,454 | - | 1,643,454 |
| Penalties and interest on taxes..... | 92,031 | - | 92,031 |
| Grants and contributions not restricted to specific programs..... | 50,842 | - | 50,842 |
| Unrestricted investment income..... | 91,466 | 2,502 | 93,968 |
| Miscellaneous..... | 15,040 | - | 15,040 |
| <i>Transfers, net</i> | (161,713) | 161,713 | - |
| Total general revenues and transfers..... | 20,800,472 | 164,215 | 20,964,687 |
| Change in net position..... | 291,188 | (678,194) | (387,006) |
| <i>Net position:</i> | | | |
| Beginning of year..... | 9,609,786 | 7,832,603 | 17,442,389 |
| End of year..... | \$ 9,900,974 | \$ 7,154,409 | \$ 17,055,383 |

See notes to basic financial statements.

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GOVERNMENTAL FUNDS BALANCE SHEET

JUNE 30, 2021

| | General | Community Preservation Fund | Gifts and Grants | Receipts Reserved | Highway | Major Capital Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------------|-----------------------------------|---------------------|----------------------|---------------------|------------------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents..... | \$ 7,033,919 | \$ 2,825,755 | \$ 475,003 | \$ 2,233,451 | \$ - | \$ 1,447,380 | \$ 2,316,235 | \$ 16,331,743 |
| Receivables, net of uncollectibles: | | | | | | | | |
| Real estate and personal property taxes..... | 920,857 | - | - | - | - | - | - | 920,857 |
| Tax liens..... | 147,241 | 2,581 | - | - | - | - | - | 149,822 |
| Community preservation fund surtax..... | - | 13,633 | - | - | - | - | - | 13,633 |
| Motor vehicle and other excise taxes..... | 77,432 | - | - | - | - | - | - | 77,432 |
| Departmental and other..... | - | - | - | 267,266 | - | - | 198,898 | 466,164 |
| Intergovernmental..... | - | - | - | - | 1,362,764 | - | 190,841 | 1,553,605 |
| Other assets..... | - | - | - | - | - | - | 131,460 | 131,460 |
| Loans..... | - | - | - | - | - | - | 104,136 | 104,136 |
| TOTAL ASSETS..... | \$ 8,179,449 | \$ 2,841,969 | \$ 475,003 | \$ 2,500,717 | \$ 1,362,764 | \$ 1,447,380 | \$ 2,941,570 | \$ 19,748,852 |
| LIABILITIES | | | | | | | | |
| Warrants payable..... | \$ 730,083 | \$ - | \$ 54,867 | \$ 1,555 | \$ - | \$ 8,965 | \$ 173,331 | \$ 968,821 |
| Accrued payroll..... | 650,084 | 383 | 1,004 | - | - | - | 15,841 | 667,312 |
| Other liabilities..... | 146,274 | - | - | - | - | - | 16,075 | 162,349 |
| Notes payable..... | - | - | 1,000,000 | - | - | 1,461,208 | - | 2,461,208 |
| TOTAL LIABILITIES..... | 1,526,441 | 383 | 1,055,871 | 1,555 | - | 1,470,193 | 205,247 | 4,259,690 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Unavailable revenue..... | 688,414 | 16,214 | - | 267,266 | 1,362,764 | - | 303,034 | 2,637,682 |
| FUND BALANCES | | | | | | | | |
| Nonspendable..... | - | - | - | - | - | - | 278,319 | 278,319 |
| Restricted..... | - | 2,825,372 | 300,305 | 2,231,896 | - | 224,649 | 2,154,970 | 7,737,192 |
| Committed..... | 1,005,702 | - | - | - | - | - | - | 1,005,702 |
| Assigned..... | 208,709 | - | - | - | - | - | - | 208,709 |
| Unassigned..... | 4,750,183 | - | (881,173) | - | - | (247,462) | - | 3,621,548 |
| TOTAL FUND BALANCES..... | 5,964,594 | 2,825,372 | (580,868) | 2,231,896 | - | (22,813) | 2,433,289 | 12,851,470 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES..... | \$ 8,179,449 | \$ 2,841,969 | \$ 475,003 | \$ 2,500,717 | \$ 1,362,764 | \$ 1,447,380 | \$ 2,941,570 | \$ 19,748,852 |

See notes to basic financial statements.

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RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

| | | | |
|--|------------------|----|---------------------|
| Total governmental fund balances..... | | \$ | 12,851,470 |
| Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds..... | | | 29,975,010 |
| Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds..... | | | 2,637,692 |
| The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred..... | | | (349,415) |
| In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due..... | | | (67,419) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds: | | | |
| Bonds payable..... | (11,810,027) | | |
| Net pension liability..... | (13,664,898) | | |
| Net other postemployment benefits..... | (8,892,439) | | |
| Compensated absences..... | <u>(779,000)</u> | | |
| Net effect of reporting long-term liabilities..... | | | <u>(35,146,364)</u> |
| Net position of governmental activities..... | | \$ | <u>9,900,974</u> |

See notes to basic financial statements.

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GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2021

| | General | Community Preservation Fund | Gifts and Grants | Receipts Reserved | Highway | Major Capital Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------------|-----------------------------------|---------------------|----------------------|---------------|------------------------------|-----------------------------------|--------------------------------|
| REVENUES: | | | | | | | | |
| Real estate and personal property taxes, net of tax refunds..... | \$ 19,054,191 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,054,191 |
| Tax Liens..... | 35,250 | 974 | - | - | - | - | - | 36,224 |
| Motor vehicle and other excise taxes..... | 585,671 | - | - | - | - | - | - | 585,671 |
| Hotel/motel and meals tax..... | 1,063,336 | - | - | - | - | - | - | 1,063,336 |
| Penalties and interest on taxes..... | 92,031 | - | - | - | - | - | - | 92,031 |
| Intergovernmental..... | 323,990 | 247,105 | 423,461 | - | 29,514 | - | 44,691 | 1,068,761 |
| Intergovernmental - COVID-19 relief..... | - | - | - | - | - | - | 57,485 | 57,485 |
| Intergovernmental - teachers retirement..... | 622,271 | - | - | - | - | - | - | 622,271 |
| Departmental and other..... | 645,300 | - | 496 | 1,610,462 | - | - | 540,014 | 2,796,272 |
| Community preservation tax..... | - | 577,030 | - | - | - | - | - | 577,030 |
| Contributions and donations..... | - | - | 32,984 | - | - | - | 74,680 | 107,664 |
| Investment income..... | 13,626 | 5,994 | 453 | - | - | - | 5,323 | 25,396 |
| Miscellaneous..... | 14,980 | - | 10,979 | - | - | - | 9,424 | 35,383 |
| TOTAL REVENUES..... | 22,450,646 | 831,103 | 468,373 | 1,610,462 | 29,514 | - | 731,617 | 26,121,715 |
| EXPENDITURES: | | | | | | | | |
| Current: | | | | | | | | |
| General government..... | 2,012,734 | 84,281 | 191,814 | 33,708 | - | 14,145 | 149,882 | 2,486,564 |
| Public safety..... | 4,119,412 | - | 17,698 | - | - | 40,266 | 412,595 | 4,589,971 |
| Education..... | 6,184,945 | - | 17,434 | - | - | 74,448 | 72,063 | 6,348,890 |
| Public works..... | 2,197,694 | - | 180,249 | - | 29,514 | 43,428 | 42,400 | 2,493,285 |
| Health and human services..... | 702,276 | - | 60,053 | - | - | - | 57,485 | 819,814 |
| Culture and recreation..... | 1,578,637 | - | 7,256 | - | - | - | 7,090 | 1,592,983 |
| Pension benefits..... | 1,422,823 | - | - | - | - | - | - | 1,422,823 |
| Pension benefits - teachers retirement..... | 622,271 | - | - | - | - | - | - | 622,271 |
| Property and liability insurance..... | 361,456 | - | - | - | - | - | - | 361,456 |
| Employee benefits..... | 1,864,859 | - | - | - | - | - | - | 1,864,859 |
| State and county charges..... | 485,270 | - | - | - | - | - | - | 485,270 |
| Debt service: | | | | | | | | |
| Principal..... | 1,213,342 | 50,000 | - | - | - | - | - | 1,263,342 |
| Interest..... | 386,263 | 1,650 | - | - | - | - | - | 387,913 |
| TOTAL EXPENDITURES..... | 23,151,982 | 135,931 | 474,504 | 33,708 | 29,514 | 172,287 | 741,515 | 24,739,441 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES..... | (701,336) | 695,172 | (6,131) | 1,576,754 | - | (172,287) | (9,898) | 1,382,274 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| Issuance of bonds..... | - | - | - | - | - | 350,000 | - | 350,000 |
| Premium from issuance of bonds..... | - | - | - | - | - | 30,000 | 90,617 | 120,617 |
| Transfers in..... | 2,596,581 | - | 17,341 | - | - | 171,279 | 220,799 | 3,006,000 |
| Transfers out..... | (554,132) | - | (108,643) | (2,167,653) | - | - | (337,285) | (3,167,713) |
| TOTAL OTHER FINANCING SOURCES (USES).... | 2,042,449 | - | (91,302) | (2,167,653) | - | 551,279 | (25,869) | 308,904 |
| NET CHANGE IN FUND BALANCES..... | 1,341,113 | 695,172 | (97,433) | (590,899) | - | 378,992 | (35,767) | 1,691,178 |
| FUND BALANCES AT BEGINNING OF YEAR..... | 4,623,481 | 2,130,200 | (483,435) | 2,822,795 | - | (401,805) | 2,469,056 | 11,160,292 |
| FUND BALANCES AT END OF YEAR..... | \$ 5,964,594 | \$ 2,825,372 | \$ (580,868) | \$ 2,231,896 | \$ - | \$ (22,813) | \$ 2,433,289 | \$ 12,851,470 |

See notes to basic financial statements.

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RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

| | | |
|--|----|--------------------|
| Net change in fund balances - total governmental funds..... | \$ | 1,691,178 |
| <p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p> | | |
| Capital outlay..... | | 319,808 |
| Depreciation expense..... | | <u>(1,646,627)</u> |
| Net effect of reporting capital assets..... | | (1,326,819) |
| <p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p> | | |
| | | 365,209 |
| <p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p> | | |
| Issuance of bonds..... | | (350,000) |
| Premium from issuance of bonds..... | | (120,617) |
| Debt service principal payments..... | | <u>1,263,342</u> |
| Net effect of reporting long-term debt..... | | 792,725 |
| <p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p> | | |
| Net change in compensated absences accrual..... | | (55,000) |
| Net change in accrued interest on long-term debt..... | | 57,565 |
| Net change in deferred outflow/(inflow) of resources related to pensions..... | | (358,182) |
| Net change in net pension liability..... | | 229,644 |
| Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.. | | (873,053) |
| Net change in net other postemployment benefits liability..... | | <u>(232,079)</u> |
| Net effect of recording long-term liabilities..... | | <u>(1,231,105)</u> |
| Change in net position of governmental activities..... | \$ | <u>291,188</u> |

See notes to basic financial statements.

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PROPRIETARY FUNDS STATEMENT OF NET POSITION

JUNE 30, 2021

| | Business-type Activities - Enterprise Funds | | |
|---|---|---------------------|---------------------|
| | Water | Marina | Total |
| ASSETS | | | |
| CURRENT: | | | |
| Cash and cash equivalents..... | \$ 1,741,087 | \$ 6,408,361 | \$ 8,149,448 |
| Receivables, net of allowance for uncollectibles: | | | |
| User charges..... | 49,754 | - | 49,754 |
| Loans..... | 179,075 | - | 179,075 |
| Total current assets..... | 1,969,916 | 6,408,361 | 8,378,277 |
| NONCURRENT: | | | |
| Capital assets, net of accumulated depreciation..... | 5,717,905 | 5,144,086 | 10,861,991 |
| TOTAL ASSETS..... | 7,687,821 | 11,552,447 | 19,240,268 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows related to pensions..... | 7,094 | 46,930 | 54,024 |
| Deferred outflows related to other postemployment benefits..... | 695 | 2,893 | 3,588 |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES..... | 7,789 | 49,823 | 57,612 |
| LIABILITIES | | | |
| CURRENT: | | | |
| Warrants payable..... | 13,069 | 29,460 | 42,529 |
| Accrued payroll..... | 775 | 12,159 | 12,934 |
| Accrued interest..... | 36,617 | 71,200 | 107,817 |
| Compensated absences..... | - | 7,000 | 7,000 |
| Bonds payable..... | 134,894 | 528,357 | 663,251 |
| Total current liabilities..... | 185,355 | 648,176 | 833,531 |
| NONCURRENT: | | | |
| Compensated absences..... | - | 3,000 | 3,000 |
| Net pension liability..... | 39,921 | 264,103 | 304,024 |
| Net other postemployment benefits..... | 24,361 | 101,415 | 125,776 |
| Bonds payable..... | 3,260,080 | 7,556,643 | 10,816,723 |
| Total noncurrent liabilities..... | 3,324,362 | 7,925,161 | 11,249,523 |
| TOTAL LIABILITIES..... | 3,509,717 | 8,573,337 | 12,083,054 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows related to pensions..... | 6,323 | 41,832 | 48,155 |
| Deferred inflows related to other postemployment benefits..... | 2,375 | 9,887 | 12,262 |
| TOTAL DEFERRED INFLOWS OF RESOURCES..... | 8,698 | 51,719 | 60,417 |
| NET POSITION | | | |
| Net investment in capital assets..... | 3,557,931 | 3,974,086 | 7,532,017 |
| Restricted for Loans..... | 179,075 | - | 179,075 |
| Unrestricted..... | 440,189 | (996,872) | (556,683) |
| TOTAL NET POSITION..... | \$ 4,177,195 | \$ 2,977,214 | \$ 7,154,409 |

See notes to basic financial statements.

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PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2021

| | Business-type Activities - Enterprise Funds | | |
|---|---|---------------------|---------------------|
| | Water | Marina | Total |
| OPERATING REVENUES: | | | |
| Charges for services..... | \$ 141,403 | \$ 544,068 | \$ 685,471 |
| OPERATING EXPENSES: | | | |
| Cost of services and administration..... | 228,632 | 248,173 | 476,805 |
| Salaries and wages..... | 13,656 | 265,310 | 278,966 |
| Depreciation..... | 274,371 | 273,540 | 547,911 |
| Other operating expenses..... | 83,947 | - | 83,947 |
| TOTAL OPERATING EXPENSES..... | 600,606 | 787,023 | 1,387,629 |
| OPERATING INCOME (LOSS)..... | (459,203) | (242,955) | (702,158) |
| NONOPERATING REVENUES (EXPENSES): | | | |
| Investment income..... | 538 | 1,964 | 2,502 |
| Interest expense..... | (65,007) | (83,744) | (148,751) |
| Intergovernmental..... | - | 8,500 | 8,500 |
| TOTAL NONOPERATING REVENUES (EXPENSES), NET..... | (64,469) | (73,280) | (137,749) |
| INCOME (LOSS) BEFORE TRANSFERS..... | (523,672) | (316,235) | (839,907) |
| TRANSFERS: | | | |
| Transfers in..... | 119,463 | 42,250 | 161,713 |
| CHANGE IN NET POSITION..... | (404,209) | (273,985) | (678,194) |
| NET POSITION AT BEGINNING OF YEAR..... | 4,581,404 | 3,251,199 | 7,832,603 |
| NET POSITION AT END OF YEAR..... | \$ 4,177,195 | \$ 2,977,214 | \$ 7,154,409 |

See notes to basic financial statements.

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PROPRIETARY FUNDS STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

| | Business-type Activities - Enterprise Funds | | |
|--|---|---------------------|---------------------|
| | Water | Marina | Total |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Receipts from customers and users..... | \$ 273,194 | \$ 574,038 | \$ 847,232 |
| Payments to vendors..... | (236,053) | (246,349) | (482,402) |
| Payments to employees..... | (11,856) | (276,120) | (287,976) |
| NET CASH FROM OPERATING ACTIVITIES..... | 25,285 | 51,569 | 76,854 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | |
| Transfers in..... | 119,463 | 42,250 | 161,713 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Proceeds from the issuance of bonds..... | 1,235,000 | 6,915,000 | 8,150,000 |
| Premium from the issuance of bonds..... | 108,438 | 585,000 | 693,438 |
| Acquisition and construction of capital assets..... | - | (1,795,395) | (1,795,395) |
| Principal payments on bonds and notes..... | (55,734) | (105,000) | (160,734) |
| Intergovernmental revenue..... | - | 8,500 | 8,500 |
| Interest expense..... | (53,297) | (19,125) | (72,422) |
| NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES..... | 1,234,407 | 5,588,980 | 6,823,387 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Investment income..... | 538 | 1,964 | 2,502 |
| NET CHANGE IN CASH AND CASH EQUIVALENTS..... | 1,379,693 | 5,684,763 | 7,064,456 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR..... | 361,394 | 723,598 | 1,084,992 |
| CASH AND CASH EQUIVALENTS AT END OF YEAR..... | \$ 1,741,087 | \$ 6,408,361 | \$ 8,149,448 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH | | | |
| FROM OPERATING ACTIVITIES: | | | |
| Operating income (loss)..... | \$ (459,203) | \$ (242,955) | \$ (702,158) |
| Adjustments to reconcile operating income to net cash from operating activities: | | | |
| Depreciation..... | 274,371 | 273,540 | 547,911 |
| Deferred (outflows)/inflows related to pensions..... | (771) | 7,596 | 6,825 |
| Deferred (outflows)/inflows related to other postemployment benefits..... | 1,680 | 9,593 | 11,273 |
| Changes in assets and liabilities: | | | |
| User charges..... | (41,364) | - | (41,364) |
| Departmental and other..... | - | 29,970 | 29,970 |
| Loans..... | 173,155 | - | 173,155 |
| Warrants payable..... | 13,015 | 3,796 | 16,811 |
| Accrued payroll..... | 120 | 1,597 | 1,717 |
| Other liabilities..... | - | (4,920) | (4,920) |
| Compensated absences..... | - | (22,000) | (22,000) |
| Net pension liability..... | 39,921 | (19,459) | 20,462 |
| Net other postemployment benefits..... | 24,361 | 14,811 | 39,172 |
| Total adjustments..... | 484,488 | 294,524 | 779,012 |
| NET CASH FROM OPERATING ACTIVITIES..... | \$ 25,285 | \$ 51,569 | \$ 76,854 |

See notes to basic financial statements.

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FIDUCIARY FUNDS STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

| | <u>Other Postemployment Benefit Trust Fund</u> |
|---|--|
| ASSETS | |
| Cash and cash equivalents..... | \$ 46,364 |
| Investments: | |
| U.S. Treasuries..... | 267,830 |
| Government sponsored enterprises..... | 208,270 |
| Corporate bonds..... | 250,877 |
| Equity securities..... | 878,467 |
| Equity mutual funds..... | 680,330 |
| Fixed income mutual funds..... | <u>362,340</u> |
| TOTAL ASSETS..... | <u><u>2,694,478</u></u> |
| NET POSITION | |
| Restricted for other postemployment benefits..... | \$ <u><u>2,694,478</u></u> |

See notes to basic financial statements.

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FIDUCIARY FUNDS STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2021

| | Other Postemployment Benefit Trust Fund |
|--|--|
| <u>ADDITIONS:</u> | |
| Contributions: | |
| Employer contributions..... | \$ 100,073 |
| Employer contributions for other postemployment benefit payments.... | <u>544,294</u> |
| Total contributions..... | <u>644,367</u> |
| Net investment income: | |
| Investment income..... | 458,923 |
| Less: investment expense..... | <u>(34,742)</u> |
| Net investment income..... | <u>424,181</u> |
| TOTAL ADDITIONS..... | 1,068,548 |
| <u>DEDUCTIONS:</u> | |
| Other postemployment benefit payments..... | <u>544,294</u> |
| NET INCREASE (DECREASE) IN NET POSITION..... | 524,254 |
| NET POSITION AT BEGINNING OF YEAR..... | <u>2,170,224</u> |
| NET POSITION AT END OF YEAR..... | <u>\$ 2,694,478</u> |

See notes to basic financial statements.

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Wellfleet, Massachusetts (Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Town is a municipal corporation that is governed by an elected Selectboard.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. It has been determined that the Town has no component units that require inclusion in these basic financial statements.

B. Joint Ventures

A joint venture is an organization (resulting from a contractual arrangement) that is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control in which the participants retain an ongoing financial interest or ongoing financial responsibility. Joint control means that no single participant has the ability to unilaterally control the financial or operating policies of the joint venture.

The Town participates in two joint ventures with other municipalities, the Nauset Regional School District and the Cape Cod Regional Technical High School. These joint ventures are designed to pool resources and share the costs, risks and rewards of providing educational services. The 2021 assessment to the Town by the District was \$3.1 million for the Nauset Regional School District and \$390,000 for the Cape Cod Regional Technical High School.

The Town is indirectly liable for the Districts' debt and other expenditures and is assessed annually for its share of operating and capital costs.

C. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

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Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows or resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions are charges between the general fund and the enterprise funds. Elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

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Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *Community Preservation fund* is used to account for financial resources to purchase land for open space conservation land under the Community Preservation Act.

The *gifts and grants fund* is used to account for financial resources related to intergovernmental and departmental grants, various contributions and donations, and related investment income.

The *receipts reserved fund* is used to account for financial resources reserved for a specific purpose including ambulance, Bakers field, beach, and shellfish receipts.

The *highway fund* is used to account for activities reimbursed through the State's Chapter 90 highway improvement program.

The *major capital projects fund* is used to account for the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

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The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The *water enterprise fund* is used to account for financial resources required for the construction and operation of the Town's water system.

The *marina enterprise fund* is used to account for the Town's marina activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund type is reported:

The *other postemployment benefit trust fund* accumulates resources to provide funding for future OPEB (other postemployment benefits) liabilities.

E. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

F. Fair Value Measurements

The Town reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

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Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the Town's financial instruments, see Note 2 – Cash and Investments.

G. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on November 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed by the fourth quarter of every year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle and Other Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

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Community Preservation

Community Preservation surcharges are billed with the real estate and personal property tax levy and are 3% of the total real estate tax bill. These surcharges are due on November 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. The surcharges are recorded as receivables in the year of the levy.

Community Preservation surcharge liens are processed by the fourth quarter of every year on delinquent properties and are recorded as receivables in the year they are processed.

The Community Preservation receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Departmental and Other

Departmental and other receivables consist primarily of parking tickets and ambulance charges receivable and are recorded as receivables in the year accrued. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Loans

The Town administers septic loans to qualifying residents in relation to septic system repairs. Upon issuance, a receivable is recorded for the principal amount of the loan.

The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

H. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

I. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, construction in progress, land improvements, buildings, building improvements, machinery and equipment, vehicles, drainage and water systems, infrastructure (e.g., roads, water mains, sewer mains, and similar items), and software, are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements.

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Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

| <u>Capital Asset Type</u> | <u>Estimated Useful Life (in years)</u> |
|---------------------------------|---|
| Land improvements..... | 5 - 50 |
| Buildings and facilities..... | 5 - 50 |
| Building improvements..... | 5 - 50 |
| Machinery and equipment..... | 3 - 20 |
| Vehicles..... | 5 |
| Drainage and water systems..... | 20 - 40 |
| Infrastructure..... | 10 - 50 |
| Software..... | 3 |

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

J. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The Town reports deferred outflows related to pensions and other postemployment benefits in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Town reports deferred outflows related to pensions and other postemployment benefits in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

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Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

K. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

L. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Government-Wide Financial Statements

Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

M. Net position and Fund Equity

Government-Wide Financial Statements (Net position)

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Loans" represents the Town's septic loan program's outstanding loans receivable balance.

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

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“Community preservation” represents amounts restricted for the purpose of ongoing community preservation activities.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. Town meeting is the highest level of decision making authority for the government that can, by adoption of an ordinance prior to the end of the year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

“Assigned” fund balance includes amounts that are constrained by the Town’s intent to be used for specific purposes but are neither restricted nor committed. The Selectboard has by resolution authorized the Town Accountant to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Town’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Barnstable County Retirement Association (BCRA) and additions to/deductions from the Association’s fiduciary net position

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have been determined on the same basis as they are reported by the BCRA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Long-term Debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

R. Fund Deficits

Several individual fund deficits exist at June 30, 2021, within the major capital projects fund and the gifts and grants funds. These deficits will be funded through grants and other available funds.

S. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

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T. Total Column

Government-Wide Financial Statements

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the Town to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool. In addition, there are various restrictions limiting the amount and length of deposits and investments.

It is the Town's policy to invest public funds in a manner which will provide the maximum security with the highest investment return while meeting the daily cash flow demands of the Town. The Town follows the policies established under Massachusetts General Laws. The Commonwealth's statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool).

The Town maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents". The deposits and investments of the Trust Funds are held separately from those of other Town funds.

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that in event of a bank failure, the government's deposits may not be returned to it. The Town's deposit and investment policy allows for unlimited investments in MMDT, U.S. Treasuries and Agencies that will be held to maturity with maturities up to one year from the date of purchase, and bank accounts and Certificates of Deposit with maturities up to one year which are fully collateralized or fully insured.

At year-end, the carrying amount of deposits totaled \$24,481,191 and the bank balance totaled \$24,958,092. Of the bank balance, \$1,000,000 was covered by Federal Depository Insurance, \$23,242,539 was covered by the Depositors Insurance Fund, and \$715,553 was uninsured and uncollateralized.

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As of June 30, 2021, the Town had the following investments and maturities:

| Investment Type | Fair value | Maturities | | |
|--------------------------------------|---------------------|------------------|-------------------|------------------|
| | | Under 1 Year | 1-5 Years | 6-10 Years |
| Debt securities: | | | | |
| U.S. treasury notes..... | \$ 267,830 | \$ 50,589 | \$ 162,264 | \$ 54,977 |
| Government sponsored enterprises.... | 208,270 | 25,307 | 182,963 | - |
| Corporate bonds..... | 250,877 | - | 250,877 | - |
| Total debt securities..... | 726,977 | \$ 75,896 | \$ 596,104 | \$ 54,977 |
| Other investments: | | | | |
| Equity securities..... | 878,467 | | | |
| Equity mutual funds..... | 680,330 | | | |
| Fixed income..... | 362,340 | | | |
| Money market mutual funds..... | 46,364 | | | |
| Total investments..... | \$ 2,694,478 | | | |

Custodial Credit Risk - Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the Town will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The Town has custodial credit risk exposure of \$726,977 because the U.S. treasury notes, government sponsored enterprise securities and corporate bonds are uninsured, unregistered and held by the counterparty.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. Quality ratings for the debt securities are as follows:

| Quality Rating | Government Sponsored Enterprises | Corporate Bonds |
|-------------------|----------------------------------|-------------------|
| AA+..... | \$ 208,270 | \$ - |
| AA-..... | - | 112,755 |
| A..... | - | 30,653 |
| A-..... | - | 26,112 |
| BBB+..... | - | 55,472 |
| BBB..... | - | 25,885 |
| Total..... | \$ 208,270 | \$ 250,877 |

Concentration of Credit Risk

The Town places no limit on the amount the government may invest in any one issuer. As of June 30, 2021, the Town's investment in equity investments did not exceed 5% of the total investment for any one issuer.

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Fair Value of Investments

The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town chooses a tabular format for disclosing the levels within the fair value hierarchy.

The following table presents financial assets at June 30, 2021, that the Town measures fair value on a recurring basis, by level, within the fair value hierarchy:

| Investment Type | June 30, 2021 | Fair Value Measurements Using | | |
|--|---------------------|---|---|--|
| | | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Investments measured at fair value: | | | | |
| <u>Debt securities:</u> | | | | |
| U.S. treasury notes..... | \$ 267,830 | \$ 267,830 | \$ - | - |
| Government sponsored enterprises..... | 208,270 | 208,270 | - | - |
| Corporate bonds..... | 250,877 | - | 250,877 | - |
| Total debt securities..... | 726,977 | 476,100 | 250,877 | - |
| <u>Other investments:</u> | | | | |
| Equity securities..... | 878,467 | 878,467 | - | - |
| Equity mutual funds..... | 680,330 | 680,330 | - | - |
| Fixed income..... | 362,340 | 362,340 | - | - |
| Money market mutual funds..... | 46,364 | 46,364 | - | - |
| Total other investments..... | 1,967,501 | 1,967,501 | - | - |
| Total investments measured at fair value..... | \$ 2,694,478 | \$ 2,443,601 | \$ 250,877 | - |

U.S. treasury notes, government sponsored enterprises, equity securities, equity mutual funds, fixed income, and money market mutual funds, classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices.

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NOTE 3 – RECEIVABLES

At June 30, 2021, receivables for the individual major and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

| | Gross Amount | Allowance for Uncollectibles | Net Amount |
|---|------------------|------------------------------------|---------------------|
| <u>Receivables:</u> | | | |
| Real estate and personal property taxes..... \$ | 920,857 | \$ - | \$ 920,857 |
| Tax liens..... | 149,822 | - | 149,822 |
| Community preservation fund surtax..... | 13,633 | - | 13,633 |
| Motor vehicle and other excise taxes..... | 77,432 | - | 77,432 |
| Departmental and other..... | 618,090 | (151,926) | 466,164 |
| Intergovernmental..... | 1,553,605 | - | 1,553,605 |
| Loans..... | 104,136 | - | 104,136 |
| Total..... \$ | <u>3,437,575</u> | <u>\$(151,926)</u> | <u>\$ 3,285,649</u> |

At June 30, 2021, receivables for the water and marina enterprise funds consist of the following:

| | Gross Amount | Allowance for Uncollectibles | Net Amount |
|----------------------------|-----------------|------------------------------------|-------------------|
| <u>Receivables:</u> | | | |
| Water user charges..... \$ | 49,754 | \$ - | \$ 49,754 |
| Water loans..... | 179,075 | - | 179,075 |
| Total..... \$ | <u>228,829</u> | <u>\$ -</u> | <u>\$ 228,829</u> |

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *deferred inflows of resources* reported in the governmental funds were as follows:

| | General Fund | Community Preservation | Highway | Receipts Reserved | Other Governmental Funds | Total |
|---|-----------------|---------------------------|---------------------|----------------------|--------------------------------|---------------------|
| <u>Receivables:</u> | | | | | | |
| Real estate and personal property taxes..... \$ | 463,742 | \$ - | \$ - | \$ - | \$ - | \$ 463,742 |
| Tax liens..... | 147,240 | 2,582 | - | - | - | 149,822 |
| Community preservation fund surtax..... | - | 13,632 | - | - | - | 13,632 |
| Motor vehicle and other excise taxes..... | 77,432 | - | - | - | - | 77,432 |
| Departmental and other..... | - | - | - | 267,266 | 198,898 | 466,164 |
| Intergovernmental..... | - | - | 1,362,764 | - | - | 1,362,764 |
| Loans..... | - | - | - | - | 104,136 | 104,136 |
| Total..... \$ | <u>688,414</u> | <u>\$ 16,214</u> | <u>\$ 1,362,764</u> | <u>\$ 267,266</u> | <u>\$ 303,034</u> | <u>\$ 2,637,692</u> |

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NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|----------------|-----------|-------------------|
| Governmental Activities: | | | | |
| <u>Capital assets not being depreciated:</u> | | | | |
| Land..... | \$ 9,158,255 | \$ - | \$ - | \$ 9,158,255 |
| <u>Capital assets being depreciated:</u> | | | | |
| Land improvements..... | 1,531,862 | - | - | 1,531,862 |
| Buildings..... | 18,602,785 | - | - | 18,602,785 |
| Buildings and improvements..... | 7,237,432 | 82,614 | - | 7,320,046 |
| Machinery and equipment..... | 5,539,568 | - | - | 5,539,568 |
| Vehicles..... | 1,761,853 | - | - | 1,761,853 |
| Drainage and water systems..... | 836,154 | 67,337 | - | 903,491 |
| Infrastructure..... | 5,009,914 | 158,355 | - | 5,168,269 |
| Software..... | 84,620 | - | - | 84,620 |
| Wharf improvements..... | 15,250 | 11,502 | - | 26,752 |
| Total capital assets being depreciated..... | 40,619,438 | 319,808 | - | 40,939,246 |
| <u>Less accumulated depreciation for:</u> | | | | |
| Land improvements..... | (482,846) | (67,448) | - | (550,294) |
| Buildings..... | (8,985,150) | (457,009) | - | (9,442,159) |
| Buildings and improvements..... | (638,249) | (301,086) | - | (939,335) |
| Machinery and equipment..... | (3,815,482) | (459,705) | - | (4,275,187) |
| Vehicles..... | (1,084,871) | (208,623) | - | (1,293,494) |
| Drainage and water systems..... | (171,455) | (19,300) | - | (190,755) |
| Infrastructure..... | (3,246,428) | (123,746) | - | (3,370,174) |
| Software..... | (51,002) | (8,804) | - | (59,806) |
| Wharf improvements..... | (381) | (906) | - | (1,287) |
| Total accumulated depreciation..... | (18,475,864) | (1,646,627) | - | (20,122,491) |
| Total capital assets being depreciated, net..... | 22,143,574 | (1,326,819) | - | 20,816,755 |
| Total governmental activities capital assets, net..... | \$ 31,301,829 | \$ (1,326,819) | \$ - | \$ 29,975,010 |
| Water: | | | | |
| <u>Capital assets being depreciated:</u> | | | | |
| Infrastructure..... | \$ 8,592,875 | \$ - | \$ - | \$ 8,592,875 |
| <u>Less accumulated depreciation for:</u> | | | | |
| Infrastructure..... | (2,600,599) | (274,371) | - | (2,874,970) |
| Total water activities capital assets, net..... | \$ 5,992,276 | \$ (274,371) | \$ - | \$ 5,717,905 |

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Notes to Basic Financial Statements

Year Ended June 30, 2021

| | Beginning Balance | Increases | Decreases | Ending Balance |
|--|----------------------|--------------|-----------|-------------------|
| Marina Enterprise Activities: | | | | |
| <u>Capital assets being depreciated:</u> | | | | |
| Land improvements..... | \$ 6,679,095 | \$ - | \$ - | \$ 6,679,095 |
| Buildings..... | 114,201 | - | - | 114,201 |
| Machinery and equipment..... | 105,657 | - | - | 105,657 |
| Wharf improvements..... | - | 37,913 | - | 37,913 |
| Waterways..... | - | 1,757,482 | - | 1,757,482 |
| Total capital assets being depreciated..... | 6,898,953 | 1,795,395 | - | 8,694,348 |
| <u>Less accumulated depreciation for:</u> | | | | |
| Land improvements..... | (3,087,312) | (174,962) | - | (3,262,274) |
| Buildings..... | (92,064) | (3,281) | - | (95,345) |
| Machinery and equipment..... | (97,346) | (2,078) | - | (99,424) |
| Wharf improvements..... | - | (5,345) | - | (5,345) |
| Waterways..... | - | (87,874) | - | (87,874) |
| Total accumulated depreciation..... | (3,276,722) | (273,540) | - | (3,550,262) |
| Total marina activities capital assets, net..... | \$ 3,622,231 | \$ 1,521,855 | \$ - | \$ 5,144,086 |

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

| | |
|---|--------------|
| General government..... | \$ 54,599 |
| Public safety..... | 838,695 |
| Education..... | 146,091 |
| Public works..... | 484,514 |
| Health and human services..... | 52,770 |
| Culture and recreation..... | 69,958 |
| Total depreciation expense - governmental activities..... | \$ 1,646,627 |

Business-Type Activities:

| | |
|--|------------|
| Water..... | \$ 274,371 |
| Marina..... | 273,540 |
| Total depreciation expense - business-type activities..... | \$ 547,911 |

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NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2021, are summarized as follows:

| Transfers Out: | Transfers In: | | | | | | Total |
|----------------------------------|---------------------|------------------|-------------------|-----------------------------|-----------------------|------------------------|---------------------|
| | General fund | Gifts and Grants | Capital Projects | Nonmajor governmental funds | Water Enterprise fund | Marina Enterprise fund | |
| General fund..... | \$ - | \$ 17,341 | \$ 171,279 | \$ 220,799 | \$ 119,463 | \$ 25,250 | \$ 554,132 (1) |
| Receipts reserved funds..... | 2,150,653 | - | - | - | - | 17,000 | 2,167,653 (2) |
| Gifts and grants..... | 108,643 | - | - | - | - | - | 108,643 (3) |
| Nonmajor governmental funds..... | 337,285 | - | - | - | - | - | 337,285 (4) |
| Total..... | \$ 2,596,581 | \$ 17,341 | \$ 171,279 | \$ 220,799 | \$ 119,463 | \$ 42,250 | \$ 3,167,713 |

- 1) Represents budgeted transfers from the general fund to the water enterprise fund, marina enterprise fund, capital projects fund, gifts and grants fund, and various nonmajor funds.
- 2) Represents budgeted transfers from receipts reserved funds for the general fund operating budget and transfers from the receipts reserved fund to the marina enterprise fund.
- 3) Represents transfers from the gifts and grants fund to the general fund.
- 4) Represents transfers from nonmajor governmental funds to the general fund.

NOTE 6 – SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise fund, respectively.

Details related to the short-term debt activity for the year ended June 30, 2021, are as follows:

| Type | Purpose | Rate (%) | Due Date | Balance at June 30, 2020 | Renewed/ Issued | Retired/ Redeemed | Balance at June 30, 2021 |
|--------------------------------------|------------------------|----------|----------|--------------------------|---------------------|-----------------------|--------------------------|
| Governmental Funds: | | | | | | | |
| BAN | Municipal Purpose.... | 1.63% | 09/18/20 | \$ 1,220,000 | \$ - | \$ (1,220,000) | \$ - |
| BAN | Municipal Purpose.... | 1.64% | 09/18/20 | 1,241,208 | - | (1,241,208) | - |
| BAN | Municipal Purpose.... | 0.29% | 03/16/21 | - | 3,000,000 | (3,000,000) | - |
| BAN | Municipal Purpose..... | 0.58% | 09/18/21 | - | 2,461,208 | - | 2,461,208 |
| Total Governmental Funds..... | | | | \$ 2,461,208 | \$ 5,461,208 | \$ (5,461,208) | \$ 2,461,208 |

On the scheduled due date of September 18, 2021, the Town paid down \$476,413 of the BAN outstanding at year end and renewed the remaining \$1,984,795 BAN at an interest rate of 0.75% due on September 16, 2022. On the scheduled due date of September 16, 2022, the Town paid down \$605,148 of the BAN outstanding at year end

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and renewed the remaining \$1,892,022 BAN (with new money added) at an interest rate of 3.50% due on September 15, 2023.

NOTE 7 – LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit". Details related to the outstanding indebtedness at June 30, 2021, and the debt service requirements are as follows:

Bonds and Notes Payable Schedule – Governmental Funds

| Project | Maturities Through | Original Loan Amount | Interest Rate (%) | Outstanding at June 30, 2021 |
|--|-----------------------|----------------------------|-------------------------|------------------------------------|
| General Obligation Bonds: | | | | |
| Refunding Debt of 2014..... | 2028 | \$ 6,500,000 | 2.00-3.00 | \$ 3,375,000 |
| General Obligation bonds..... | 2031 | 2,489,756 | 1.73 | 1,340,000 |
| General Obligation bonds..... | 2042 | 7,476,000 | 2.05-4.00 | 6,255,000 |
| General Obligation bonds..... | 2041 | 8,500,000 | 2.00-5.00 | 350,000 |
| Subtotal General Obligation Bonds..... | | | | 11,320,000 |
| Direct Borrowings and Placements: | | | | |
| MCWT Municipal Water System..... | 2024 | 881,090 | 0.00 | 170,666 |
| MCWT Pool Program..... | 2026 | 200,000 | 4.58 | 50,000 |
| MCWT - Series 18 - CW-10-11..... | 2035 | 200,000 | 2.00 | 148,744 |
| Subtotal Direct Borrowings and placements..... | | | | 369,410 |
| Total Bonds Payable..... | | | | 11,689,410 |
| Add: Unamortized premium on bonds..... | | | | 120,617 |
| Total Bonds Payable, net..... | | | | \$ 11,810,027 |

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Notes to Basic Financial Statements

Year Ended June 30, 2021

Debt service requirements for principal and interest for Governmental bonds payable in future years are as follows:

| Year | General Obligation Bonds | | | Direct Borrowings and Placements | | | Total |
|-------------------|--------------------------|---------------------|----------------------|----------------------------------|------------------|-------------------|----------------------|
| | Principal | Interest | Total | Principal | Interest | Total | |
| 2022.....\$ | 1,165,000 | \$ 324,718 | \$ 1,489,718 | \$ 74,204 | \$ 8,555 | \$ 82,759 | \$ 1,572,477 |
| 2023..... | 1,105,000 | 287,868 | 1,392,868 | 74,404 | 5,605 | 80,009 | 1,472,877 |
| 2024..... | 1,045,000 | 252,868 | 1,297,868 | 79,609 | 2,602 | 82,211 | 1,380,079 |
| 2025..... | 1,030,000 | 236,093 | 1,266,093 | 19,817 | 2,410 | 22,227 | 1,288,320 |
| 2026..... | 965,000 | 206,368 | 1,171,368 | 20,031 | 2,214 | 22,245 | 1,193,613 |
| 2027..... | 785,000 | 181,841 | 966,841 | 10,249 | 2,014 | 12,263 | 979,104 |
| 2028..... | 710,000 | 162,543 | 872,543 | 10,472 | 1,808 | 12,280 | 884,823 |
| 2029..... | 430,000 | 149,118 | 579,118 | 10,699 | 1,600 | 12,299 | 591,417 |
| 2030..... | 420,000 | 129,148 | 549,148 | 10,932 | 1,386 | 12,318 | 561,466 |
| 2031..... | 420,000 | 119,630 | 539,630 | 11,169 | 1,166 | 12,335 | 551,965 |
| 2032..... | 295,000 | 107,938 | 402,938 | 11,412 | 944 | 12,356 | 415,294 |
| 2033..... | 295,000 | 99,088 | 394,088 | 11,660 | 714 | 12,374 | 406,462 |
| 2034..... | 295,000 | 90,238 | 385,238 | 11,914 | 482 | 12,396 | 397,634 |
| 2035..... | 295,000 | 81,388 | 376,388 | 12,838 | 244 | 13,082 | 389,470 |
| 2036..... | 295,000 | 72,538 | 367,538 | - | - | - | 367,538 |
| 2037..... | 295,000 | 63,687 | 358,687 | - | - | - | 358,687 |
| 2038..... | 295,000 | 54,836 | 349,836 | - | - | - | 349,836 |
| 2039..... | 295,000 | 45,250 | 340,250 | - | - | - | 340,250 |
| 2040..... | 295,000 | 35,662 | 330,662 | - | - | - | 330,662 |
| 2041..... | 295,000 | 26,074 | 321,074 | - | - | - | 321,074 |
| 2042..... | 295,000 | 9,588 | 304,588 | - | - | - | 304,588 |
| Total..... | \$ 11,320,000 | \$ 2,736,482 | \$ 14,056,482 | \$ 369,410 | \$ 31,744 | \$ 401,154 | \$ 14,457,636 |

Bonds and Notes Payable Schedule – Enterprise Funds

| Project | Maturities Through | Original Loan Amount | Interest Rate (%) | Outstanding at June 30, 2021 |
|---|--------------------|----------------------|-------------------|------------------------------|
| Water Enterprise Fund | | | | |
| Water Well, Storage & Mains..... | 2049 | \$ 1,500,000 | 2.38 | \$ 1,205,388 |
| Water Expansion - Loan 2 (USDA)..... | 2054 | 1,000,000 | 2.75 | 846,148 |
| Water System Updates..... | 2041 | 1,235,000 | 2.00-5.00 | 1,235,000 |
| | | | | 3,286,536 |
| Marina Enterprise Fund | | | | |
| Refunding Debt of 2014..... | 2027 | 940,000 | 2.00-3.00 | 585,000 |
| Harbor Dredge..... | 2041 | 6,915,000 | 2.00-5.00 | 6,915,000 |
| | | | | 7,500,000 |
| Total Bonds Payable..... | | | | 10,786,536 |
| Add: Unamortized premium on bonds..... | | | | 693,438 |
| Total Bonds Payable, net..... | | | | \$ 11,479,974 |

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Debt service requirements for principal and interest for Enterprise bonds payable in future years are as follows:

| Year | Principal | Interest | Total |
|---------------|----------------------|---------------------|-------------------|
| 2022.....\$ | 571,448 \$ | 329,636 \$ | 901,084 |
| 2023..... | 572,180 | 304,449 | 876,629 |
| 2024..... | 572,929 | 279,245 | 852,174 |
| 2025..... | 563,696 | 236,849 | 800,545 |
| 2026..... | 564,481 | 212,008 | 776,489 |
| 2027..... | 565,284 | 187,149 | 752,433 |
| 2028..... | 471,107 | 163,697 | 634,804 |
| 2029..... | 466,950 | 141,650 | 608,600 |
| 2030..... | 467,812 | 130,183 | 597,995 |
| 2031..... | 468,695 | 120,495 | 589,190 |
| 2032..... | 469,598 | 110,785 | 580,383 |
| 2033..... | 470,524 | 101,056 | 571,580 |
| 2034..... | 471,471 | 91,304 | 562,775 |
| 2035..... | 472,441 | 81,529 | 553,970 |
| 2036..... | 473,433 | 71,732 | 545,165 |
| 2037..... | 474,449 | 61,911 | 536,360 |
| 2038..... | 475,490 | 52,066 | 527,556 |
| 2039..... | 476,555 | 42,195 | 518,750 |
| 2040..... | 477,645 | 32,300 | 509,945 |
| 2041..... | 478,762 | 22,379 | 501,141 |
| 2042..... | 74,905 | 19,331 | 94,236 |
| 2043..... | 76,075 | 17,456 | 93,531 |
| 2044..... | 77,272 | 15,554 | 92,826 |
| 2045..... | 78,499 | 13,623 | 92,122 |
| 2046..... | 79,754 | 11,662 | 91,416 |
| 2047..... | 81,039 | 9,672 | 90,711 |
| 2048..... | 82,355 | 7,652 | 90,007 |
| 2049..... | 83,515 | 5,600 | 89,115 |
| 2050..... | 25,642 | 3,525 | 29,167 |
| 2051..... | 25,642 | 2,820 | 28,462 |
| 2052..... | 25,642 | 2,114 | 27,756 |
| 2053..... | 25,642 | 1,409 | 27,051 |
| 2054..... | 25,604 | 704 | 26,308 |
| Total..... \$ | <u>10,786,536</u> \$ | <u>2,883,740</u> \$ | <u>13,670,276</u> |

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2021, the Town had the following authorized and unissued debt:

| Purpose | Amount |
|----------------------------------|---------------------|
| Paving South Wellfleet Lot..... | \$ 6,948 |
| Elementary School Roof..... | 338,909 |
| HVAC Town Hall Furnace..... | 75,000 |
| Harbor Dredging..... | 62,000 |
| Police Station Construction..... | 540,000 |
| Land Acquisition..... | 1,000,000 |
| Water Upgrades..... | 2,500,000 |
| Total..... | <u>\$ 4,522,857</u> |

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Changes in Long-term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

| | Beginning Balance | Bonds and Notes Issued | Bonds and Notes Redeemed | Other Increases | Other Decreases | Ending Balance | Due Within One Year |
|---|-------------------|------------------------|--------------------------|-----------------|-----------------|----------------|---------------------|
| Governmental Activities: | | | | | | | |
| General obligation bonds..... | \$ 12,160,000 | \$ 350,000 | \$ (1,190,000) | \$ - | \$ - | \$ 11,320,000 | \$ 1,165,000 |
| Direct borrowings and placements..... | 442,752 | - | (73,342) | - | - | 369,410 | 74,204 |
| Unamortized premium on bonds..... | - | 120,617 | - | - | - | 120,617 | 15,225 |
| Total bonds payable..... | 12,602,752 | 470,617 | (1,263,342) | - | - | 11,810,027 | 1,254,429 |
| Compensated absences..... | 724,000 | - | - | 779,000 | (724,000) | 779,000 | 594,000 |
| Net pension liability..... | 13,894,542 | - | - | 1,323,450 | (1,553,094) | 13,664,898 | - |
| Net other postemployment benefits... | 8,660,360 | - | - | 1,774,841 | (1,542,762) | 8,892,439 | - |
| Total governmental activity long-term liabilities..... | \$ 35,881,654 | \$ 470,617 | \$ (1,263,342) | \$ 3,877,291 | \$ (3,819,856) | \$ 35,146,364 | \$ 1,848,429 |
| Business-Type Activities: | | | | | | | |
| General obligation bonds..... | \$ 2,797,270 | \$ 8,150,000 | \$ (160,734) | \$ - | \$ - | \$ 10,786,536 | \$ 571,448 |
| Unamortized premium on bonds..... | - | 693,438 | - | - | - | 693,438 | 91,803 |
| Total bonds payable..... | 2,797,270 | 8,843,438 | (160,734) | - | - | 11,479,974 | 663,251 |
| Compensated absences..... | 32,000 | - | - | 10,000 | (32,000) | 10,000 | 7,000 |
| Net pension liability..... | 283,562 | - | - | 50,479 | (30,017) | 304,024 | - |
| Net other postemployment benefits... | 86,604 | - | - | 48,159 | (8,987) | 125,776 | - |
| Total business-type activity long-term liabilities..... | \$ 3,199,436 | \$ 8,843,438 | \$ (160,734) | \$ 108,638 | \$ (71,004) | \$ 11,919,774 | \$ 670,251 |

NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The Town classifies fund balance according to constraints imposed on the use of those resources.

There are two major types of fund balance, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portion of endowment funds are nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- **Unassigned:** fund balance of the general fund that is not constrained for any particular purpose and the deficit fund balances for other funds that would otherwise be restricted, committed or assigned.

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Massachusetts General Law Ch.40 §5B allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body. Additions to the fund may be made by a majority vote of the legislative body. At year end the balance of the General Stabilization Funds is \$962,511 and is reported as unassigned fund balance within the General fund.

The Town has classified its fund balances with the following hierarchy:

| | General | Community Preservation | Gifts and Grants | Receipts Reserved | Capital Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------------|---------------------|----------------------|---------------------|-----------------------------------|--------------------------------|
| Fund Balances: | | | | | | | |
| Nonspendable: | | | | | | | |
| Permanent fund principal..... | \$ - | \$ - | \$ - | \$ - | \$ - | 278,319 | \$ 278,319 |
| Restricted for: | | | | | | | |
| Community preservation..... | - | 2,825,372 | - | - | - | - | 2,825,372 |
| Highway..... | - | - | - | - | 224,649 | - | 224,649 |
| Town gift and grant funds..... | - | - | 300,305 | - | - | - | 300,305 |
| School lunch..... | - | - | - | - | - | 87,362 | 87,362 |
| Other special revenue..... | - | - | - | - | - | 442,249 | 442,249 |
| Receipts reserved funds..... | - | - | - | 2,231,896 | - | - | 2,231,896 |
| Receipts reserved funds for appropriations..... | - | - | - | - | - | 137,161 | 137,161 |
| Municipal buildings..... | - | - | - | - | - | 554,482 | 554,482 |
| Expendable trust funds..... | - | - | - | - | - | 933,716 | 933,716 |
| Committed to: | | | | | | | |
| Articles and continuing appropriations: | | | | | | | |
| General government..... | 330,582 | - | - | - | - | - | 330,582 |
| Public safety..... | 112,517 | - | - | - | - | - | 112,517 |
| Education..... | 98,714 | - | - | - | - | - | 98,714 |
| Public works..... | 445,774 | - | - | - | - | - | 445,774 |
| Culture and recreation..... | 18,115 | - | - | - | - | - | 18,115 |
| Assigned to: | | | | | | | |
| Encumbrances: | | | | | | | |
| General government..... | 24,245 | - | - | - | - | - | 24,245 |
| Public safety..... | 56,587 | - | - | - | - | - | 56,587 |
| Education..... | 87,218 | - | - | - | - | - | 87,218 |
| Public works..... | 7,198 | - | - | - | - | - | 7,198 |
| Health and human services..... | 22,869 | - | - | - | - | - | 22,869 |
| Culture and recreation..... | 10,592 | - | - | - | - | - | 10,592 |
| Unassigned..... | 4,750,183 | - | (881,173) | - | (247,462) | - | 3,621,548 |
| Total Fund Balances..... | \$ 5,964,594 | \$ 2,825,372 | \$ (580,868) | \$ 2,231,896 | \$ (22,813) | \$ 2,433,289 | \$ 12,851,470 |

NOTE 9 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in a premium-based health care plan for its active employees. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The Town also participates in a premium-based workers' compensation insurance plan for its employees, except for police officers and firefighters for which the Town is self-insured. The Town's incurred but not reported claims for workers' compensation are not considered material at June 30, 2021, and therefore are not reported.

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NOTE 10 – PENSION PLAN

Plan Descriptions

The Town is a member of the Barnstable County Retirement Association (the “Association”), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 50 member units. The Association is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The Association issues a publicly available financial report in accordance with accounting principles generally accepted in the United States of America (GAAP). That report may be obtained by contacting the Association located at 750 Attucks Lane, Hyannis, Massachusetts, 02601.

The Town is a member of the Massachusetts Teachers’ Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth’s reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the Town to the MTRS. Therefore, the Town is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer’s covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2020. The Town’s portion of the collective pension expense, contributed by the Commonwealth, of \$622,271 is reported in the general fund as intergovernmental revenue and employee benefits and other fixed charges in the current fiscal year. The portion of the Commonwealth’s collective net pension liability associated with the Town is \$5,038,049 as of the measurement date.

Benefits Provided

Both the Association and System provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. They provide for retirement allowance benefits up to a maximum of 80% of a member’s highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member’s age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth’s state law during those years are borne by the Commonwealth and are deposited into the

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pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System.

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the Association a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The Town's proportionate share of the required contribution and its actual contribution for the year ended December 31, 2020, was \$1,431,823 and \$1,431,823, respectively, which was 21.92% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities

At June 30, 2021, the Town reported a liability of \$13,968,922 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2020. Accordingly, update procedures were used to roll back the total pension liability to the measurement date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2020, the Town's proportion was 2.022%, which increased from its proportion measured at December 31, 2019, of 1.887%.

Pension Expense

For the year ended June 30, 2021, the Town recognized a pension expense of \$1,587,648. At June 30, 2021, the Town reported deferred outflows of resources related to pensions of \$2,482,222 and deferred inflows of resources related to pensions of \$2,212,553.

The balances of deferred outflows and inflows at June 30, 2021, consist of the following:

| Deferred Category | Deferred Outflows of Resources | Deferred Inflows of Resources | Total |
|---|--------------------------------|-------------------------------|-------------|
| Differences between expected and actual experience..... | \$ - | \$ (76,479) | \$ (76,479) |
| Difference between projected and actual earnings, net..... | - | (1,629,986) | (1,629,986) |
| Changes in assumptions..... | 1,228,542 | - | 1,228,542 |
| Changes in proportion and proportionate share of contributions... | 1,253,680 | (506,088) | 747,592 |
| Total deferred outflows/(inflows) of resources..... | \$ 2,482,222 | \$ (2,212,553) | \$ 269,669 |

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The deferred outflows/(inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

| | | |
|------------|----|----------------|
| 2022..... | \$ | 157,197 |
| 2023..... | | 354,576 |
| 2024..... | | (350,472) |
| 2025..... | | (57,379) |
| 2026..... | | <u>165,747</u> |
| Total..... | \$ | <u>269,669</u> |

Actuarial Assumptions

The total pension liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement that was updated to December 31, 2020:

| | |
|--|---|
| Valuation date..... | January 1, 2020 |
| Actuarial cost method..... | Entry Age Actuarial Cost Method |
| Projected salary increases..... | 3.25% |
| Cost of living adjustments..... | 3% of the first \$18,000 |
| Investment rate of return/Discount rate..... | 7.15% |
| Mortality rates..... | Pre-Retirement: The RP-2014 Blue Collar Employee Mortality Table projected generationally with Scale MP-2017 Health Retiree: The RP-2014 Blue Collar Health Annuitant Mortality Table projected generationally with Scale MP-2017 Disabled Retiree: The RP-2014 Blue Collar Health Annuitant Mortality Table set forward one year and projected generationally with Scale MP-2017 |

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2020, are summarized in the following table:

| Asset Class | Long-Term Expected Asset Allocation | Long-Term Expected Real Rate of Return |
|--|--|---|
| Domestic equity..... | 22.00% | 6.28% |
| International developed markets equity.. | 12.00% | 7.00% |
| International emerging markets equity... | 5.00% | 8.82% |
| Core fixed income..... | 15.00% | 3.80% |
| Value added fixed income..... | 8.00% | 2.97% |
| Real estate..... | 10.00% | 3.50% |
| Timberland..... | 4.00% | 3.45% |
| Hedge fund, PCS..... | 10.00% | 2.35% |
| Private equity..... | 14.00% | 10.11% |
| Total..... | 100.00% | |

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 12.20%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 7.15% as of December 31, 2020 and December 31, 2019. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15%) or 1-percentage-point higher (8.15%) than the current rate:

| | 1% Decrease (6.15%) | Current Discount (7.15%) | 1% Increase (8.15%) |
|--|------------------------|--------------------------------|------------------------|
| The Town's proportionate share of the net pension liability..... | \$ 18,893,425 | \$ 13,968,922 | \$ 9,830,933 |

Changes in Assumptions

None.

Changes in Plan Provisions

None.

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NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description – The Town of Wellfleet administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare insurance for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy – The contribution requirements of plan members and the Town are established and may be amended by the Town. The “required” contribution is based on a pay-as-you-go financing requirement. The Town contributes 75% of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25% of their premium costs. For 2021, the Town’s contribution to the plan totaled \$544,294.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town’s to establish a postemployment benefit trust fund and to enable the Town to begin pre-funding its OPEB liabilities. The Trust is managed by a 5 member Board of Trustees who are authorized to manage the Trust in accordance with the Trust Agreement.

During 2021, the Town pre-funded future OPEB liabilities by contributing \$100,073 the Other Postemployment Benefit Fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Funds financial statements. As of June 30, 2021, the balance of this fund totaled \$2,694,478.

Employees Covered by Benefit Terms – The following table represents the Plan’s membership at June 30, 2020:

| | |
|--|------------|
| Active members..... | 93 |
| Inactive members currently receiving benefits..... | <u>100</u> |
| Total..... | <u>193</u> |

Components of OPEB Liability – The following table represents the components of the Plan’s OPEB liability as of June 30, 2021:

| | |
|--|---------------------|
| Total OPEB liability..... | \$ 11,712,693 |
| Less: OPEB plan’s fiduciary net position..... | <u>(2,694,478)</u> |
| Net OPEB liability..... | <u>\$ 9,018,215</u> |
| The OPEB plan’s fiduciary net position as a percentage of the total OPEB liability..... | 23.00% |

Significant Actuarial Methods and Assumptions – The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2021, to be in accordance with GASB Statement #74 as shown on the following page:

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| | |
|--------------------------------|--|
| Valuation date..... | June 30, 2020 |
| Actuarial cost method..... | Entry Age Normal- Level Percentage of Payroll |
| Inflation..... | 3.25% |
| Salary increases..... | Service-related increases for Group 1 (excluding teachers) and Group 2 employees: 6.0% decreasing over 11 years to an ultimate level of 4.0%. Service-related increased for Group 4 employees: 7.0% decreasing over 8 years to an ultimate level of 4.5%. Service related increases for Teachers: 7.5% decreasing over 20 years to an ultimate level of 4.0% |
| Investment rate of return..... | 6.50% |
| Mortality rates..... | Preretirement mortality rates: Healthy Non-Teachers: RP-2014 Employee Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2020. Postretirement mortality rates: Healthy Non-Teachers: RP-2014 Healthy Annuitant Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Healthy retiree Headcount-weighted Mortality Table projected generationally with Scale MP-2020. Disabled Non-Teachers: RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2017. Disabled Teachers: Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with scale MP-2020. |
| Health care trend rates..... | CCMHG: Under 65: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Over 65: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. GIC: Medical/Prescription Drug: Under 65: 6.60% decreasing by 0.10% for two years, then decreasing by 0.20% to 6.00% then decreasing by 0.25% each year to an ultimate level of 4.50% per year. Over 65: 4.8% decreasing by 0.10% for two years, then decreasing by 0.20% to 6.00% then decreasing by 0.25% each year to an ultimate level of 4.50% per year. EGWP: 3.0%. Part B: 8.70%. for 1 year then 4.50% |

Rate of Return – For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 19.41%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation as of June 30, 2020, and projected arithmetic real rates of return for each

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major asset class, after deduction inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized below:

| <u>Asset Class</u> | <u>Long-Term Expected Asset Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--|--|---|
| Domestic equity..... | 22.00% | 6.28% |
| International developed markets equity.. | 12.00% | 7.00% |
| International emerging markets equity... | 5.00% | 8.82% |
| Core fixed income..... | 15.00% | 0.38% |
| High-yield fixed income..... | 8.00% | 2.97% |
| Real estate..... | 10.00% | 3.50% |
| Commodities..... | 4.00% | 2.45% |
| Hedge fund, GTAA, Risk parity..... | 10.00% | 2.35% |
| Private equity..... | 14.00% | 10.11% |
| Total..... | <u>100.00%</u> | |

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate – The following table presents the net other postemployment benefit liability, calculated using the discount rate of 6.50%, as well as what the net other postemployment benefit liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current discount rate.

| | <u>1% Decrease (5.50%)</u> | <u>Current Discount Rate (6.50%)</u> | <u>1% Increase (7.50%)</u> |
|-------------------------|--------------------------------|--|--------------------------------|
| Net OPEB liability..... | \$ 10,583,515 | \$ 9,018,215 | \$ 7,730,127 |

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following table presents the net other postemployment benefit liability, calculated using the current healthcare trend rate as well as what the net other postemployment benefit liability would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

| | <u>1% Decrease</u> | <u>Current Trend</u> | <u>1% Increase</u> |
|-------------------------|--------------------|----------------------|--------------------|
| Net OPEB liability..... | \$ 7,537,883 | \$ 9,018,215 | \$ 10,847,469 |

Discount Rate – The discount rate used to measure the total OPEB liability was 6.50% as of June 30, 2021, and 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan’s funding policy. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be sufficient to make all projected benefit payments to current plan members.

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Changes in the Net OPEB Liability

| | Increase (Decrease) | | |
|---|--------------------------------|----------------------------------|------------------------------------|
| | Total OPEB Liability (a) | Plan | Net OPEB Liability (a) - (b) |
| | | Fiduciary Net Position (b) | |
| Balances at June 30, 2020..... | \$ 10,917,188 | \$ 2,170,224 | \$ 8,746,964 |
| Changes for the year: | | | |
| Service cost..... | 364,836 | - | 364,836 |
| Interest..... | 771,014 | - | 771,014 |
| Contributions - employer..... | - | 644,367 | (644,367) |
| Net investment income..... | - | 424,181 | (424,181) |
| Changes of benefit terms..... | 790,698 | - | 790,698 |
| Differences between expected and actual experience..... | (189,853) | - | (189,853) |
| Changes of assumptions..... | (396,896) | - | (396,896) |
| Benefit payments..... | (544,294) | (544,294) | - |
| Net change..... | 795,505 | 524,254 | 271,251 |
| Balances at June 30, 2021..... | \$ 11,712,693 | \$ 2,694,478 | \$ 9,018,215 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the Town recognized OPEB expense of \$1,799,944. At June 30, 2021, the Town reported \$257,300 of deferred outflows of resources and \$879,189 of deferred inflows of resources related to OPEB from the following sources:

| Deferred Category | Deferred Outflows of Resources | Deferred Inflows of Resources | Total |
|--|--------------------------------------|-------------------------------------|--------------|
| Differences between expected and actual experience..... | \$ 44,638 | \$ (151,884) | \$ (107,246) |
| Difference between projected and actual earnings, net..... | - | (197,584) | (197,584) |
| Changes in assumptions..... | 212,662 | (529,721) | (317,059) |
| Total deferred outflows/(inflows) of resources..... | \$ 257,300 | \$ (879,189) | \$ (621,889) |

Amounts reported as deferred outflows/(inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement date year ended June 30:

| | |
|------------|--------------|
| 2022..... | \$ 24,102 |
| 2023..... | (240,736) |
| 2024..... | (234,152) |
| 2025..... | (171,103) |
| Total..... | \$ (621,889) |

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Changes of Assumptions

- Per capital Health costs, contributions, and trends for CCMHG retirees were updated to reflect current experience and future expectations.
- Per capita health costs, contributions and trends for GIC retirees were updated based on the June 30, 2020 Commonwealth of Massachusetts Postemployment Benefit Other than Pensions GASB Statement No. 74 Valuation Report, dated January 2021.
- The mortality assumption for Teachers was updated to be consistent with the companion pension fund.
- The life insurance enrollment for future retirees was updated, if applicable.
- The expected return on assets and the discount rate were lowered from 7.00% to 6.50%.

Changes in Plan Provisions

- The Town now provides health insurance to retired teachers through the Group Insurance Commission (GIC).

NOTE 12 – COMMITMENTS

The Town has entered into or is planning to enter into contracts relating to various capital projects totaling approximately \$4.5 million. Additionally, the general fund has various commitments for goods and services related to encumbrances and article carryforwards totaling \$209,000 and \$1.0 million, respectively.

NOTE 13 – CONTINGENCIES

The Town participates in a number of federal award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2021, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2021.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through _____, 2023, which is the date the financial statements were available to be issued.

The Town of Wellfleet carries its investments at fair value in accordance with financial reporting provisions of Generally Accepted Accounting Principles (GAAP). Market value adjustments are recorded monthly. Subsequent to year end, the Town's investments in the OPEB Trust fund have declined in value. The market value decline is consistent with recent trends in the overall financial securities market.

In accordance with financial reporting provisions of GAAP, the Town has not recorded the losses in its financial statements as the impairments were known known as of June 30, 2021. The Town has recorded the losses associated with the investments during fiscal 2022 and 2023.

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NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2021, the following GASB pronouncements were implemented:

- GASB Statement #84, *Fiduciary Activities*. The basic financial statements and related notes were updated to be in compliance with this pronouncement, however a revision to beginning balance was not reported.
- GASB Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*. This pronouncement did not impact the basic financial statements.
- GASB Statement #98, *The Annual Comprehensive Financial Report*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2022.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #92, *Omnibus 2020*, which is required to be implemented in 2022.
- The GASB issued Statement #93, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, which is required to be implemented in 2022.
- The GASB issued Statement #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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Required Supplementary Information

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General Fund Budgetary Schedule

The General Fund is the general operating fund of the Town. It is used to account for all the financial resources, except those required to be accounted for in another fund.

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GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

| | Budgeted Amounts | | Actual Budgetary Amounts | Amounts Carried Forward To Next Year | Variance to Final Budget |
|---|---------------------|---------------------|--------------------------------|--|--------------------------------|
| | Original Budget | Final Budget | | | |
| REVENUES: | | | | | |
| Real estate and personal property taxes, net of tax refunds..... | \$ 18,725,922 | \$ 18,725,922 | \$ 19,061,019 | \$ - | \$ 335,097 |
| Tax liens..... | - | - | 35,250 | - | 35,250 |
| Motor vehicle and other excise taxes..... | 500,000 | 500,000 | 585,671 | - | 85,671 |
| Hotel/motel and meals tax..... | 489,497 | 489,497 | 1,063,336 | - | 573,839 |
| Penalties and interest on taxes..... | 78,000 | 78,000 | 92,031 | - | 14,031 |
| Intergovernmental..... | 343,418 | 343,418 | 323,990 | - | (19,428) |
| Departmental and other..... | 532,560 | 532,560 | 645,300 | - | 112,740 |
| Investment income..... | 50,000 | 50,000 | 13,291 | - | (36,709) |
| Miscellaneous..... | 160,364 | 160,364 | 14,980 | - | (145,384) |
| TOTAL REVENUES..... | 20,879,761 | 20,879,761 | 21,834,868 | - | 955,107 |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General government..... | 2,128,051 | 2,026,105 | 1,940,342 | 24,245 | 61,518 |
| Public safety..... | 4,257,733 | 4,126,417 | 4,033,958 | 56,587 | 35,872 |
| Education..... | 6,564,803 | 6,557,973 | 6,282,573 | 87,218 | 188,182 |
| Public works..... | 2,185,900 | 2,149,302 | 2,036,084 | 7,198 | 106,020 |
| Health and human services..... | 816,951 | 812,471 | 702,276 | 22,869 | 87,326 |
| Culture and recreation..... | 1,557,492 | 1,601,761 | 1,553,955 | 10,592 | 37,214 |
| Pension benefits..... | 1,406,577 | 1,431,877 | 1,431,823 | - | 54 |
| Property and liability insurance..... | 330,000 | 361,456 | 361,456 | - | - |
| Employee benefits..... | 1,815,567 | 1,908,790 | 1,897,859 | - | 10,931 |
| Other..... | 150 | 150 | - | - | 150 |
| State and county charges..... | 415,578 | 415,578 | 485,270 | - | (69,692) |
| Debt service: | | | | | |
| Principal..... | 1,213,342 | 1,213,342 | 1,213,342 | - | - |
| Interest..... | 371,819 | 387,569 | 386,263 | - | 1,306 |
| TOTAL EXPENDITURES..... | 23,063,963 | 22,992,791 | 22,325,201 | 208,709 | 458,881 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES..... | (2,184,202) | (2,113,030) | (490,333) | (208,709) | 1,413,988 |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Use of prior year reserves..... | 324,361 | 324,361 | - | - | (324,361) |
| Articles, budgeted in fund 02..... | (358,012) | (403,934) | - | - | 403,934 |
| Transfers in..... | 2,337,316 | 2,337,316 | 2,659,010 | - | 321,694 |
| Transfers out..... | (119,463) | (144,713) | (144,713) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES)..... | 2,184,202 | 2,113,030 | 2,514,297 | - | 401,267 |
| NET CHANGE IN FUND BALANCE..... | - | - | 2,023,964 | (208,709) | 1,815,255 |
| BUDGETARY FUND BALANCE, Beginning of year..... | 3,295,463 | 3,295,463 | 3,295,463 | - | - |
| BUDGETARY FUND BALANCE, End of year..... | \$ 3,295,463 | \$ 3,295,463 | \$ 5,319,427 | \$ (208,709) | \$ 1,815,255 |

See notes to required supplementary information.

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Pension Plan Schedules

The Schedule of the Town's Proportionate Share of the Net Pension Liability presents multi-year trend information on the Town's net pension liability and related ratios.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the Town along with related ratios.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

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**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
BARNSTABLE COUNTY RETIREMENT SYSTEM**

| Year | Proportion of the net pension liability (asset) | Proportionate share of the net pension liability (asset) | Covered payroll | Net pension liability as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
|------------------------|---|---|--------------------|--|--|
| December 31, 2020..... | 2.022% | \$ 13,968,922 | \$ 6,403,822 | 218.13% | 66.82% |
| December 31, 2019..... | 1.887% | 14,178,104 | 5,728,056 | 247.52% | 62.34% |
| December 31, 2018..... | 1.999% | 15,797,094 | 5,861,119 | 269.52% | 57.63% |
| December 31, 2017..... | 1.923% | 13,084,397 | 5,403,056 | 242.17% | 61.86% |
| December 31, 2016..... | 1.855% | 13,034,923 | 5,177,718 | 251.75% | 57.28% |
| December 31, 2015..... | 1.852% | 11,493,202 | 4,991,054 | 230.28% | 58.10% |
| December 31, 2014..... | 1.853% | 10,463,426 | 4,861,336 | 215.24% | 60.43% |

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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SCHEDULE OF THE TOWN'S CONTRIBUTIONS BARNSTABLE COUNTY RETIREMENT SYSTEM

| Year | Actuarially determined contribution | Contributions in relation to the actuarially determined contribution | Contribution deficiency (excess) | Covered payroll | Contributions as a percentage of covered payroll |
|--------------------|---|--|--|--------------------|---|
| June 30, 2021..... | \$ 1,431,823 | \$ (1,431,823) | \$ - | \$ 6,531,898 | 21.92% |
| June 30, 2020..... | 1,242,517 | (1,247,696) | (5,179) | 5,842,617 | 21.36% |
| June 30, 2019..... | 1,256,352 | (1,256,352) | - | 5,978,341 | 21.02% |
| June 30, 2018..... | 1,150,399 | (1,150,399) | - | 5,511,117 | 20.87% |
| June 30, 2017..... | 1,051,633 | (1,051,633) | - | 5,281,272 | 19.91% |
| June 30, 2016..... | 985,738 | (985,738) | - | 5,090,875 | 19.36% |
| June 30, 2015..... | 965,243 | (965,243) | - | 4,958,563 | 19.47% |

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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SCHEDULE OF THE SPECIAL FUNDING AMOUNTS OF THE NET PENSION LIABILITY MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

| <u>Year</u> | <u>Commonwealth's 100% Share of the Associated Net Pension Liability</u> | <u>Expense and Revenue Recognized for the Commonwealth's Support</u> | <u>Plan Fiduciary Net Position as a Percentage of the Total Liability</u> |
|-------------|--|--|---|
| 2021..... | \$ 5,038,049 | \$ 622,271 | 0.00% |
| 2020..... | 4,545,627 | 551,236 | 53.95% |
| 2019..... | 5,012,790 | 507,974 | 54.84% |
| 2018..... | 5,176,268 | 540,262 | 54.25% |
| 2017..... | 4,969,100 | 506,881 | 52.73% |
| 2016..... | 4,695,423 | 380,841 | 55.38% |
| 2015..... | 3,855,336 | 227,342 | 61.64% |

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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Other Postemployment Benefits Plan Schedules

The Schedule of Changes in the Town's Net OPEB Liability and Related Ratios presents multi-year trend information on the Plan's net other postemployment benefit liability and related ratios.

The Schedule of the Town's Contributions presents multi-year trend information on the Town's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten year trend is compiled, information is presented for those years for which information is available.

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SCHEDULE OF CHANGES IN THE TOWN'S NET OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFIT PLAN

| | June 30, 2017 | June 30, 2018 | June 30, 2019 | June 30, 2020 | June 30, 2021 |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability | | | | | |
| Service Cost..... | \$ 218,902 | \$ 226,564 | \$ 257,337 | \$ 371,073 | \$ 364,836 |
| Interest..... | 560,869 | 587,730 | 613,614 | 754,292 | 771,014 |
| Changes of benefit terms..... | - | - | - | - | 790,698 |
| Differences between expected and actual experience.... | - | 223,186 | 372,322 | - | (189,853) |
| Changes of assumptions..... | - | 1,063,306 | (100,222) | (353,677) | (396,896) |
| Benefit payments..... | (394,966) | (412,739) | (539,994) | (518,063) | (544,294) |
| Net change in total OPEB liability..... | 384,805 | 1,688,047 | 603,057 | 253,625 | 795,505 |
| Total OPEB liability - beginning..... | 7,987,654 | 8,372,459 | 10,060,506 | 10,663,563 | 10,917,188 |
| Total OPEB liability - ending (a)..... | <u>\$ 8,372,459</u> | <u>\$ 10,060,506</u> | <u>\$ 10,663,563</u> | <u>\$ 10,917,188</u> | <u>\$ 11,712,693</u> |
| Plan fiduciary net position | | | | | |
| Employer contributions..... | \$ 644,966 | \$ 662,739 | \$ 789,994 | \$ 718,063 | \$ 644,367 |
| Net investment income..... | 46,503 | 53,149 | 144,971 | 99,518 | 424,181 |
| Benefit payments..... | (394,966) | (412,739) | (539,994) | (518,063) | (544,294) |
| Net change in plan fiduciary net position..... | 296,503 | 303,149 | 394,971 | 299,518 | 524,254 |
| Plan fiduciary net position - beginning of year..... | 876,083 | 1,172,586 | 1,475,735 | 1,870,706 | 2,170,224 |
| Plan fiduciary net position - end of year (b)..... | <u>\$ 1,172,586</u> | <u>\$ 1,475,735</u> | <u>\$ 1,870,706</u> | <u>\$ 2,170,224</u> | <u>\$ 2,694,478</u> |
| Net OPEB liability - ending (a)-(b)..... | <u>\$ 7,199,873</u> | <u>\$ 8,584,771</u> | <u>\$ 8,792,857</u> | <u>\$ 8,746,964</u> | <u>\$ 9,018,215</u> |
| Plan fiduciary net position as a percentage of the total OPEB liability..... | 14.01% | 14.67% | 17.54% | 19.88% | 23.00% |
| Covered-employee payroll..... | \$ 5,177,718 | Not Available | Not Available | Not Available | \$ 10,305,176 |
| Net OPEB liability as a percentage of covered-employee payroll..... | 139.05% | Not Available | Not Available | Not Available | 87.51% |

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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SCHEDULE OF THE TOWN'S CONTRIBUTIONS OTHER POSTEMPLOYMENT BENEFIT PLAN

| Year | Actuarially determined contribution | Contributions in relation to the actuarially determined contribution | Contribution deficiency (excess) | Covered- employee payroll | Contributions as a percentage of covered- employee payroll |
|--------------------|---|--|--|------------------------------|---|
| June 30, 2021..... | \$ 924,365 | \$ (644,367) | \$ 279,998 | \$ 10,305,176 | 6.25% |
| June 30, 2020..... | 892,506 | (718,063) | 174,443 | Not Available | Not Available |
| June 30, 2019..... | 864,413 | (789,994) | 74,419 | Not Available | Not Available |
| June 30, 2018..... | 651,702 | (662,739) | (11,037) | Not Available | Not Available |
| June 30, 2017..... | 629,664 | (644,966) | (15,302) | 5,177,718 | 12.46% |

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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SCHEDULE OF INVESTMENT RETURNS OTHER POSTEMPLOYMENT BENEFIT PLAN

| <u>Year</u> | <u>Annual money-weighted rate of return, net of investment expense</u> |
|--------------------|--|
| June 30, 2021..... | 19.41% |
| June 30, 2020..... | 5.27% |
| June 30, 2019..... | 7.75% |
| June 30, 2018..... | 3.97% |
| June 30, 2017..... | 4.21% |

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

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NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Municipal Law requires the adoption of a balanced budget that is approved by Town Meeting. The Selectboard and Finance Committee present an annual budget to Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between and within departments subsequent to the approval of the annual budget, requires majority Town Meeting approval via a supplemental appropriation.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget. Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of Town Meeting.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2021 approved budget authorized \$22.9 million in appropriations and other amounts to be raised and \$324,000 in encumbrances and appropriations carried over from previous years. There was no material change during the year from original budget.

The Town Accountant has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2021, is presented below:

| | | |
|--|----|------------------|
| Net change in fund balance - budgetary basis..... | \$ | 2,023,964 |
| <u>Perspective differences:</u> | | |
| Activity of the stabilization fund recorded in the general fund for GAAP..... | | 335 |
| Activity of the general fund articles fund recorded in the general fund for GAAP..... | | (700,542) |
| <u>Basis of accounting differences:</u> | | |
| Net change in recording 60 day receipts..... | | (6,828) |
| Net change in recording accrued payroll..... | | 24,184 |
| Recognition of revenue for on-behalf payments..... | | 622,271 |
| Recognition of expenditures for on-behalf payments..... | | (622,271) |
| Net change in fund balance - GAAP basis..... | \$ | <u>1,341,113</u> |

DRAFT

C. Appropriation Deficits

During 2021, actual expenditures exceeded appropriations for state and county charges. State and county charges are assessments from the Commonwealth, which are directly deducted from local receipts provided by the State. The Town is not required to raise the state and county assessment deficit.

NOTE B – PENSION PLAN

Schedule of the Town's Proportionate Share of the Net Pension Liability

The Schedule of the Town's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Town's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The Town may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the Town based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the Town does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the Town; the portion of the collective pension expense as both a revenue and pension expense recognized by the Town; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions

None

Changes in Plan Provisions

None

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The Town of Wellfleet administers a single-employer defined benefit healthcare plan (Plan). The Plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Town's health insurance plan, which covers both active and retired members, including teachers.

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The Schedule of Changes in the Town's Net OPEB Liability and Related Ratios

The Schedule of Changes in the Town's Net OPEB Liability and Related Ratios presents multi-year trend information on the changes in the Plan's total OPEB liability, changes in the Plan's net position, and the ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

Schedule of the Town's Contributions

The Schedule of the Town's Contributions includes the Town's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered employee payroll. The Town is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of the covered payroll. Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine the contribution rates are as follows:

| | |
|--------------------------------|--|
| Valuation date..... | June 30, 2020 |
| Actuarial cost method..... | Entry Age Normal- Level Percentage of Payroll |
| Inflation..... | 3.25% |
| Salary increases..... | Service-related increases for Group 1 (excluding teachers) and Group 2 employees: 6.0% decreasing over 11 years to an ultimate level of 4.0%. Service-related increased for Group 4 employees: 7.0% decreasing over 8 years to an ultimate level of 4.5%. Service related increases for Teachers: 7.5% decreasing over 20 years to an ultimate level of 4.0% |
| Investment rate of return..... | 6.50% |
| Mortality rates..... | Preretirement mortality rates: Healthy Non-Teachers: RP-2014 Employee Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Employee Headcount-Weighted Mortality Table projected generationally with Scale MP-2020. Postretirement mortality rates: Healthy Non-Teachers: RP-2014 Healthy Annuitant Mortality Table projected generationally with Scale MP-2017. Healthy Teachers: Pub-2010 Healthy retiree Headcount-weighted Mortality Table projected generationally with Scale MP-2020. Disabled Non-Teachers: RP-2014 Blue Collar Healthy Annuitant Mortality Table set forward one year projected generationally with Scale MP-2017. Disabled Teachers: Pub-2010 Teacher Healthy Retiree Headcount-Weighted Mortality Table projected generationally with scale MP-2020. |

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Health care trend rates..... CCMHG: Under 65: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. Over 65: 2.50% for 1 year, then 6.75% decreasing by 0.25% each year to an ultimate level of 4.50% per year. GIC: Medical/Prescription Drug: Under 65: 6.60% decreasing by 0.10% for two years, then decreasing by 0.20% to 6.00% then decreasing by 0.25% each year to an ultimate level of 4.50% per year. Over 65: 4.8% decreasing by 0.10% for two years, then decreasing by 0.20% to 6.00% then decreasing by 0.25% each year to an ultimate level of 4.50% per year. EGWP: 3.0%. Part B: 8.70%. for 1 year then 4.50%

Schedule of Investment Returns

The Schedule of Investment Return includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes in Assumptions

- Per capital Health costs, contributions, and trends for CCMHG retirees were updated to reflect current experience and future expectations.
- Per capita health costs, contributions and trends for GIC retirees were updated based on the June 30, 2020 Commonwealth of Massachusetts Postemployment Benefit Other than Pensions GASB Statement No. 74 Valuation Report, dated January 2021.
- The mortality assumption for Teachers was updated to be consistent with the companion pension fund.
- The life insurance enrollment for future retirees was updated, if applicable.
- The expected return on assets and the discount rate were lowered from 7.00% to 6.50%.

Changes in Plan Provisions

- The Town now provides health insurance to retired teachers through the Group Insurance Commission (GIC).

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***Report on Internal Control over
Financial Reporting and on Compliance***

DRAFT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

To the Honorable Selectboard
Town of Wellfleet, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wellfleet, Massachusetts, (the "Town") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated ____, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described below to be material weaknesses.

- There is a material weakness due to the inadequate design of internal control over the Town's cash reconciliation process. In 2021, the Town did not have sufficient internal controls in place to reconcile cash on a timely basis. Cash was not reconciled to the general ledger throughout 2021 and a reconciliation was not performed until December 2022, nearly 18 months subsequent to year end. After a reconciliation was performed, there was an unknown and unreconciled favorable variance totaling \$325,000 at June 30, 2021.

DRAFT

- There is a material weakness due to the inadequate design of internal control over the Town's receivable reconciliation process and maintenance of substantiating supporting documentation. At year end, the Town's general ledger contains multiple receivable accounts that were unreconciled and/or were not supported with adequate substantiating documentation.
- There is a material weakness due to the inadequate design of internal control over recording transactions to the Town's general ledger. In 2020, the Town implemented a new general ledger system, and the implementation was not performed adequately mainly due to staff turnover and the lack of formal training. Since then, the Town continues to have significant delays and errors in posting transactions to the general ledger and reconciling the general ledger to supporting documentation. Staff turnover and inadequate internal controls over the Town's general ledger required corrections for a significant amount of time subsequent to year end.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

____, 2023



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

V

BARNSTABLE COUNTY RETIREMENT

| | |
|--|---|
| REQUESTED BY: | Barnstable County Retirement |
| DESIRED ACTION: | To review and vote on possible increase in retiree's COLA from 3% to 5%. |
| PROPOSED MOTION: SUMMARY: | I move to approve the increase in Barnstable County Retirement Association Retiree's COLA from 3% to 5% as signed by the governor in November of 2022. |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

Good afternoon,

Attached is a Memorandum and additional information regarding a possible increase in BCRA retiree's COLA from 3% to 5% for FY2023 as signed by the Governor in November of 2022. This possible increase must be approved by two-thirds of the towns in our system and the County Commissioners in order for this increase to be granted. If you have any questions, please feel free to contact me.

Thank you,

Susy

*Susy Bento Holmes, Executive Director
Barnstable County Retirement Association
750 Attucks Lane
Hyannis, MA 02601
Tel: 508-775-1110 Fax: 508-775-1344*



Kathleen A. Riley, FSA, MAAA, EA
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Boston, MA 02116-5744
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February 24, 2023

Retirement Board
Barnstable County Retirement Association
750 Attucks Lane
Hyannis, MA 02601

Re: Cost of Increasing the July 1, 2022 COLA from 3% to 5%

Dear Board Members:

As requested, we have estimated the cost of increasing the July 1, 2022 Cost of Living Adjustment (COLA) from 3% to 5% with the current base of \$18,000 for the Barnstable County Retirement Association. Note that this cost estimate is a one-time increase in the annual COLA percentage, which is projected to be 3% for 2023 and thereafter. We have assumed the additional cost would first be reflected in the fiscal 2025 appropriation. The estimates in this report are based on the January 1, 2022 Actuarial Valuation and Review of the Barnstable County Retirement Association and do not reflect any experience gains or losses after that date.

Increasing the July 1, 2022 COLA from 3% to 5% increases the July 1, 2022 unfunded liability by \$11,360,052, or 1.5%, from \$780,819,667 to \$792,179,719.

The funding schedule included in the January 1, 2022 actuarial valuation report fully funds the actuarial accrued liability of the Barnstable County Retirement Association by June 30, 2037 with total payments increasing 5.80% per year through fiscal 2036 and a reduced payment in fiscal 2037.

We have incorporated the additional cost of increasing the July 1, 2022 COLA to 5% into the funding schedule by amortizing the additional liability in payments that increase 5.80% per year for the group that excludes the Retired Sheriffs and 4.22% per year for the Retired Sheriffs, which are added to the current appropriations for fiscal 2025 through fiscal 2037.

The appropriations for fiscal 2023 through fiscal 2037 shown in the current funding schedule and reflecting the 5% COLA are shown on the following page.

Actuarially Determined Contribution (ADC) – 5% COLA on July 1, 2022

| Fiscal Year Ended June 30, | Current ADC – 3% COLA on July 1, 2022 (Excluding Retired Sheriffs) | Current ADC – 3% COLA on July 1, 2022 (Retired Sheriffs Only) | Increase in ADC - Additional UAL Payments beginning in Fiscal 2025 (Excluding Retired Sheriffs) | Increase in ADC - Additional UAL Payments beginning in Fiscal 2025 (Retired Sheriffs Only) |
|-----------------------------------|---|--|--|---|
| 2023 | \$76,920,966 | \$1,878,012 | \$0 | \$0 |
| 2024 | 81,412,073 | 1,957,246 | 0 | 0 |
| 2025 | 86,164,916 | 2,039,824 | 1,079,602 | 27,114 |
| 2026 | 91,194,730 | 2,125,885 | 1,142,219 | 28,258 |
| 2027 | 96,517,633 | 2,215,578 | 1,208,468 | 29,450 |
| 2028 | 102,150,683 | 2,309,054 | 1,278,559 | 30,693 |
| 2029 | 108,111,927 | 2,406,475 | 1,352,716 | 31,988 |
| 2030 | 114,420,464 | 2,508,005 | 1,431,173 | 33,337 |
| 2031 | 121,096,501 | 2,613,819 | 1,514,181 | 34,744 |
| 2032 | 128,161,421 | 2,724,098 | 1,602,004 | 36,210 |
| 2033 | 135,637,850 | 2,839,029 | 1,694,920 | 37,738 |
| 2034 | 143,549,728 | 2,958,810 | 1,793,225 | 39,330 |
| 2035 | 151,922,389 | 3,083,644 | 1,897,232 | 40,989 |
| 2036 | 160,782,639 | 3,213,744 | 2,007,272 | 42,718 |
| 2037 | 76,509,556 | 3,349,334 | 2,123,694 | 44,521 |

These cost estimates are based on the assumptions used in the most recent actuarial valuation of the Barnstable County Retirement Association. To the extent there is adverse experience, employer contributions will increase and the cost related to the increased COLA may be different than expected. For example, if members live longer than assumed under the current mortality table assumption, the cost of increasing the COLA will be higher than shown.

Please refer to our January 1, 2022 Actuarial Valuation and Review dated December 20, 2022 for the data, assumptions and plan of benefits underlying these calculations and for a discussion of the risks that may affect the Barnstable County Retirement Association.

This report was prepared in accordance with generally accepted actuarial principles and practices at the request of the Board to assist in administering the Retirement Association.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or


demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law.

Segal valuation results are based on proprietary actuarial modeling software. The actuarial valuation models generate a comprehensive set of liability and cost calculations that are presented to meet regulatory, legislative and client requirements. Deterministic cost projections are based on a proprietary forecasting model. Our Actuarial Technology and Systems unit, comprised of both actuaries and programmers, is responsible for the initial development and maintenance of these models. The models have a modular structure that allows for a high degree of accuracy, flexibility and user control. The client team programs the assumptions and the plan provisions, validates the models, and reviews test lives and results, under the supervision of the responsible actuary.

The actuarial calculations were directed under my supervision. I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of my knowledge, the information supplied in this actuarial valuation is complete and accurate. The assumptions used in this actuarial valuation were selected by the Board based upon my analysis and recommendations. In my opinion, the assumptions are reasonable and take into account the experience of the Barnstable County Retirement Association and reasonable expectations.

Please let us know if you have any questions or need any additional information.

Sincerely,


Kathleen A. Riley, FSA, MAAA, EA
Senior Vice President and Chief Actuary

cc: Susy Bento Holmes, Executive Director

Acts (2022)

Chapter 269

AN ACT RELATIVE TO COST-OF-LIVING ADJUSTMENTS FOR RETIREES

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide for increased cost-of-living adjustments for retirees, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. (a) (1) Notwithstanding section 103 of chapter 32 of the General Laws or any other general or special law to the contrary, the retirement board of any system that has accepted said section 103 may elect to establish a cost-of-living adjustment increase of not less than 3 per cent and not greater than 5 per cent on the base amount provided for in said section 103 for fiscal year 2023.

(2) The sum of the dollar amount of the cost-of-living increase on the base amount, together with the amount of retirement allowance, pension or annuity to which the cost-of-living increase is applied,

shall become the fixed retirement allowance, pension or annuity for all future purposes, including the application of subsequent cost-of-living adjustments in future years.

(b) A retirement board may grant a cost-of-living increase of not less than 3 per cent and not greater than 5 per cent on the base amount for fiscal year 2023 at any time during the fiscal year.

(c) This section shall take effect for the members of a retirement system by a majority vote of the board of such system and upon local acceptance: (i) of the city council upon recommendation of the mayor in a city, (ii) of the city council upon recommendation of the city manager in a city having a Plan D or Plan E charter, (iii) of the chief executive officer, as defined in section 7 of chapter 4 of the General Laws, in a town, (iv) of the county commissioners in a county and (v) by vote of the governing board, commission or committee in a district or other political subdivision of the commonwealth. For any retirement system comprising more than 1 political subdivision of the commonwealth, this section shall be effective by a majority vote of the board of such system and upon the acceptance of two-thirds of cities and towns within the system by approval of: (i) the city council upon recommendation of the mayor in a city, (ii) the city council upon recommendation of the city manager in a city having a Plan D or Plan E charter, and (iii) the chief executive officer, as defined in section 7 of chapter 4 of the General Laws, in a town.

SECTION 2. This act shall take effect on July 1, 2022.

Approved, November 16, 2022.

Estimated cost increase for FY2025 and FY2026 only based on FY2024 percentage
 Additional annual cost will be added for FY2025 to FY2037 to current appropriation schedule

| ### | UNIT | | estimate for FY2025 | sheriff | estimate for FY2026 | sheriff |
|-----|-----------------------|---------|------------------------|--------------|------------------------|--------------|
| 001 | BARNSTABLE COUNTY | 4.21% | \$ 45,451.24 | \$ 27,114.00 | \$ 48,087.42 | \$ 28,258.00 |
| 002 | COUNTY HOSPITAL | 0.00% | \$ - | | \$ - | |
| 003 | BARNSTABLE | 15.58% | \$ 168,201.99 | | \$ 177,957.72 | |
| 004 | BARNSTABLE FIRE | 0.71% | \$ 7,665.17 | | \$ 8,109.75 | |
| 005 | BARN HSG AUTH | 0.33% | \$ 3,562.69 | | \$ 3,769.32 | |
| 006 | BOURNE | 5.66% | \$ 61,105.47 | | \$ 64,649.60 | |
| 039 | BOURNE HSE AUTH | 0.07% | \$ 755.72 | | \$ 799.55 | |
| 007 | BOURNE REC AUTH | 0.21% | \$ 2,267.16 | | \$ 2,398.66 | |
| 008 | BOURNE WATER DIST | 0.20% | \$ 2,159.20 | | \$ 2,284.44 | |
| 009 | BREWSTER | 4.03% | \$ 43,507.96 | | \$ 46,031.43 | |
| 041 | BREWSTER HSE AUTH | 0.02% | \$ 215.92 | | \$ 228.44 | |
| 010 | BUZZARDS BAY WATER | 0.13% | \$ 1,403.48 | | \$ 1,484.88 | |
| 011 | CC MOSQ CONTROL | 0.51% | \$ 5,505.97 | | \$ 5,825.32 | |
| 012 | CC REG TECH | 0.68% | \$ 7,341.29 | | \$ 7,767.09 | |
| 013 | COMM FIRE DIST | 2.32% | \$ 25,046.77 | | \$ 26,499.48 | |
| 014 | CHATHAM | 3.28% | \$ 35,410.95 | | \$ 37,464.78 | |
| 040 | CHATHAM HSE | 0.06% | \$ 647.76 | | \$ 685.33 | |
| 015 | COTUIT FIRE | 0.56% | \$ 6,045.77 | | \$ 6,396.43 | |
| 016 | DENNIS | 5.10% | \$ 55,059.70 | | \$ 58,253.17 | |
| 017 | DENNIS HSE AUTH | 0.12% | \$ 1,295.52 | | \$ 1,370.66 | |
| 018 | DENNIS WATER DIST | 0.41% | \$ 4,426.37 | | \$ 4,683.10 | |
| 019 | D/Y REG SCH DIST | 2.08% | \$ 22,455.72 | | \$ 23,758.16 | |
| 020 | EASTHAM | 2.78% | \$ 30,012.94 | | \$ 31,753.69 | |
| 021 | HARWICH | 4.39% | \$ 47,394.53 | | \$ 50,143.41 | |
| 022 | HYANNIS FIRE DIST | 2.03% | \$ 21,915.92 | | \$ 23,187.05 | |
| 023 | MASHPEE | 5.10% | \$ 55,059.70 | | \$ 58,253.17 | |
| 044 | MASHPEE HSE AUTH | 0.10% | \$ 1,079.60 | | \$ 1,142.22 | |
| 043 | MASHPEE WATER | 0.25% | \$ 2,699.01 | | \$ 2,855.55 | |
| 024 | T/NANTUCKET | 10.52% | \$ 113,574.13 | | \$ 120,161.44 | |
| 046 | NANTUCKET HSE | 0.02% | \$ 215.92 | | \$ 228.44 | |
| 025 | C/NANTUCKET | 0.39% | \$ 4,210.45 | | \$ 4,454.65 | |
| 049 | NANTUCKET REG TRANS | 0.05% | \$ 539.80 | | \$ 571.11 | |
| 026 | NAUSET REG SCH DIST | 1.20% | \$ 12,955.22 | | \$ 13,706.63 | |
| 027 | N SAGAMORE WTR | 0.07% | \$ 755.72 | | \$ 799.55 | |
| 028 | ORLEANS | 3.25% | \$ 35,087.07 | | \$ 37,122.12 | |
| 037 | ORLEANS HSG | 0.08% | \$ 863.68 | | \$ 913.78 | |
| 042 | GROUND WATER | 0.00% | \$ - | | \$ - | |
| 029 | PROVINCETOWN | 3.12% | \$ 33,683.58 | | \$ 35,637.23 | |
| 030 | SANDWICH | 6.39% | \$ 68,986.57 | | \$ 72,987.79 | |
| 047 | SANDWICH HSE | 0.09% | \$ 971.64 | | \$ 1,028.00 | |
| 031 | SANDWICH WATER | 0.31% | \$ 3,346.77 | | \$ 3,540.88 | |
| 032 | TRURO | 1.93% | \$ 20,836.32 | | \$ 22,044.83 | |
| 033 | VETERANS DIST | 0.12% | \$ 1,295.52 | | \$ 1,370.66 | |
| 034 | WELLFLEET | 2.19% | \$ 23,643.28 | | \$ 25,014.60 | |
| 035 | YARMOUTH | 6.76% | \$ 72,981.10 | | \$ 77,214.00 | |
| 036 | YARMOUTH HSE AUTH | 0.06% | \$ 647.76 | | \$ 685.33 | |
| 038 | W BARNSTABLE FIRE | 0.22% | \$ 2,375.12 | | \$ 2,512.88 | |
| 050 | CAPE COD REG TRANS | 0.26% | \$ 2,806.97 | | \$ 2,969.77 | |
| 051 | MONOMOY REG SCH DIST | 1.57% | \$ 16,949.75 | | \$ 17,932.84 | |
| 052 | PROVINCETOWN HSE AUTH | 0.00% | \$ - | | \$ - | |
| 053 | CAPE LIGHT COMPACT | 0.48% | \$ 5,182.09 | | \$ 5,482.65 | |
| | TOTALS: | 100.00% | \$ 1,079,602.00 | \$ 27,114.00 | \$ 1,142,219.00 | \$ 28,258.00 |

MEMORANDUM

TO: All Retirement Boards

FROM: John W. Parsons, Esq., Executive Director

RE: 5% Local COLA option

DATE: November 18, 2022

On November 16, 2022, the Governor signed Chapter 269 of the Acts of 2022 into law. This act provides the local retirement systems with a local option to increase the Cost of Living Adjustment (“COLA”) for Fiscal Year 2023 to up to 5 percent on the base amount specified pursuant to G.L. c. 32, § 103. The approval of the increase can occur at any time during the fiscal year and will take effect as of July 1, 2022.

The local approval mechanism is different than traditional COLA increases and COLA base increases. In order for a system to adopt a COLA increase pursuant to this act, **the retirement board must vote for the increased amount and then it must also receive local approval.**

For purposes of this act, local approval means:

- In a city, the mayor must recommend the increase to the city council and the council must vote in favor.
- In a city having a Plan D or Plan E charter, the city manager must recommend the increase to the city council and the council must vote in favor.
- In a town, the chief executive officer¹ - the select board in nearly all cases - must vote in favor to accept the increase rather than the town meeting as is the case for COLA base increases.
- In a district, or other political subdivision, the governing board, commission or committee must vote in favor to accept the COLA increase.

¹ As defined in G.L. c. 4, § 7, "chief executive officer", when used in connection with the operation of municipal governments shall include the mayor in a city and the select board in a town unless some other municipal office is designated to be the chief executive officer under the provisions of a local charter.



MEMORANDUM - Page Two

TO: All Retirement Boards
FROM: John W. Parsons, Esq., Executive Director
RE: 5% Local COLA option
DATE: November 18, 2022

- In a regional system, two-thirds of the cities and towns within the system must approve the increase. This is done in the same fashion as stated above for municipalities: in a city, by the city council upon recommendation by the mayor or, in a city with a Plan D or Plan E charter, the city manager; or, in a town, by approval of the chief executive officer (likely the select board) as defined by G.L. c. 4, § 7.
- In a county, the county commissioners, who normally do not have a role in COLAs nor COLA base increases, must vote to accept **and** two-thirds of the cities and towns within the system must approve the increase in the same manner as stated above for regional systems.

Though many local systems are comprised of multiple units such as housing authorities and districts, the two-thirds language only applies to regional and county systems as the approval specified in the statute only refers to cities and towns as voting political subdivisions.

Section 2 of the act provides that a COLA increase pursuant to this act is retroactive to July 1, 2022. Any COLA increase, in addition to any COLA previously adopted for FY 23, will become part of the fixed amount of a retirees' retirement allowance in the same manner as all COLAs granted pursuant to section 103.

PERAC has already received questions about estimating the cost of the enhanced COLA. PERAC Actuary John Boorack has provided the following formula for a conservative full-cost estimate, not a one-year estimate, to assist boards in their planning:

$$(0.2) \times (\text{COLA base}) \times (\# \text{ of retirees/beneficiaries})$$

If you have any questions about this memo, please contact PERAC's General Counsel, Judith Corrigan, at (617) 591-8904 or at judith.a.corrigan@mass.gov.

Section 2: Actuarial Valuation Results

Funding schedule

| (1) Fiscal Year Ended June 30 | (2) Employer Normal Cost | (3) Amortization of 2002 ERI | (4) Amortization of 2003 ERI | (5) Amortization of 2019 ERI | (6) Amortization of Remaining Unfunded Liability | (7) Plan Cost Without Retired Sheriff Liability (2)+(3)+(4)+ (5)+(6) | (8) Amortization of Retired Sheriff Liability | (9) Actuarially Determined Contribution (ADC): (7)+(8) | (10) Total Unfunded Actuarial Accrued Liability at Beginning of Fiscal Year | (11) Percent Increase in Actuarially Determined Contribution |
|---|--------------------------------|------------------------------------|------------------------------------|------------------------------------|--|--|---|---|--|---|
| 2023 | \$22,167,096 | \$485,011 | \$228,192 | \$320,095 | \$53,720,572 | \$76,920,966 | \$1,878,012 | \$78,798,978 | \$780,819,667 | -- |
| 2024 | 22,970,379 | 504,411 | 237,320 | 320,095 | 57,379,868 | 81,412,073 | 1,957,246 | 83,369,319 | 775,158,220 | 5.80% |
| 2025 | 23,802,589 | 524,587 | 246,813 | 320,095 | 61,270,832 | 86,164,916 | 2,039,824 | 88,204,740 | 765,145,764 | 5.80% |
| 2026 | 24,664,761 | 545,571 | 256,685 | 320,095 | 65,407,618 | 91,194,730 | 2,125,885 | 93,320,615 | 750,233,809 | 5.80% |
| 2027 | 25,557,972 | 567,394 | 266,953 | 320,095 | 69,805,219 | 96,517,633 | 2,215,578 | 98,733,211 | 729,820,943 | 5.80% |
| 2028 | 26,483,331 | 590,090 | 277,631 | 320,095 | 74,479,536 | 102,150,683 | 2,309,054 | 104,459,737 | 703,248,288 | 5.80% |
| 2029 | 27,441,990 | 613,693 | 288,736 | 320,095 | 79,447,413 | 108,111,927 | 2,406,475 | 110,518,402 | 669,794,576 | 5.80% |
| 2030 | 28,435,140 | 638,241 | 300,285 | 320,095 | 84,726,703 | 114,420,464 | 2,508,005 | 116,928,469 | 628,670,840 | 5.80% |
| 2031 | 29,464,017 | 663,770 | 312,297 | 320,095 | 90,336,322 | 121,096,501 | 2,613,819 | 123,710,320 | 579,014,674 | 5.80% |
| 2032 | 30,529,897 | 690,321 | 324,789 | 320,095 | 96,296,319 | 128,161,421 | 2,724,098 | 130,885,519 | 519,884,039 | 5.80% |
| 2033 | 31,634,107 | 717,934 | 337,780 | 320,095 | 102,627,934 | 135,637,850 | 2,839,029 | 138,476,879 | 450,250,565 | 5.80% |
| 2034 | 32,778,016 | 746,652 | 351,291 | 320,095 | 109,353,674 | 143,549,728 | 2,958,810 | 146,508,538 | 368,992,337 | 5.80% |
| 2035 | 33,963,045 | 776,518 | 365,343 | 320,095 | 116,497,388 | 151,922,389 | 3,083,644 | 155,006,033 | 274,886,089 | 5.80% |
| 2036 | 35,190,665 | 807,578 | 379,957 | 320,095 | 124,084,344 | 160,782,639 | 3,213,744 | 163,996,383 | 166,598,798 | 5.80% |
| 2037 | 36,462,400 | 839,881 | 395,155 | 0 | 38,812,120 | 76,509,556 | 3,349,334 | 79,858,890 | 42,678,601 | -51.30% |
| 2038 | 37,779,825 | 0 | 0 | 0 | 0 | 0 | 0 | 37,779,825 | 0 | -52.69% |
| 2039 | 39,144,573 | 0 | 0 | 0 | 0 | 0 | 0 | 39,144,573 | 0 | 3.61% |
| 2040 | 40,558,336 | 0 | 0 | 0 | 0 | 0 | 0 | 40,558,336 | 0 | 3.61% |
| 2041 | 42,022,868 | 0 | 0 | 0 | 0 | 0 | 0 | 42,022,868 | 0 | 3.61% |

Notes:

Actuarially Determined Contributions are assumed to be paid on July 1 and December 31.

Actuarial Determined Contribution for fiscal year 2023 is set to the budgeted amount determined with the prior valuation.

Item (2) reflects 3.25% growth in payroll as well as 0.15% adjustment to total normal cost to reflect the effects of mortality improvement due to generational mortality assumption.

Projected normal cost does not reflect the impact of pension reform for new hires.

The 2002 and 2003 ERI amortization payments are calculated to increase 4.0% per year.

The payments on the Retired Sheriff Liability (item (7)) increase 4.22% per year.

Projected unfunded actuarial accrued liability does not reflect deferred investment gains and losses.

BARNSTABLE COUNTY RETIREMENT ASSOCIATION

750 Attucks Lane, Hyannis, MA 02601 • 508-775-1110 • Fax 508-775-1344 • www.barnstablecountyretirement.org

MEMORANDUM

TO: Town Selectman
FROM: Barnstable County Retirement Association
DATE: March 3, 2023

We would like to inform you that on November 16, 2022, the Governor approved Chapter 269 of the Acts of 2022 which allows for a **1 time** adjust of the Cost-of-Living (COLA) for retirees from a maximum of 3% to 5% for **only Fiscal Year 2024(FY2024)**. Please note that the Barnstable County Retirement Association has established a maximum of \$18,000.00 base for calculation of the COLA which would mean that if this is approved, the maximum increase to any retiree would be \$30.00 per month. Attached to this memorandum is a copy of Chapter 269 of the Acts of 2022, PERAC Memo #29/2022, a letter showing the additional total cost to the system annual for FY2025 to FY2037, what the current appropriation cost, and a spreadsheet showing an estimated additional cost per unit for only FY2025 and FY2026. This is **only an estimate**, the percentage of the total appropriate per unit changes annually. Each unit percentage is based on the reported salary on September 30 as a percentage of the total reported by all units each year. ***Barnstable County Retirement Association retirees will only receive this increase if it is approved by of the Retirement Board, Barnstable County Commissioners, and two-thirds of the towns within our system.*** If you have any questions as you are reviewing this information, please feel free to contact Susy Holmes at 508-775-1110 or by email at sholmes@barnstablecountyretirement.org

We respectfully request that the Board of Selectman review the attached information and let us know if we could be of any assistance in this matter. This matter is time sensitive as the legislation requires us to act on this by the end of this fiscal period (6/30/2023). We ask that you place it on your agenda as soon as you feel you can make an educated vote to either approve or deny this additional 2% Cost-of-Living Adjustment.

Please notify this office of your decision by May 31, 2023 by any of the following:

Regular mail to: Susy Holmes, Executive Director
Barnstable County Retirement Association
750 Attucks Lane
Hyannis, MA 02601
Fax: 508-775-1344
Email: sholmes@barnstablecountyretirement.org

Thank you for your time and consideration in this matter.

cc: Unit Treasurer



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VI

BOARD/COMMITTEE APPOINTMENTS AND UPDATES

~ A ~

| | |
|-------------------------|--|
| REQUESTED BY: | Marina Advisory Board ~ Joe Aberdale, chair |
| DESIRED ACTION: | To review and approve the amended Marina Advisory Board Charge. |
| PROPOSED MOTION: | I move to approve the amended Marina Advisory Board charge as presented at tonight's meeting. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition (s): |
| VOTED: | |

Rebekah Eldridge

From: Joseph Aberdale <josephaberdale@gmail.com>
Sent: Thursday, March 9, 2023 9:20 AM
To: Rebekah Eldridge
Subject: SB Meeting Agenda of MAC Charge

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Rebekah,

Ryan told me the matter of the MAC Amended Charge would be on the SB agenda for either the March 14th or 21st SB meeting. Enclosed find the Amended Charge with a memo to the SB that must be included with the Charge when placed in the SB packet.

Thank you.

Joe

To: Selectboard
From: Joe Aberdale, Chair
Marina Advisory Committee
Date: March 14, 2023

Enclosed please find the proposed Amended Charge of the Marina Advisory Committee (MAC). This proposed Charge was developed in consultation with the Selectboard (SB) chair and the town administrator who are in agreement with it. The amended Charge was approved and recommended by the MAC on March 8, 2023.

Several issues were raised by SB members at the SB January 24th meeting that require some clarity so the following information is offered. Mentioned were the "overlap of the Natural Resources Advisory Board (NRAB) and Shellfish Advisory Board (SAB) Charges with that of the MAC."

The NRAB, per its Charge and Harbor Management Plan, deals with the effect of climate change on the harbor, chemical make up and possible use of the harbor's 'black mayonnaise,' and steps to enable the wild shellfish populations in the harbor to flourish, etc. I am not aware of the NRAB ever addressing boater and marina issues.

The SAB's Charge is "to make a study of existing shellfish conditions and to advise relative to any plan for future improvement and development of the industry". I am not aware of the SAB ever getting involved in boating and marina matters.

The issue of the MAC making policy and hearing harbor personnel complaints was raised with concern by SB members. The mission of the MAC is limited to the marina and harbor boater issues. The Committee is always well aware that it is an Advisory Committee whose duties and responsibilities are limited to advising the harbormaster, town administrator and SB, and that the Committee does not make policy. If I am ever told a complaint regarding harbormaster personnel, I immediately refer the person to the harbormaster and/or town administrator as required. In twenty-one years on the MAC and twelve as Chair, I have never witnessed nor been a party to making policy or dealing with personnel complaints. During that time period the Committee has never been admonished by a town administrator or SB for overstepping its Charge.

I hope this information is helpful. The MAC always appreciates the direction and support of the town administrator and SB and looks forward to working collaboratively for the town to address in any helpful manner the many challenges presented in the future.

Marina Advisory Committee Proposed Amended Charge

March 9, 2023

To establish a Marina Advisory Committee consisting of seven members and two associate members to be appointed by the Selectboard for terms of two years. The Chairman of the Committee may designate any such associate member to sit on the committee in case of absence, inability to act or conflict of interest on the part of any member thereof, or in the event of a vacancy on the committee until said vacancy is filled in the manner provided in this section.

The Committee shall study and make recommendations to the Harbormaster and Selectboard relative to the following: marina operations, Wellfleet Waterways, marina finances, future marina planning and the concerns of residents and users of the marina. Said financial review should be viewed from a perspective on revenue generation to ensure the safe operation of the marina and the health of the enterprise fund.

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March 9, 2023

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SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

~ A ~

| | |
|-------------------------|--|
| REQUESTED BY: | Ryan Curley, Chair & Rich Waldo, Town Administrator |
| DESIRED ACTION: | To discuss and approve a Part-Time Assistant Accountant |
| PROPOSED MOTION: | I move to approve the part-time assistant accountant for the town of Wellfleet as discussed at tonight's meeting. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

~ B ~

| | |
|-------------------------|--|
| REQUESTED BY: | Nauset Regional School Administration |
| DESIRED ACTION: | To review, and approve the FY 2024 Nauset Regional and Wellfleet Elementary School budgets |
| PROPOSED MOTION: | I move to approve the FY 2024 Nauset Regional and Wellfleet Elementary School Budgets as presented. |
| SUMMARY: | |
| Project | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

Nauset Regional School District



Proposed FY24 Operating Budgets

Nauset Regional High School

Nauset Regional Middle School



District Administration and Leadership

Superintendent of Schools – Brooke Clenchy

Director of Curriculum, Instruction, & Assessment – Dr. Robin Millen

Director of Finance & Operations – Giovanna Venditti

Director of Student Services – Mary Buchanan

Director of Human Resources – Joanna Hughes

Director of Food Services – Susan Murray

Nauset Public Schools Nurse Leader – Mary Ellen Reed

Nauset Regional High School Principal – Patrick Clark

Nauset Regional Middle School Interim Principal – Beth Deneen



Nauset Regional School Committee

Chris Easley – Chair (Wellfleet)

Judy Schumacher – Vice Chair (Orleans)

Patricia Aurigemma (Eastham)

Moira Noonan-Kerry (Eastham)

Richard Draper (Brewster)

Tom Fitzgibbons (Brewster)

Cathryn Lonsdale (Brewster)

Griffin Ryder (Orleans)

Josh Stewart (Orleans)

Richard Stewart (Brewster)



Superintendent's Message

With respect, the FY24 Nauset Regional High School & Nauset Regional Middle School Budgets are presented to the Nauset Regional School Committee. Director of Finance & Operations Giovanna Venditti, Principal Clark, and Interim Principal Deneen have each brought forth fiscally responsible operating budgets that support the Nauset District, the School Improvement Plan and the Nauset District Strategic Plan for the 2023-2024 school year. The goals and initiatives in these plans focus on 5 key areas: global competencies, 21st century goals, social-emotional learning, professional development, and community schools.

With the pandemic somewhat behind us, we acknowledge that some challenges still exist in our return to 'normal' learning. Our educators continue to strive to increase academic achievement and growth for all of our students, and engage in their own professional growth in order to do so. They also recognize the need to carefully balance this with the increasing demands for social-emotional and mental health supports for our students and staff. Thus, we have tried to be proactive with these supports, both within the operating budget and in the use of additional federal and state grants, to minimize the impact of the pandemic on learning and community wellness now and in the future.

**Nauset Regional High School
Accomplishments 2022/2023**

Counseling Department

- Roughly 200 Juniors/families attended college planning night
- Initiated a meet/greet with grade 9 students to introduce ourselves to students, review q1 grades, answer questions
- 73% of seniors have submitted an application to a post secondary institution. Others have made commitments to the military
- SOS training completed with grade nine students in PE. Second semester will meet with the remaining students.

Health Office/Nursing

- Vaping Mock Teen Bedroom Display Set up for Parent/Teacher Conference Night w collaboration from Mashpee Schools and resources provided to parents
- Polished Dental Scheduled to provide dental hygiene services to students (regardless of insurance/ability to pay)
- Continued monitoring of diagnosed concussion students/ progress with feedback from Athletic Trainer
- Nursing Staff completed Suicide Prevention Training held by The Cape and Islands Suicide Prevention Coalition
- Ongoing Collaboration with Outer Cape Health Services School-Based Navigator

World Language

- Students are testing and receiving the Seal of Biliteracy as part of their graduation distinction. This distinction opens up opportunities for students as they move past high school, and recognizes Nauset as an exemplary high school in the area of World Language education.
- Met in a district-wide meeting during a PD day to begin to work together as we move towards implementation of new DESE standards
- Successful collaboration among teachers with the same courses, including inter-class contact in upper levels of Spanish.
- Participated in the district's World Language Task force and the National ACTFL Conference, focusing on developing scaffolded proficiency training and growth in the area of world language instruction implementation.
- The department has focused on social-emotional learning as well as academic proficiency, working to involve the whole lives of students within our purview. Student response to this has been very positive.

Phys Ed

- 9 th and 10 th grade physical Education Health classes added portions of the Michigan Model Health Curriculum as a resource. This helped strengthen our drug, alcohol and tobacco lesson's, especially in regards to vaping.
- A large number of our students are enrolling in our numerous physical education electives. Due to increased numbers, we will be adding a class entitled, "Walking for fitness."

- Instituted a “no device” policy. With the exception of Health education lessons, students are required to power down and get active.
- In Strength and Conditioning classes, we are pushing for an increase in female participation and have seen a great jump in participation
- Yoga Classes have seen a jump in student participation, especially in male students. The popularity may lead to increasing course offerings next year.

History Department

- Training sessions and trouble-shooting ALICE security issues specific to History Department
- Met with History Department Heads (September 21, 2022) across Cape Cod to discuss Civics Project, Genocide, MCAS
- Meeting on ILP Program and Learning Standards and Expectations with planning, instruction, and assessment
- Hosted Nauset Alumni Day where former students presented their college experiences for Nauset students.

Business/Technology

- We have three very accomplished new hires who have already positively impacted NRHS.
- Jess Mullen, computer science teacher, has already increased student numbers during the first semester in both AP Computer Science Principles and AP Computer Science A (Java). The new AP CSA course has grown from two students to eight, including two female students. CSP has grown to 19 students with five females enrolled.
- Nick Kuppens, business teacher, has re-energized the Intro to Business and Advertising and Marketing classes with his innovative and creative approach. Students have enjoyed such fun activities as designing food trucks and their menus. We believe Nick's classes have already gained popularity and we expect bigger numbers next year.
- Jenn Mullin, librarian, has transformed E105 into a vibrant space for reading and research. Jenn has also gone into classes to discuss databases and ethical research methods.
- Met with elementary and middle school technology teachers to help vertically align the curriculum.
- Collaborated with the elementary and middle school library media specialists to ensure that we are maximizing all resources to benefit students. Stakeholders are further discussing how to morph our existing spaces into beneficial learning commons.
- hosted the Cape Cod Vex Qualifying Invitational where schools across the Cape competed in the VRC Vex SpinUp Challenge. Nauset had five teams compete with 25 members in the Competitive Robotics Club.

Fine & Applied Arts

- Culinary Arts continuing our Community Connection project with the Eastham COA.
- Honors Earning and Respecting Differences class worked to forge a mentoring program with students from NRMS
- 26 student-musicians accepted to the All Cape and Islands Music Festival
- 8 student-musicians accepted to the Massachusetts Southeastern District Music Festival at Berkley Somerset Regional High School in January.

- 2 of those students scored high enough on their auditions to be considered for the All State Music Festival Auditions
- Art classes are participating in the Annual book art show at Eastham Library.
- Saffron Jalbert has had work exhibited in the Wellfleet Public Library and is scheduled to have work displayed in the Snow Library exhibit in April.
- Fashion Photography collaboration with Salty Crown Boutique Dec.
- Snow Library Book art Exhibition April
- Art Department and Orleans Cultural Council Art Exhibition
- Upcycled Book Art Collaboration with Eastham Library
- Product Photography collaboration with Viv's Kitchen, Orleans
- Professional Big Band Concert and Clinic with Jazz Band and Choral students
- Professional Big Band Winter Solstice Concert on Dec 20th at NRMS attracted more than 400 patrons. All 5 musical ensembles performed.

English

- IB English, students have completed their recorded individual presentations on focused analysis of individual texts from a range of global literature.
- In AP English, students have conducted a mock trial based on The Scarlet Letter that integrated Juniors and Seniors and familiarize students with argument and rhetoric.
- In Grade 10, students have practiced their research skills by creating mini research projects based on human rights issues after reading Eli Weisel's Night.
- Nauset students placed 1st, 2nd, and 3rd in The Cape Cod Chronicle fiction contest for the holiday issue, getting published and receiving financial awards.
- The student run Nauset Book Club has been reading everything from Gone Girl to James Joyce's Dubliners and is planning to donate books to local libraries.

Special Education Department

- Our Individualized Learning Program (ILP) now has a full time teacher, full time school adjustment counselor, and full time educational assistant supporting roughly 20 of our highest need students with emotional disabilities.
- Life Skills and Post-Grad programs are partnering again with Mass Rehab's Pre-Employment Transition Services (Pre-ETS) program to bring vocational education into our school and bring students into the community.
- Co-taught English classrooms are supporting over 60 students across grades this year.
- The department welcomed 6 new staff members including 2 teachers, an SLP, an administrative assistant and 2 educational assistants.
- A full time administrative Special Education Coordinator is supporting IEP process compliance, teacher evaluation, and program development.
- 5 babies born in the last year to department members!!!

SWS Department

- During our studies of Indian "Removal" and The Crucible, gr 11 visited Salem. We visited the Peabody Essex Museum to view Indian art and artifacts, the Salem Witch Trials Memorial, and the Salem Witch Museum.
- Our English teachers required 54 seniors to write their college essays, providing ideas and continually editing student work until all were successfully completed.
- Junior and senior students (58 total) completed a research paper to prepare them for college. Students were required to complete note cards, outlines, a list of sources, first

drafts and final papers using MLA format. In addition, the midterm was to present those papers in a Google Slide presentation.

- In our senior Facing History and Ourselves classes, we have been studying the Holocaust as a case study since September. After a detailed unit on German Expressionism and the Nazi Degenerate Art Exhibit, in collaboration with art, students repainted a classical painting of an idyllic German family in the expressionist style.

Math

- Flexibility in coverage
- Development of new courses to better-support student needs
- Lots of extra help taking place before and after school
- Teacher-provided SAT Prep course outside of school time
- Retirement of a much beloved colleague after over 30 years of teaching
- Successful transition to a new department chair

**NAUSET REGIONAL SCHOOL DISTRICT
FY 2024 BUDGET WORKSHEET**

1/9/23
ver 1

Nauset High School

| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|--------------------------------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Salaries Principals | 8301 | \$393,286 | \$391,267 | \$401,049 | \$398,223 | \$404,147 | \$408,945 | \$404,875 | \$395,650 | -\$9,225 | -2.28% |
| Salaries Admin. Asst. | 8302 | \$145,456 | \$143,594 | \$151,656 | \$151,656 | \$155,193 | \$171,632 | \$171,885 | \$176,869 | \$4,984 | 2.90% |
| Substitutes Admin. Asst. | 8303 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Svcs Office Equipment | 8304 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies General Office | 8305 | \$5,000 | \$4,511 | \$5,000 | \$5,791 | \$4,000 | \$245 | \$4,000 | \$4,000 | \$0 | 0.00% |
| Other Office Expenses | 8306 | \$15,763 | \$13,201 | \$17,700 | \$7,080 | \$15,700 | \$14,944 | \$15,700 | \$15,700 | \$0 | 0.00% |
| Salaries Department Heads | 8307 | \$56,661 | \$56,661 | \$56,661 | \$52,800 | \$56,661 | \$62,672 | \$60,665 | \$61,952 | \$1,287 | 2.12% |
| Contracted Svcs Non-Instr Technology | 8308 | \$66,146 | \$67,964 | \$59,857 | \$74,643 | \$74,850 | \$64,090 | \$79,976 | \$109,022 | \$29,046 | 36.32% |
| Supplies Non-Instr Technology | 8309 | \$5,000 | \$3,484 | \$5,000 | \$2,812 | \$3,000 | \$620 | \$3,000 | \$3,000 | \$0 | 0.00% |
| Hardware Non-Instr Technology | 8310 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$84,500 | \$84,500 | 100.00% |
| | | \$687,312 | \$680,682 | \$696,923 | \$693,005 | \$713,551 | \$723,148 | \$740,101 | \$850,693 | \$110,592 | 14.94% |
| Salaries Teachers | 8311 | \$6,714,147 | \$6,767,259 | \$6,635,103 | \$6,764,558 | \$6,899,243 | \$6,815,246 | \$6,953,939 | \$6,974,614 | \$20,675 | 0.30% |
| Salaries Librarian | 8404 | \$100,476 | \$100,976 | \$102,988 | \$103,488 | \$0 | \$0 | \$82,000 | \$90,017 | \$8,017 | 9.78% |
| Stipends Teachers | 8312 | \$93,759 | \$89,371 | \$93,759 | \$1,591 | \$3,142 | \$19,756 | \$3,142 | \$6,284 | \$3,142 | 100.00% |
| Stipends Mentors | 8313 | \$10,110 | \$1,011 | \$10,110 | \$4,399 | \$8,813 | \$4,321 | \$8,813 | \$10,000 | \$1,187 | 13.47% |
| Salaries Tutors | 8401 | \$3,000 | \$3,971 | \$7,400 | \$1,279 | \$4,000 | \$0 | \$1,300 | \$4,300 | \$3,000 | 230.77% |
| Salaries Coord & Team Leaders | 8314 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Substitutes Teachers | 8315 | \$35,000 | \$43,504 | \$37,500 | \$51,335 | \$49,495 | \$53,693 | \$49,495 | \$49,495 | \$0 | 0.00% |
| Substitutes Long Term | 8316 | \$35,000 | \$60,785 | \$35,000 | \$138,330 | \$60,785 | \$13,239 | \$60,785 | \$60,785 | \$0 | 0.00% |
| Salaries Ed Assistants | 8317 | \$0 | \$27,535 | \$29,907 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Svcs Prof Development | 8320 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Other Professional Development | 8321 | \$5,000 | \$2,598 | \$8,000 | \$3,108 | \$8,000 | \$3,914 | \$8,000 | \$8,000 | \$0 | 0.00% |
| Salaries Teacher/Instr Prof Days | 8318 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Substitutes Prof Development | 8319 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$6,996,492 | \$7,097,010 | \$6,959,767 | \$7,068,088 | \$7,033,478 | \$6,910,169 | \$7,167,474 | \$7,203,495 | \$36,021 | 0.50% |

| <i>Nauset High School</i> | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|---------------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Textbooks/Software & Media | 8322 | \$43,000 | \$32,684 | \$41,900 | \$6,508 | \$39,621 | \$13,789 | \$27,687 | \$53,839 | \$26,152 | 94.46% |
| Contracted Svcs Intruotional Mater | 8324 | \$3,250 | \$3,725 | \$3,225 | \$4,462 | \$3,331 | \$2,489 | \$3,331 | \$4,500 | \$1,169 | 35.09% |
| Other Instructional Materials | 8323 | \$63,000 | \$59,761 | \$68,917 | \$25,624 | \$71,336 | \$51,659 | \$71,336 | \$70,000 | -\$1,336 | -1.87% |
| Instructional Equipment | 8325 | \$43,500 | \$44,342 | \$43,500 | \$27,888 | \$39,870 | \$32,293 | \$39,870 | \$38,581 | -\$1,289 | -3.23% |
| Supplies General | 8326 | \$12,000 | \$7,008 | \$10,771 | \$9,672 | \$8,715 | \$0 | \$8,715 | \$8,715 | \$0 | 0.00% |
| Contracted Svcs Other Instr Service | 8327 | \$50,800 | \$19,351 | \$14,589 | \$18,410 | \$28,465 | \$2,007 | \$18,500 | \$18,500 | \$0 | 0.00% |
| Other Instructional Services | 8328 | \$8,000 | \$8,586 | \$9,000 | \$5,910 | \$13,329 | \$6,499 | \$13,329 | \$9,333 | -\$3,996 | -29.98% |
| Contracted Svcs Instructional Tech | 8329 | \$22,317 | \$12,413 | \$41,976 | \$108,382 | \$66,263 | \$46,532 | \$33,284 | \$69,811 | \$36,527 | 109.74% |
| Supplies Instructional Technology | 8330 | \$6,000 | \$1,542 | \$4,812 | \$584 | \$3,267 | \$4,555 | \$3,267 | \$3,267 | \$0 | 0.00% |
| Library/Media Instr Hardware | 8331 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Classroom Instructional Hardware | 8332 | \$96,291 | \$92,129 | \$113,740 | \$50,861 | \$84,676 | \$209 | \$50,000 | \$44,640 | -\$5,360 | -10.72% |
| Instructional Software | 8333 | \$4,000 | \$18,587 | \$3,800 | \$915 | \$19,051 | \$4,155 | \$19,051 | \$72,343 | \$53,292 | 279.73% |
| Supplies-Other Instructional Services | 8406 | \$3,300 | \$1,812 | \$800 | \$422 | \$1,857 | \$6,725 | \$1,857 | \$3,300 | \$1,443 | 77.71% |
| | | \$355,458 | \$301,940 | \$357,030 | \$259,638 | \$379,781 | \$170,912 | \$290,227 | \$396,829 | \$106,602 | 36.73% |
| Salaries Guidance Counselors | 8334 | \$545,849 | \$558,230 | \$582,478 | \$563,826 | \$640,659 | \$733,434 | \$675,077 | \$784,870 | \$109,793 | 16.26% |
| Salaries Admin. Asst. Guidance | 8335 | \$37,748 | \$36,493 | \$41,011 | \$39,334 | \$42,821 | \$44,242 | \$48,466 | \$52,146 | \$3,680 | 7.59% |
| Supplies Guidance | 8336 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Other Guidance | 8337 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Services Testing | 8338 | \$3,100 | \$2,938 | \$2,500 | \$3,174 | \$2,997 | \$0 | \$3,072 | \$3,072 | \$0 | 0.00% |
| | | \$586,697 | \$597,661 | \$625,989 | \$606,334 | \$686,477 | \$777,676 | \$726,615 | \$840,088 | \$113,473 | 15.62% |
| Salaries Nurse | 8339 | \$108,304 | \$107,632 | \$113,527 | \$90,199 | \$113,181 | \$115,218 | \$120,429 | \$129,308 | \$8,879 | 7.37% |
| Substitute Nurse | 8340 | \$0 | \$750 | \$0 | \$9,957 | \$0 | \$2,700 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Svcs Medical/Health | 8341 | \$1,500 | \$393 | \$1,500 | \$1,269 | \$1,530 | \$0 | \$1,530 | \$1,530 | \$0 | 0.00% |
| Supplies Medical/Health | 8342 | \$2,300 | \$1,830 | \$2,000 | \$331 | \$2,000 | \$2,090 | \$2,000 | \$2,000 | \$0 | 0.00% |
| Other Medical/Health | 8343 | \$0 | \$0 | \$0 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | 0.00% |
| | | \$112,104 | \$110,605 | \$117,027 | \$101,756 | \$116,711 | \$120,158 | \$123,959 | \$132,838 | \$8,879 | 7.16% |
| Salaries Athletics | 8348 | \$431,667 | \$396,998 | \$442,942 | \$441,646 | \$456,925 | \$474,044 | \$525,648 | \$544,667 | \$19,019 | 3.62% |
| Transportation Contracted Svcs Ath | 8349 | \$65,000 | \$49,199 | \$55,000 | \$33,213 | \$62,809 | \$55,913 | \$64,379 | \$64,379 | \$0 | 0.00% |
| Contracted Services Officials | 8350 | \$35,000 | \$26,192 | \$35,000 | \$22,669 | \$36,031 | \$36,989 | \$36,031 | \$36,031 | \$0 | 0.00% |
| Contracted Services Athletics | 8400 | \$47,500 | \$47,905 | \$48,000 | \$48,913 | \$57,826 | \$73,406 | \$59,272 | \$74,000 | \$14,728 | 24.85% |
| Supplies Athletics | 8351 | \$24,000 | \$17,755 | \$10,000 | \$21,485 | \$28,384 | \$37,912 | \$28,384 | \$38,000 | \$9,616 | 33.88% |
| Other Athletics | 8352 | \$17,000 | \$13,264 | \$17,000 | \$13,033 | \$20,025 | \$21,562 | \$20,025 | \$20,000 | -\$25 | -0.12% |
| | | \$620,167 | \$551,313 | \$607,942 | \$580,959 | \$662,000 | \$699,826 | \$733,739 | \$777,077 | \$43,338 | 5.91% |

| Nauset High School | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|------------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Cafeteria Salaries | 8409 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Café Other | 8410 | \$0 | \$8,088 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$8,088 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Salaries Student Activities | 8353 | \$38,165 | \$42,215 | \$41,300 | \$33,655 | \$38,165 | \$60,466 | \$63,145 | \$74,509 | \$11,364 | 18.00% |
| Other Activities Expense | 8383 | \$11,000 | \$16,195 | \$12,000 | \$10,495 | \$14,957 | \$12,186 | \$14,957 | \$14,957 | \$0 | 0.00% |
| | | \$49,165 | \$58,410 | \$53,300 | \$44,150 | \$53,122 | \$72,652 | \$78,102 | \$89,466 | \$11,364 | 14.55% |
| Salaries Custodians | 8354 | \$383,426 | \$385,080 | \$396,431 | \$408,878 | \$408,324 | \$395,864 | \$396,077 | \$389,992 | -\$6,085 | -1.54% |
| Substitutes Custodians | 8355 | \$0 | \$434 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | 100.00% |
| Overtime Custodians | 8356 | \$3,100 | \$482 | \$2,000 | \$2,459 | \$2,000 | \$3,721 | \$2,000 | \$8,000 | \$6,000 | 300.00% |
| Contracted Services Custodial | 8357 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Custodial | 8358 | \$40,000 | \$41,176 | \$40,250 | \$31,028 | \$41,256 | \$26,792 | \$41,256 | \$44,000 | \$2,744 | 6.65% |
| Other Custodial Expense | 8359 | \$0 | \$162 | \$0 | \$6,298 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Fuel Oil/Gas | 8364 | \$86,000 | \$94,178 | \$112,963 | \$106,170 | \$112,963 | \$111,603 | \$112,963 | \$169,445 | \$56,482 | 50.00% |
| Propane | 8365 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Electric Service | 8366 | \$107,000 | \$88,906 | \$102,389 | \$102,872 | \$102,389 | \$122,824 | \$112,628 | \$168,942 | \$56,314 | 50.00% |
| Telephone | 8367 | \$25,200 | \$14,695 | \$15,200 | \$10,048 | \$15,200 | \$10,074 | \$15,200 | \$15,200 | \$0 | 0.00% |
| Water | 8368 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$644,726 | \$625,113 | \$669,233 | \$667,753 | \$682,132 | \$670,878 | \$680,124 | \$800,579 | \$120,455 | 17.71% |
| Contracted Services Grounds | 8360 | \$16,500 | \$21,371 | \$18,500 | \$35,261 | \$18,500 | \$28,207 | \$18,963 | \$28,000 | \$9,037 | 47.66% |
| Contracted Services Buildings | 8361 | \$25,000 | \$34,976 | \$16,000 | \$60,944 | \$16,000 | \$35,271 | \$16,400 | \$31,000 | \$14,600 | 89.02% |
| Contracted Services Security | 8363 | \$57,000 | \$55,000 | \$55,000 | \$55,344 | \$56,100 | \$55,296 | \$56,100 | \$57,000 | \$900 | 1.60% |
| Contracted Services Equipment | 8362 | \$50,000 | \$33,554 | \$50,247 | \$44,635 | \$51,503 | \$30,275 | \$51,503 | \$31,000 | -\$20,503 | -39.81% |
| | | \$148,500 | \$144,901 | \$139,747 | \$196,184 | \$142,103 | \$149,049 | \$142,966 | \$147,000 | \$4,034 | 2.82% |
| Contracted Svcs Extraordinary Main | 8369 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Extraordinary Maintenance | 8370 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Acquisition of Equipment | 8371 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,566 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,566 | \$0 | \$0 | \$0 | 0.00% |

| Nauset High School | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|--------------------------------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| SE Salaries Department Heads | 8399 | \$5,151 | \$5,151 | \$0 | \$5,280 | \$0 | \$5,400 | \$0 | \$0 | \$0 | 0.00% |
| SE Salaries Teachers | 8372 | \$599,060 | \$582,623 | \$640,345 | \$643,100 | \$638,681 | \$619,640 | \$647,122 | \$664,515 | \$17,393 | 2.69% |
| SE Salaries Summer School | 8373 | \$17,000 | \$17,000 | \$10,000 | \$10,328 | \$17,000 | \$17,000 | \$19,159 | \$17,000 | -\$2,159 | -11.27% |
| SE Salaries Tutors | 8374 | \$21,500 | \$8,472 | \$21,500 | \$0 | \$21,500 | \$1,526 | \$21,500 | \$8,000 | -\$13,500 | -62.79% |
| SE Contracted Services Tutors | 8375 | \$10,000 | \$11,249 | \$10,000 | \$8,464 | \$10,000 | \$20,092 | \$10,000 | \$17,000 | \$7,000 | 70.00% |
| SE Salaries Speech Therapeutic | 8376 | \$139,702 | \$139,702 | \$146,171 | \$145,145 | \$149,549 | \$143,892 | \$123,781 | \$120,493 | -\$3,288 | -2.66% |
| SE Contracted Svcs OT/PT | 8377 | \$0 | \$0 | \$0 | \$1,130 | \$0 | \$5,985 | \$0 | \$0 | \$0 | 0.00% |
| SE Substitutes | 8378 | \$0 | \$2,985 | \$0 | \$2,856 | \$0 | \$6,053 | \$2,900 | \$2,900 | \$0 | 0.00% |
| SE Substitutes Long Term | 8379 | \$0 | \$16,616 | \$0 | \$0 | \$15,000 | \$21,007 | \$15,000 | \$15,000 | \$0 | 0.00% |
| SE Salaries Ed Assistants | 8380 | \$502,182 | \$504,311 | \$501,556 | \$501,197 | \$510,414 | \$571,048 | \$600,953 | \$557,069 | -\$43,884 | -7.30% |
| Special Education Coordinator | 8415 | \$0 | \$0 | \$0 | \$46,000 | \$48,093 | \$50,000 | \$51,250 | \$52,532 | \$1,282 | 2.50% |
| | | \$1,294,595 | \$1,288,109 | \$1,329,572 | \$1,363,500 | \$1,410,237 | \$1,461,643 | \$1,491,665 | \$1,454,509 | -\$37,156 | -2.49% |
| SE Textbooks/Software/Media | 8381 | \$1,500 | \$946 | \$1,200 | \$690 | \$965 | \$0 | \$965 | \$1,000 | \$35 | 3.63% |
| SE Other Instructional Materials | 8382 | \$650 | \$34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies General | 8384 | \$2,500 | \$0 | \$10,500 | \$155 | \$0 | \$0 | \$10,500 | \$10,500 | \$0 | 0.00% |
| SE Contracted Svcs Other Instruction | 8385 | \$500 | \$52 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$0 | 0.00% |
| SE Other Expense | 8386 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$1,632 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies Instructional Technology | 8387 | \$0 | \$0 | \$0 | \$0 | \$0 | \$356 | \$0 | \$0 | \$0 | 0.00% |
| SE Instructional Hardware | 8388 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Instructional Software | 8389 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$9,150 | \$1,032 | \$11,700 | \$845 | \$5,965 | \$6,988 | \$16,465 | \$16,500 | \$35 | 0.21% |
| SE Salaries Psychologist | 8390 | \$71,018 | \$72,693 | \$78,498 | \$80,832 | \$83,099 | \$82,261 | \$88,302 | \$93,737 | \$5,435 | 6.16% |
| SE Salaries Secretaries | 8391 | \$47,013 | \$46,326 | \$48,150 | \$48,247 | \$49,086 | \$55,544 | \$53,667 | \$41,780 | -\$11,887 | -22.15% |
| SE Supplies School Counseling | 8392 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Other School Counseling | 8393 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies Testing & Assessment | 8394 | \$3,500 | \$1,390 | \$0 | \$1,483 | \$0 | \$0 | \$500 | \$1,200 | \$700 | 140.00% |
| SE Contracted Services Psychological | 8395 | \$21,000 | \$19,639 | \$26,500 | \$11,444 | \$26,985 | \$18,196 | \$26,500 | \$26,500 | \$0 | 0.00% |
| | | \$142,531 | \$140,048 | \$153,148 | \$142,006 | \$159,170 | \$156,001 | \$168,969 | \$163,217 | -\$5,752 | -3.40% |

| Nauset High School | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|--------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| ACCESS PROGRAM | 13105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Collaborative Assessment | 8398 | \$944 | \$944 | \$919 | \$855 | \$877 | \$846 | \$850 | \$850 | \$0 | 0.00% |
| | | \$944 | \$944 | \$919 | \$855 | \$877 | \$846 | \$850 | \$850 | \$0 | 0.00% |
| Salary Technology Support | 8412 | \$133,177 | \$133,013 | \$136,809 | \$135,925 | \$109,980 | \$105,492 | \$112,078 | \$130,149 | \$18,071 | 16.12% |
| | | \$133,177 | \$133,013 | \$136,809 | \$135,925 | \$109,980 | \$105,492 | \$112,078 | \$130,149 | \$18,071 | 16.12% |
| RESERVED FOR NEGOTIATION | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$9,110 | | |
| SUB TOTAL | | \$11,781,018 | \$11,738,869 | \$11,859,106 | \$11,860,998 | \$12,155,584 | \$12,037,004 | \$12,473,334 | \$13,012,401 | \$539,067 | 4.32% |
| Use of ESSER III Funds | Various | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$(125,000) | \$0 | \$125,000 | 100.00% |
| FY24 BUDGET GRAND TOTAL | | \$11,781,018 | \$11,738,869 | \$11,859,106 | \$11,860,998 | \$12,155,584 | \$12,037,004 | \$12,348,334 | \$13,012,401 | \$664,067 | 5.38% |
| | <i>Regular Day</i> | \$10,333,798 | \$10,308,736 | \$10,363,767 | \$10,353,792 | \$10,579,335 | \$10,411,526 | \$10,670,385 | \$11,377,325 | \$706,940 | 6.63% |
| | <i>SPED</i> | \$1,447,220 | \$1,430,133 | \$1,495,339 | \$1,507,206 | \$1,576,249 | \$1,625,478 | \$1,677,949 | \$1,635,076 | -\$42,873 | -2.56% |

NAUSET REGIONAL HIGH SCHOOL

2023-2024

Budget Justification

January 9, 2023 Version 1

Salaries Principals (8301)

- One (1) Principal – per contract
- Two (2) Assistant Principals – per contract
- Assistant Principal for Academics was not replaced.

Total: \$ 395,650

Salaries Administrative Assistants (8302)

- Two (2) office secretaries – per contract
- Attendance/Accounting administrative assistant – per contract

Total: \$ 176,869

Substitutes Administrative Assistant (8303)

Total: \$ 0

Contracted Svcs Office Equipment (8304)

Total: \$ 0

Supplies General Office (8305)

These supplies are for the Main Office, Guidance Office, and Special Needs. Expenses include paper, printing, markers, white board cleaner, file folders, envelopes, and other general supplies.

Total: \$ 4,000

Other Principal Expenses (8306)

- New England Association Schools & Colleges
- 3 MSSAA Memberships,
- MSSAA Summer Institute
- NASSP
- Awards for Underclass, Senior Class
- Postage
- Administrative Professional Development

Includes com service bricks, award books, Nixon banners, mcas fruit, faculty Friday, fed ex, admin fuel (newspaper advertising)

Total: \$ 15,700

Salaries Department Heads (8307)

10 Department heads and 1 Coordinator of Online Courses @ \$5,515 per position:
World Language, Science, Math, English, History, Applied Fine Arts, Business/Technology, Physical Education, Guidance, Special Education, and Coordinator of Online Courses.

Total: \$ 61,952

Contracted Services Non-Instructional Technology (8308)

Adobe Sign **\$1,393**

Airwatch - Device Management MDM **\$1,888**

The district will be using an MDM system to manage iOS devices. The MDM is required and allows the IT Department to provide seamless integration for app and profile deployment, resetting passwords, data protection, remote wipe and full inventory reporting.

Aspen **\$6,963**

Follett's X2 is the student information system. The cost is based on the number of students in each building.

Atlas **\$3,105**

Curriculum planning tool that allows for curriculum tracking across subjects and grade levels.

Blackboard Engage-Website **\$1,969**

Currently the District subscribes to Blackboard Engage web services. This is a template based web design that allows the schools to easily manage their web page. In addition, the service provides teacher accounts for teachers to have classroom webpages. All hosting and support is included.

Crisis Go-Web base Emergency Response Program **\$497**

This is an emergency communications and incident management program for all Nauset schools.

Entrusted Email **\$417**

Business Email security service

Filewave **\$8,973**

**migrating from AirWatch to Filewave*

| | |
|--|-----------------|
| Gaggle | \$2,216 |
| Manages student safety on school-provided technology. | |
| Google Education Plus | \$2,610 |
| Google Workspace offers solutions for large organizations with flexible storage options, advanced video conferencing features, and enterprise-grade security and compliance. | |
| Incident IQ | \$3,274 |
| Service management platform featuring asset management, help ticketing and workflow corralling. | |
| Kajeet HotSpots | \$356 |
| Allows students to participate in on-line learning and hybrid learning, promoting digital equity at school. | |
| Open Architect | \$9,578 |
| Provider of data and financial analysis combined with custom-build visualization tools to inform educational decision making. | |
| Open Cape Net | \$13,498 |
| Internet Service Provider and provides Internet access. During the FY14/15 school years the District saw explosive growth in the use of technology. One of the biggest issues resulting from that growth was access to web based services. To resolve this, the District has increased bandwidth or added dedicated service where appropriate. The cost of increased service is expensive, but necessary due to the growing use of technology. | |
| Open Cape - TLS | \$7,182 |
| This is a TLS line that allows the Nauset Schools to operate in a wide area network environment to share resources and streamline services/support. | |
| Parentsquare | \$3,727 |
| This is a robo calling service to inform students and families of emergencies and events that involve their schools. The cost is based on the number of students in each building. | |
| Panorama | \$8,441 |
| Student-success tracking software, providing visual data dashboards to track attendance, achievement and social skill development data, and digitally monitor tiered-intervention strategies. | |
| Picatime | \$945 |
| PDQ Deploy and Inventory | \$138 |
| This program is used to push out updates like Adobe Flash to computers eliminating the need for technical staff to “touch” each computer. | |

| | |
|--|-----------------|
| Raptor Security | \$604 |
| This system allows the schools to screen out registered sex offenders, manage custody issues, coordinated volunteers and respond to emergencies. | |
| Securly Web Filtering and Classroom | \$9,592 |
| A cloud-based web filter for schools that protects students on all devices. Shields students from harmful content. | |
| SNAP Health Program | \$3,133 |
| This is a school health management program that works alongside our student information system to support school nurses in caring for students. | |
| Sophos Filtering-Unified Networks | \$13,661 |
| Includes Firewall protection. (Sophos Firewall Subscription – \$7,475 / Sophos Phishing License - \$669 / Sophos Anti Virus - \$5,517) | |
| Substitute Online | \$495 |
| This is the latest technology in substitute dispatching for absent teachers and other school employees. | |
| TeachPoint/Vector Evaluation Software | \$3,078 |
| Teach Point is the District’s evaluation reporting tool. All certified staff are reviewed using criteria listed in the Teach Point forms. | |
| TEC: Student Data Privacy Alliance | \$809 |
| Provides administrative and legal support to negotiate privacy terms with software vendors. | |
| Veeam Backup Cloud Licenses | \$236 |
| Wasabi Backup Cloud | \$244 |
| Allows for backups and replicas off site, ensuring data is always available and fully protected. | |

Total: \$ 109,022

Supplies Non-Instr Technology (8309)

This account is used for toner cartridges for laser printers and printer cartridges.

Total: \$ 3,000

Hardware Non-Instr Technology (8310)

Technology replenish cycle for office desktops and laptops for School Counselor and Administrative Assistants

Total: \$84,500

Salaries Teachers (8311)

List includes staff by departments and staffing patterns. Contracts for 2023-2024 set the individual staff members' salaries.

Total: \$6,974,614

Librarian (8404)

One Full Time Librarian - Restructuring library services to align with current academic needs and current best practices of libraries at secondary schools. NEASC Accreditation requires a Full Time Librarian.

Total: \$ 90,017

Stipends Teachers (8312)

- 1 Chorus Leader
- 1 Jazz Leader

Total: \$6,284

Stipends Mentors (8313)

New teachers work with a mentor during their first three years. Mentor level of support is dependent on a new teacher's years of experience.

Total: \$10,000

Salaries Tutors (8401)

During the school year, due to medical or disciplinary reasons, tutoring may be required under the law. An educational and restorative justice response to student discipline has resulted in a decrease in suspensions, which has reduced the need for funding in this account. Development of remote learning has also reduced tutoring by giving students who are not on campus access to classes.

Total: \$ 4,300

Salaries Coord. / Team Leaders (8314)

No funding is requested in FY24 because this work previously conducted by this account has been redistributed across main/guidance office staff, administrators, and guidance counselors.

Total: \$ 0

Substitute Teachers (8315)

The substitute teacher rate is \$127.50. The substitute nurse rate is \$172.50. This will fund approximately 165 days for each.

Total: \$ 49,495

Long Term Substitutes (8316)

Every year we have had the need for long term substitutes due to various faculty circumstances. Funding is requested in anticipation of the need for the equivalent of three long term subs to cover for three semesters. (\$283 per day for 215 days of coverage)

Total: \$ 60,785

Salaries Ed Assistants (8317)

Moved to 8311. No funding requested for FY24.

Total: 0

Contracted Srvcs Professional Development (8320)

Total: \$ 0

Other Professional Development (8321)

This account funds conferences or programs that our staff can benefit from.

Total: \$ 8,000

Salaries Teacher/Instr Prof Days (8318)

Total: \$ 0

Substitutes Prof Development (8319)

Total: 0

Textbooks (8322)

This line item supports the licensing of instructional resources. (Electronic texts) and \$12,000 for year one of three to rebuild the library collection.

Total: \$ 53,839

Contracted Services Instructional Material (8324)

Piano tuning, tool sharpening, printing, gas & O2 for art metal, repair and servicing of sewing machines, woodshop, air cleaners, service kilns, and scale calibrations.

Total: \$ 4,500

Other Instructional Materials (8323)

- Teaching Supplies for Art Classes
- Culinary Arts
- Woodworking
- Art Metal/Welding
- Science Lab Supplies
- Library Books
- Library Supplies
- Other Classroom Supplies

Total: \$ 70,000

Instructional Equipment (8325)

5 Copy machine leases, scientific equipment, LCD projectors, digital cameras (photography), and replace shop equipment.

Total: \$ 38,581

General Supplies (8326)

Paper, video tapes, batteries, lab kits, science, math supplies, and dry erase markers.

Total: \$ 8,715

Contracted Svcs Other Instr Service (8327)

Field trips in district and out of district; Music & Drama trips to competitions and performances; entry fees and costs for Applied and Fine Arts Competition; Virtual High School online coursework. This funding will provide twenty five (25) students a semester course at NRHS. This will be possible for both semesters totaling 50 selections and our E2020 online coursework for Project Access and other students seeking the program. ASL faculty interpreter.

Total: \$ 18,500

Other Instructional Services (8328)

- Microscopes and Scales serviced
- Industrial Arts Blades sharpened
- Shop Ventilation System
- Music Equipment

Total: \$ 9,333

Contracted Services Instructional Technology (8329)

Moved all instructional software to correct account 8333.

Total: \$69,811

Supplies Instructional Technology (8330)

Printer/Toner for copy machines
Printer Cartridges
3D printer extrusion materials

Total: \$ 3,267

Library/Media Instr. Hardware (8331)

Total: \$ 0

Classroom Instructional Hardware (8332)

Funds will be used to outfit Classes of 24 and 27 with Chromebooks, 7 replacement teacher laptops, 15 replacement laptops for a science lab, 10 replacement desktops for library and 20 replacement desktops for student online course. Remaining funds will be applied towards minor repairs (broken screens etc.), computer upgrades for SSD drives and DDR3 Rams as funds permit.

Total: \$ 44,640

Instructional Software (8333)

Each department updates, upgrades and replaces software. The substantial increase is merely a correction to previously inaccurate numbers. Currently NRHS has 30 instructional software licenses, the same number as 2021-22. This includes various instructional software to support classroom teachers. Inclusive of the following programs: **Adobe Creative Cloud Suite, Aperture, Boardmaker, Book Creator, Delta Math, Destiny Follet, Edgenuity, Everyday Speech, Family ID, Game Salad, Gizmos, Impact Software, IB Question Bank, iReady**

Reading, iReady Math, Learning Ally, Naviance, Nearpod, OneSchool House, Read Naturally, Read & Write, Rockalingua, Schedule Star, SportsWare Online, Turnitin.

Total: \$ 72,343

Supplies-Other Instructional Services (8406)

Technology-based English Learner instructional support materials

Total: \$ 3,300

Salaries Guidance Counselors (8334)

5 full time Guidance Counselors and 2 full time Adjustment Counselors.

Total: \$ 784,870

Salaries Administrative Assistant Guidance (8335)

(1) 11 month Guidance Administrative Assistant per contract. (Added \$5,000 for additional month to have full coverage in summer)

Total: \$ 52,146

Supplies Guidance (8336)

Total: \$ 0

Other Guidance (8337)

Total: \$ 0

Contracted Services Testing (8338)

Naviance Software Contract Software for the organization, development and planning for college placement.

Total: \$3,072

Salaries Nurse (8339)

One full time nurse and one part-time shared with the middle school.

Total: \$ 129,308

Substitute Nurse (8340)

Blended into the teachers substitute account # 8315.

Total: \$ 0

Contracted Services Medical /Health (8341)

Cleaning blankets, servicing machines and scales.

Total: \$ 1,530

Supplies Medical / Health (8342)

Everyday supplies used in treating students. Band-Aids, gauge pads, tape, etc.

Total: \$ 2,000

Other Medical / Health (8343)

No funds are requested for FY24.

Total: \$ 0

Salaries Athletics (8348)

Funding of the various coaches involved in the funded sports per contract.

- Athletic Director
- Athletic Trainer
- Coaches: Including the addition of Varsity Assistant Coaches for 9 Teams

Total: \$ 544,667

Transportation Contracted Services (8349)

This figure represents close to 150 away trips for all the funded sports programs. The prices vary due to distance and time of trip. The additional money requested is to cover MIAA State Tournament trips and transportation through Cape Cod Collaborative.

Total: \$ 64,379

Contracted Services Officials (8350)

Each athletic event will be officiated by an assigned board certified officials. The fees are set by the state associations. Increases by contract through the MIAA.

- Soccer
- Field Hockey
- Wrestling
- Football
- Baseball
- Basketball

Total: \$ 36,031

Contracted Services Athletics (8400)

- Swimming Pool Rental
- Hockey Rink Rental
- Reconditioning Equipment and
- Minor repair of Jerseys, Helmets
- Yacht Club

Total: \$ 74,000

Supplies Athletics (8351)

Daily and seasonal equipment; uniform replacements; new uniform purchases; and athletic training supplies. Money will be divided among the various sports. This account also funds the awards presented at the three Athletic Awards Programs.

Total: \$ 38,000

Other Athletics (8352)

Cost associated with League matters necessary for scheduling, assigning officials, workshops, and awards. Some sports require entry fees to participate in various meets.

Examples: ACL League dues (\$4,790) MIAA (\$3,750)

Total: \$ 20,000

Cafeteria Salaries (8409)

This account funds any potential cafeteria deficits in the Cafeteria Revolving Account. No funding is being requested in FY24.

Salaries Student Activities (8353)

\$74,509

This line funds director and/or advisor positions for the contractually-negotiated, active student organizations on campus, found on pages 39-40 of the Teachers Contract.

Other Activities Expense (8383)

This is for Police coverage at events and printing of programs for various events.

Total: \$14,957

Custodians (8354)

Staffing includes 7.0 custodians, one full time grounds person, and one full time maintenance person. The contract provides clothing allowance stipend which is taxable. Funding previously provided in line item #8359 Other Custodial Expenses.

Total: \$ 389,992

Substitute Custodians (8355)

This line item covers absences. Funds requested to cover an anticipated medical leave

Total: \$ 5,000

Overtime Custodians (8356)

Saturday events, storms, alarm calls and graduation require coverage at overtime rates.

Total: \$ 8,000

Contracted Services Custodial

No funds are requested for FY24.

Total: \$ 0

Supplies Custodial (8358)

General supplies include paper products, trash liners, and cleaning materials. Outside facilities including lights, general repair, paint, heating system, gas, etc.

Total: \$ 44,000

Other Custodial Expense (8359)

The contract provides for clothing allowance (\$300 x 7). Funding is provided in line item #8354 Salaries Custodians.

Total: \$ 0

Fuel Oil / Gas (8364)

Fuel Oil/Gas costs for FY24 is representative of the increase due to the fluctuation and volatility of the energy markets. Line item costs for natural gas are increased 50% for FY24.

Total \$169,445

Propane (8365)

No funds are requested for FY24.

Total: \$ 0

Electric Service (8366)

Electrical costs for FY24 is representative of the increase due to the fluctuations and volatility of the energy markets. Line item costs for electricity are increased 50% for FY24. Line also reflects SRECS credits for solar in the amount of \$30,000. In addition, the District has partnered with the Town of Wellfleet in a Power Purchase Agreement and anticipates savings of \$10,000 in electrical service beginning in May, 2022 (originally projected for January, 2020; however, this did not happen).

Total: \$ 168,942

Telephone (8367)

Line item costs for telephone is funded for FY24.

Total: \$ 15,200

Water (8368)

Cost of monitoring and testing water. No funding is requested for FY24. Costs to be covered by the Town of Eastham.

Total: \$ 0

Contracted Services Grounds (8360)

Maintain and repair problems with irrigation; repairs to equipment, mowers, tractor. Snow removal is contracted for the interior portion of campus. Rental equipment is used sparingly.

Total: \$ 28,000

Contracted Services Building (8361)

Elevator inspection and licensing; various trades, carpet, roof, windows, plumbing, and hazardous waste removal.

Total: \$ 31,000

Contracted Services Security (8363)

Line item covers the cost for the School Resource Officer.

Total: \$ 57,000

Contracted Services Equipment (8362)

- Bleachers
- Heating System
- Inspections (problems to be fixed)
- Folding Doors
- HVAC/Mechanical
- Boiler Cleaning
- Water Pump
- Septic
- Energy Management
- Fire Extinguisher
- Repairs
- Eyewash station service,
- Vehicle repairs

Total: \$ 31,000

Contracted Svs Extraordinary Main (8369)

No funds are requested for FY24.

Total: \$0

Supplies Extraordinary Main (8370)

No funds are requested for FY24.

Total: \$ 0

Acquisition Equipment (8371)

No funds are requested for FY24.

Total: \$ 0

SE Salaries Dept. Head (8399)

One department head, who is responsible for scheduling the various students in the program, budget evaluation and the department's current needs. No funds are requested in this line item for FY24 as funding is included in line item #8307 Salaries Department Heads.

Total: \$ 0

SE Salaries Teachers (8372)

This salary line funds special needs teachers.

Total: \$ 664,515

SE Salaries Summer School (8373)

Extended school year program is primarily vocational in nature. Special needs students are placed in work experience opportunities. Job coaches are hired to oversee.

Total: \$ 17,000

SE Salaries Tutors (8374)

During the school year, due to medical or disciplinary reasons tutoring can be required under the law. Some services are necessary as part of the summer.

Total: \$ 8,000

SE Contracted Services Tutors (8375)

We are required at times to contract tutoring services as required by law. A student could be in a required program where the educational component is provided by their teachers (hospital, rehab, and jail).

Total: \$17,000

SE Salaries Medical / Therapy (8376)

This line funds a full time speech therapist and OT/PT. Students who receive these services are assigned as a result of the IEP process.

Total: \$ 120,493

SE Contracted Svcs OT/PT (8377)

This line is for occupational, vision, physical therapy. Students who receive these services are assigned as a result of the IEP process. Costs merged with line item #8376. No funds are requested for FY24.

Total: \$ 0

SE Substitutes (8378)

Line item includes funds to cover absences for Special Education teachers. Line item is level funded for FY24.

Total: \$ 2,900

SE Substitutes Long Term (8379)

Line item includes funds for long-term Special Education substitutes to cover extended long-term absences.

Total: \$ 15,000

SE Salaries Ed Assistants (8380)

This line includes the salaries for 17 educational assistants. In addition, this line item funds the Extended School Day stipends for vocational experiences in a Life Skills Program. (\$4,000)

Total: \$557,069

SE Coordinator (8415)

An administrative level position funded 50% in the operating budget and 50% funding from IDEA. (This position was previously split between middle school and high school) to coordinate and provide consistency for students in both schools regarding IEPs and support programs/strategies.

Total: \$52,532

SE Textbooks/Software/Media (8381)

Supplemental text that are grade and age appropriate for the variety of students in the program. Purchase digital books as needed.

Total: \$ 1,000

SE Other Instructional Materials (8382)

Sound proofing materials used in classrooms for the hard of hearing students. No funds are requested for FY24.

Total: \$ 0

SE Supplies General (8384)

Classroom amplification, gloves, wipes, etc.

Total: \$ 10,500

SE Contracted Svcs Other Instructional (8385)

Bridge Program that supports students reentering school after hospitalization.

Total: \$ 5,000

SE Other Expense (8386)

Personal Care Stipend 1@ \$1,000. This varies from year to year depending on student need. No funds are requested for FY24.

Total: \$ 0

SE Supplies Instructional Technology (8387)

Printer cartridges. No funding requested in this line item for FY24. Expenses are included in line item #8384 SN Supplies General. .

Total: \$ 0

SE Instructional Hardware (8388)

Funds the technology needs of the incoming Middle School Students. No funding requested in this line item for FY24. Expenses are included in line item #8384 SN Supplies General.

Total: \$ 0

SE Instructional Software (8389)

Funding provides for special software needed by students with special learning needs inclusive of the following programs: **IXL, Learning Without Tears, Lexia Powerup, News2You, Boardmaker.**

Total: \$ 0

Salaries Psychologist (8390)

One full time Psychologist -

Total: \$ 93,737

SE Salaries Administrative Assistant (8391)

One full time Special Needs Administrative Assistant -

Total: \$41,780

SE Supplies Guidance (8392)

No funds are requested for FY24.

Total: \$ 0

SE Other Guidance (8393)

No funds are requested for FY24.

Total: \$ 0

SE Supplies Testing & Assessment (8394)

Testing materials for initial evaluations or three year re-evaluations projecting up to seventy evaluations.

Total: \$ 1,200

SN Contracted Services Psychological (8395)

Outside referrals for psychiatric, medical, neuropsychological, and clinical evaluations. Vocational assessments (necessary for life skills students) job coaching contacted through Community Connections.

Total: \$ 26,500

Access Program (13105)

Funds staff positions in the Teaching Salaries Account. No funding requested in this line item for FY24.

Total: \$ 0

SN Collaborative Assessment (8398)

Per student assessment is \$1 X 850 students

Total: \$ 850

Salary Technology Support (8412)

This line item funds the salary for one support staff position for maintaining the technology infrastructure of the high school campus (\$48,149), and one position for a data specialist who does reporting for the district (\$82,000).

Total: \$ 130,149

NAUSET REGIONAL MIDDLE SCHOOL
ACCOMPLISHMENTS 2022-2023
Interim Principal Beth Deneen



This year at NRMS, we are focused on ensuring all students get what they need to succeed through our Multi-Tiered System of Supports (MTSS) initiative.

MTSS is a collaborative problem-solving framework to help schools provide equitable opportunities to address each student's academic, behavioral, and social-emotional needs. It's not a singular program or strategy; instead, it acts as a school-wide umbrella of evidence-based programs, practices, interventions, training, and assessments to create high quality instruction and wellness for all.

Schools implementing MTSS work to arm stakeholders with what they require to proactively educate the whole child along a tiered continuum. They do this while collaborating to plan for targeted and intensive interventions based on data-driven decision-making. In other words, this structural approach shifts the onus from students onto systems. Removing such obstacles at the systems level heightens our ability to provide all students with an excellent education in the most inclusive environment possible.

When implemented thoughtfully, an MTSS framework fosters equity and inclusion to improve student achievement and overall emotional well-being while decreasing disruptive behaviors and special education referrals. These benefits, in turn, positively impact learner outcomes and indicators for securing college and career-ready youth.

ACADEMIC AND SOCIAL-EMOTIONAL LEARNING SCREENERS

This year the DESSA and i-Ready Screeners were implemented in Math, Reading, and Social-Emotional Learning. These screeners support our ability to make data-driven decision-making for how best to strengthen our tier 1 supports while also offering interventions to struggling students. These screeners will be given in the fall, winter, and spring.

Student voice is an essential skill we are fostering at NRMS. In January, students had the opportunity to complete a Social-Emotional Learning (SEL) survey

allowing them to share their perspectives in the areas of self-management, emotion regulation, growth mindset, social awareness, and challenging feelings.

PANORAMA EDUCATION

Panorama is a data-driven program allowing us to look at assessments, grades, attendance, behavior, and SEL data all in one platform to create interventions and track progress to determine what students need academically, social-emotionally, and behaviorally.

COMMUNITY PARTNERSHIP - BOLAND POND

Community partnerships are integral in complementing our curriculum. This year, our partnership with the Orleans Conservation Trust has expanded. The Orleans Conservation Trust has a five-year strategic plan which prioritizes environmental education for young people. In January, they unveiled a new grant program that teachers can access for creative ecological teaching. The Orleans Conservation Trust is committed to cleaning up and renewing the pathways along Boland Pond and creating two new pondside outdoor “classrooms” with bench seating for outdoor lessons. In the first year, the grant program will provide up to \$12,500 for each school NRMS teachers are meeting and thinking of ways to collaborate on innovative projects across all academic disciplines. The application process ends in March, enabling the projects to begin in spring or fall. The grant funds can be used for materials, field trips relating to the projects, and teacher professional development.

COMMUNITY PARTNERSHIP - NRMS PARENT GROUP

The NRMS Parent Group has been very active in supporting our school in a myriad of ways. In addition to providing delicious entrees for our teachers during parent/teacher conference nights, they have run several fundraisers such as selling Nauset gear and a holiday wreath sale, to earn money to support field trips, dances, and other student activities.

PROJECT-BASED LEARNING

Project-based learning has increased across all grades. Group and team collaboration and competition in creating hands-on projects and initiatives have been important tools in student learning.

On Saturday, December 10, the NRMS Warriors Robotics Team competed in their First Lego League Competition at Worcester Polytechnic Institute (WPI). The competition was open to students from 4th to 8th grade, and our team competed against many teams who have been working together for nearly five years and have been preparing for this season since August. Given that our Warriors are a brand new team (established in late October), they put an impressive 125 points on the board by having their robot autonomously navigate an obstacle course built with Legos. The judges were incredibly impressed by their enthusiasm, team accomplishments, and how much fun they were having—one of the First Lego League Core Values. As they exited the judging quarters, the students exclaimed in unison, “They were so proud of us!” The following Monday, one student told her Nauset Time teacher, “It was the best day of my life.” The team is working diligently to prepare for next year and has solved several more obstacles on this year’s

course. They are brainstorming fundraising ideas and are incredibly grateful to the PTO for sponsoring their bus ride to WPI. This month, they will be attending the high school Vex Robotics Competition which NRHS is hosting, and they are ecstatic!



Ms. Fleischer's 7th grade science classes showcased their heat-efficient model homes ("Cozy Homes") and lab reports in the school library to each other and a team from Habitat for Humanity of Cape Cod, which has won awards for its green-building initiatives. Students used the engineering design process to build their homes and tested them with the scientific method. A significant goal of the project was for students to demonstrate resilience when they encountered failure; they succeeded and wrote stories about their experiences. The Habitat team praised the students for their ingenuity and for exhibiting growth mindsets. Prior to the Open House, the students were assisted in testing and improving their Cozy Homes in the Innovation Lab by parent volunteers, including a project manager at Natick Labs and a custom carpenter. In addition to meeting three state science standards, this project addressed the Strategic Plan/ School Improvement Plan's goal #1 (21st-century skills)/ Objective 3 (Focus Area #2): "Develop student autonomy by providing students with choice in their learning through inquiry-based instruction, project-based instruction, and authentic learning experiences." The Cozy Homes will again be displayed in the library during the 5th-grade Open House.



Students in Mr. Simms Adventure Education classes created Medicine Wheels for display. They have worked hard figuring out what the Four Directions mean and, most importantly, which animal (52 choices) lives in each direction for them. The Medicine Wheel is a mirror into how an individual lives their life and what makes one "infinitely unique". Many students keep their Wheels with them as they continue their journeys in life - into High School, College and beyond. Very empowering.



Adventure Education, now in its 12th year at NRMS, is an introspective journey into discovering what makes you infinitely unique. It encompasses Environmental Education and Science, Journal Writing and Artwork, Native American History and Culture, Cape Cod Natural and Colonial History, Personal Health and Team-Building Skills. By the end of this school year, 112 grade 7 students and 108 grade 8 students, including 78 in the Advanced Class, will have experienced this once-in-a-lifetime opportunity!

DIGITAL LITERACY COMPUTER SCIENCE

In Ms. Pirtle's Computer Science class, 7th graders wrapped up Code.org's challenging JavaScript Unit. An overview of this curriculum is here: [Computer Science Discoveries](#) Seventh graders are ending their Term 2 computer science rotation with hands-on cyber security experience and will apply their new JavaScript coding skills to program a microcomputer to generate random passwords.

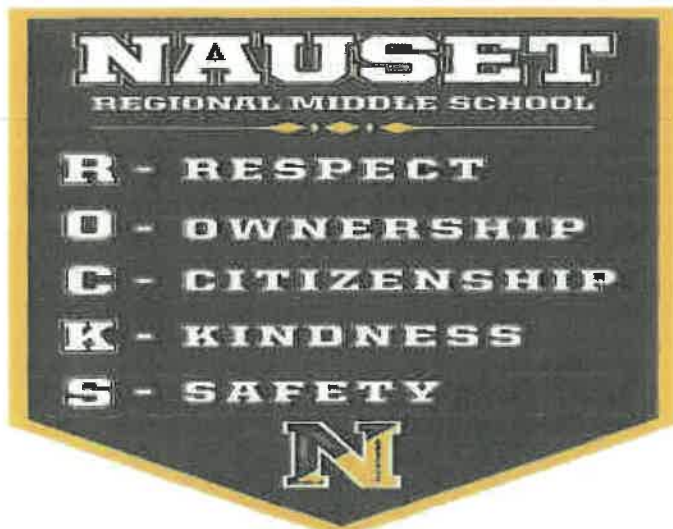


8th graders recently completed an Artificial Intelligence unit in which they first engaged in AI simulations of real-world problems and then moved on to program their own machine learning models. Students also debated several ethical questions that are arising as AI has become a part of our everyday lives. We are rounding out the term by flying our brand-new Tello Talent drones. This drone is a significant upgrade from our old Tellos, and together, learners and their teacher are exploring its exciting new features and capabilities. These include a programmable LED dot matrix screen, swarm capabilities, and the ability to code them using Scratch, Swift, Python, or JavaScript. Learn more about our [drones here](#).

SAFE, CARING, & INCLUSIVE SCHOOL CULTURE AND CLIMATE

Everywhere in the building, our school community can see bright, bold signage reinforcing the positive messages (Leaders, Problem Solvers, Growth Mindset, Try New Things, Embrace Challenges, Effective Effort, Life-Long Learners, Safety, Seen, Heard, Valued, Belonging, Caring).

NRMS is focused on fostering dignity and belonging in our community through events such as our Community Celebrations, Spirit Days, and Evening Socials.



NAUSET ROCKS-POSITIVE BEHAVIORAL SUPPORTS & INTERVENTIONS (PBIS)

We have had a successful school year promoting our new positive expectations for learning and behavior rooted in our Nauset ROCKS character traits of

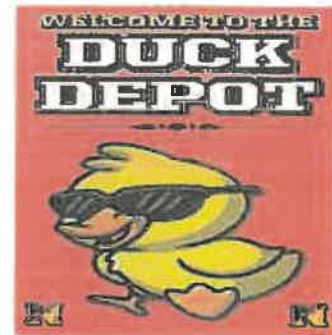
(Respect, Ownership, Citizenship, Kindness, and Safety).

Together, students and staff have agreed (by signing our pledge puzzle) to cultivate safe, caring, and inclusive learning environments.

- R - Respect** (Respecting your and others' bodies, brains and belongs)
- O - Ownership** (Being responsible and accountable.)
- C - Citizenship** (Sharing to make the school and community and the world a better place)
- K - Kindness** (Kindness helps us to learn because it allows us to safely fail and failing safely is where the learning truly happens.)
- S - Safety** (Every member of our NRMS community deserves to feel safe physically, mentally, and emotionally.)

Students earn tickets for positive social and learning behaviors. The tickets are tradeable for other items (charms, erasers, squishies, etc.) at our school store, "The Duck Depot." Students also participate in "Rock Star" challenges to win the monthly team celebrations.

Additionally, NRMS focuses on a different theme based on the Nauset Rocks positive expected behaviors each month. Students who consistently show the Nauset Rocks attributes can earn a "duck" reward. The goal is to have five ducks (one for each character trait) to earn entrance into Duck Day in May.



Compared to previous years, behavior referrals have been reduced by 31%. Efforts to reinforce positive "Nauset Rocks" behavior and the addition of a second assistant principal have allowed us to address behavior issues in a unified, consistent manner.

NAUSET TIME ADVISORY

Homeroom is now called "Nauset Time," a 27-minute block scheduled at the beginning of each day where students can get what they need to succeed at NRMS. Our Nauset Time initiative is also helping to create a welcoming school culture that promotes positive learner expectations while also building the skills of a growth mindset and effective effort to support students in becoming life-long learners.

SOCIAL-EMOTIONAL LEARNING



On Wednesday's during Nauset Time, students participate in our Character Strong SEL program focused on belonging, engagement, and well-being.

HIGH SCHOOL MENTORS SEMINAR- "Why Middle School Matters"

We have partnered with the Nauset Regional High School EARD program (Exploring and Respecting Differences) to bring our HS Mentor Seminar to our 6th, 7th, and 8th graders during Nauset Time. This program helps students to maximize their middle school experience in preparation for a successful transition to high school. Topics include; a sense of belonging, inclusivity, academic mindset, study skills, time management, self-regulation, and handling the freedoms and privileges of high school.

SPIRIT DAYS/NRMS COMMUNITY CELEBRATIONS

Our student councils, administrators, and counselors plan spirit day activities each month. Different themes have included Nauset Day, Pajama Day, SuperHero day, Twin - Triplets- and More Day. The spirit days bring fun and enjoyment to student life.

Along with monthly themes, the year is peppered with all-school community celebrations. In November, students who earned ROCKS in September and October entered a lottery to play in a floor hockey competition against a guest appearance from the Orleans Police Department. The pep band played, the chorus opened with the National Anthem, and students dressed as mascots and cheerleaders.



COOPER OUR THERAPY DOG

Cooper, our therapy dog, assists students in class, one-on-one, and in our homework club to help with emotion regulation and managing challenging feelings. Cooper brings a calming and warm presence to our school community, helping staff and students feel safe and supported.

FRESH AIR TIME

Each day, students enjoy fresh air time with their peers during lunch blocks to promote wellness and peer connections .

ALICE TRAINING

Staff were able to participate in an interactive, scenario-based ALICE training to prepare staff in how to handle violent intruder events with pro-active options-based strategies.

AFTER SCHOOL ENRICHMENT OPPORTUNITIES

Clubs and activities are an essential part of student life at NRMS. Staff club advisors offer students an array of interest-based after-school activities. This year's club offerings include Drama Club, Model United Nations, Early Bird Computing Club, National Junior Honor Society, Early Morning Gym, Green Allies Garden Club, Robotics, Art Club, Chess Club, Yearbook, Pride Club, Newspaper Club, Trunks & Turtles Club, as well as a Homework Club where students can go to work on their homework. Students are encouraged to let us know if they are interested in a club yet to be offered. For instance, Rubik's Cube enthusiasts expressed interest in having a Rubik's Cube Club so a club advisor was sought and found.

SUNBURST STEAM AFTER SCHOOL PROGRAM

Our Sunburst STEAM After School program launched off in January for grade 6 students at NRMS. This program provides students with a deep learning experience that is free of charge, using new and emerging technologies, collaborations with community experts, local field trip explorations, and hands-on activities to encourage innovation and creative design.

SPORTS & INTRAMURALS

Interscholastic Sports: Students in grades seven and eight may try out for our interscholastic teams in soccer, cross country, field hockey, basketball, softball, baseball, and track and field. Students who agree to join our sports teams must commit themselves to the team through each season and demonstrate good sportsmanship. To be eligible to participate in interscholastic sports, students must have passed a physical examination prior to participating in the sport. One such physical examination normally covers the student for the entire school year, but the school district reserves the right to require more than one physical examination during a given year if deemed to be in the best interest of the school district and/or student athlete. Students must complete an online concussion certification course and submit the certificate to the athletic director or coach. This must be completed once per year.

Intramural sports: We have after-school intramural activities for students in grades 6, 7, & 8 in good standing. This program offers a variety of sports activities such as floor hockey, basketball, weight training and others to be determined by student and staff input.

| NAUSET REGIONAL SCHOOL DISTRICT | | | | | | | | | | | 1/4/2023 |
|-------------------------------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------|
| FY 2024 BUDGET WORKSHEET | | | | | | | | | | | Ver. 1 |
| <i>Nauset Middle School</i> | | | | | | | | | | | |
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Salaries Principals | 8001 | \$261,508 | \$286,500 | \$251,125 | \$261,418 | \$257,397 | \$301,490 | \$282,625 | \$373,100 | \$90,475 | 32.01% |
| Salaries Admin. Asst. | 8002 | \$97,727 | \$96,420 | \$100,105 | \$112,422 | \$114,244 | \$117,800 | \$120,052 | \$123,733 | \$3,681 | 3.07% |
| Substitutes Admin. Asst. | 8003 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Services | 8004 | \$5,048 | \$3,131 | \$5,123 | \$4,613 | \$5,251 | \$1,642 | \$5,329 | \$5,408 | \$79 | 1.48% |
| Supplies and Equipment | 8005 | \$12,924 | \$5,097 | \$13,117 | \$7,361 | \$13,445 | \$9,115 | \$13,646 | \$13,850 | \$204 | 1.49% |
| Other Office Expenses | 8006 | \$4,954 | \$3,163 | \$5,028 | \$4,426 | \$5,155 | \$8,604 | \$5,359 | \$5,439 | \$80 | 1.49% |
| Salaries Department Head | 8007 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Svcs Non-Inst Technology | 8008 | \$49,305 | \$31,218 | \$48,770 | \$32,759 | \$56,251 | \$45,211 | \$57,287 | \$89,141 | \$31,854 | 55.60% |
| Supplies & Equipment Non-Instr Tech | 8009 | \$4,260 | \$8,456 | \$4,324 | \$0 | \$4,432 | \$2,650 | \$8,000 | \$4,000 | -\$4,000 | -50.00% |
| Hardware Non-Instr Technology | 8010 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$435,726 | \$433,985 | \$427,592 | \$422,999 | \$456,175 | \$486,512 | \$492,298 | \$614,671 | \$122,373 | 24.86% |
| Salaries Teachers | 8011 | \$3,725,321 | \$3,719,146 | \$3,835,833 | \$3,909,087 | \$4,016,299 | \$3,882,559 | \$4,072,538 | \$4,049,018 | -\$23,520 | -0.58% |
| Salaries Librarian | 8104 | \$94,634 | \$94,634 | \$97,000 | \$97,000 | \$98,940 | \$99,183 | \$101,291 | \$103,443 | \$2,152 | 2.12% |
| Stipends Teachers | 8012 | \$9,372 | \$3,437 | \$9,512 | \$750 | \$9,512 | \$5,208 | \$9,714 | \$9,920 | \$206 | 2.12% |
| Stipends Mentors | 8013 | \$0 | \$674 | \$1,688 | \$2,469 | \$3,033 | \$4,864 | \$3,097 | \$3,162 | \$65 | 2.10% |
| Salary ELL Teacher | 8108 | \$55,812 | \$55,812 | \$60,460 | \$50,511 | \$65,021 | \$65,216 | \$70,173 | \$88,862 | \$18,689 | 26.63% |
| Tutor Salaries | 8100 | \$22,391 | \$22,276 | \$22,391 | \$991 | \$22,261 | \$0 | \$1,015 | \$22,594 | \$21,579 | 2126.01% |
| ELL Contracted Service | 8101 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Salaries Coord & Team Leaders | 8014 | \$35,824 | \$31,185 | \$36,367 | \$34,872 | \$37,973 | \$41,594 | \$42,476 | \$43,386 | \$910 | 2.14% |
| Substitutes Teachers | 8015 | \$45,000 | \$19,828 | \$35,685 | \$16,712 | \$36,577 | \$36,508 | \$37,125 | \$37,681 | \$556 | 1.50% |
| Substitutes Long Term | 8016 | \$0 | \$13,205 | \$0 | \$32,889 | \$30,000 | \$46,692 | \$30,450 | \$30,906 | \$456 | 1.50% |
| Salaries Ed Assistants | 8017 | \$66,452 | \$65,727 | \$70,240 | \$72,240 | \$77,916 | \$78,027 | \$31,300 | \$33,848 | \$2,548 | 8.14% |
| Substitute Ed Assistants | 8103 | \$686 | \$1,380 | \$2,664 | \$3,150 | \$2,730 | \$7,501 | \$2,770 | \$2,811 | \$41 | 1.48% |
| Contracted Svcs Prof Development | 8020 | \$0 | \$0 | \$0 | \$0 | \$5,000 | \$5,000 | \$5,075 | \$5,151 | \$76 | 1.50% |
| Other Professional Development | 8021 | \$5,151 | \$6,735 | \$5,228 | \$1,049 | \$5,360 | \$3,233 | \$5,440 | \$5,521 | \$81 | 1.49% |
| Salaries Teacher/Instr Prof Days | 8018 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Substitutes Prof Development | 8019 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$4,060,643 | \$4,034,039 | \$4,177,068 | \$4,221,720 | \$4,410,622 | \$4,275,585 | \$4,412,464 | \$4,436,303 | \$23,839 | 0.54% |

| Nauset Middle School | | | | | | | | | | | |
|--------------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2022-2023 | Increase | Increase |
| Textbooks/Software & Media | 8022 | \$13,856 | \$6,435 | \$5,819 | \$44,162 | \$52,787 | \$1,904 | \$7,932 | \$2,996 | -\$4,936 | -62.23% |
| Other Instructional Materials | 8023 | \$22,245 | \$12,696 | \$30,774 | \$16,833 | \$24,347 | \$15,722 | \$29,582 | \$24,045 | -\$5,537 | -18.72% |
| Contracted Svcs Instructional Mats | 8024 | \$1,680 | \$1,600 | \$968 | \$10,303 | \$968 | \$10,413 | \$8,923 | \$1,150 | -\$7,773 | -87.11% |
| Instructional Equipment | 8025 | \$11,774 | \$19,544 | \$11,428 | \$174,854 | \$7,869 | \$10,551 | \$15,511 | \$24,135 | \$8,624 | 55.60% |
| Supplies General | 8026 | \$19,073 | \$13,191 | \$19,359 | \$15,636 | \$19,843 | \$22,630 | \$20,140 | \$27,940 | \$7,800 | 38.73% |
| Contracted Svcs Other Instr Services | 8027 | \$5,922 | \$5,574 | \$6,010 | \$637 | \$6,160 | \$3,850 | \$6,252 | \$49,050 | \$42,798 | 684.55% |
| Supplies-Other Instructional Svcs. | 8106 | \$1,030 | \$477 | \$1,045 | \$66 | \$1,071 | \$1,216 | \$1,087 | \$1,103 | \$16 | 1.47% |
| Contracted Svcs Instr Equipment | 8111 | \$17,362 | \$8,692 | \$19,127 | \$6,812 | \$19,605 | \$12,841 | \$19,900 | \$55,560 | \$35,660 | 179.20% |
| Other Instructional Services | 8028 | \$824 | \$525 | \$836 | \$0 | \$857 | \$120 | \$700 | \$710 | \$10 | 1.43% |
| Contracted Svcs Instructional Tech | 8029 | \$5,479 | \$10,747 | \$13,866 | \$17,176 | \$29,620 | \$34,856 | \$14,415 | \$63,143 | \$48,728 | 338.04% |
| Supplies Instructional Technology | 8030 | \$3,600 | \$1,947 | \$3,654 | \$1,651 | \$3,745 | \$0 | \$3,801 | \$3,858 | \$57 | 1.50% |
| Library/Media Instr Hardware | 8031 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Classroom Instructional Hardware | 8032 | \$85,090 | \$92,211 | \$76,040 | -\$3,680 | \$82,415 | \$55,300 | \$10,200 | \$47,000 | \$36,800 | 360.78% |
| Instructional Software | 8033 | \$463 | \$854 | \$470 | \$0 | \$482 | \$1,295 | \$489 | \$496 | \$7 | 1.43% |
| | | \$188,398 | \$174,493 | \$189,396 | \$284,450 | \$249,769 | \$170,698 | \$138,932 | \$301,186 | \$162,254 | 116.79% |
| | | | | | | | | | | | |
| Salaries Guidance Counselors | 8034 | \$347,563 | \$376,973 | \$389,209 | \$389,209 | \$400,991 | \$388,194 | \$400,636 | \$432,271 | \$31,635 | 7.90% |
| Salaries Guidance Secretary | 8035 | \$52,557 | \$52,505 | \$55,499 | \$55,791 | \$58,005 | \$58,994 | \$58,610 | \$55,578 | -\$3,032 | -5.17% |
| Supplies Guidance | 8036 | \$1,030 | \$0 | \$1,045 | \$0 | \$1,071 | \$0 | \$1,087 | \$1,103 | \$16 | 1.47% |
| Other Guidance | 8037 | \$515 | \$0 | \$523 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Services Testing | 8038 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$401,665 | \$429,478 | \$446,276 | \$445,000 | \$460,067 | \$447,188 | \$460,333 | \$488,952 | \$28,619 | 6.22% |
| | | | | | | | | | | | |
| Salaries Nurse | 8039 | \$115,153 | \$114,915 | \$121,097 | \$105,620 | \$120,966 | \$115,179 | \$122,258 | \$167,378 | \$45,120 | 36.91% |
| Substitute Nurse | 8040 | \$0 | \$375 | \$0 | \$799 | \$400 | \$2,025 | \$406 | \$412 | \$6 | 1.48% |
| Contracted Svcs Medical/Health | 8041 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Medical/Health | 8042 | \$1,776 | \$1,106 | \$1,802 | \$2,210 | \$1,847 | \$1,247 | \$1,874 | \$1,902 | \$28 | 1.49% |
| Other Medical/Health | 8043 | \$812 | \$134 | \$824 | \$276 | \$845 | \$698 | \$857 | \$869 | \$12 | 1.40% |
| | | \$117,741 | \$116,530 | \$123,723 | \$108,905 | \$124,058 | \$119,149 | \$125,395 | \$170,561 | \$45,166 | 36.02% |
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| Nauset Middle School | | | | | | | | | | | |
|--------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2022-2023 | Increase | Increase |
| Salaries Athletics | 8048 | \$51,272 | \$46,343 | \$52,041 | \$36,771 | \$53,349 | \$67,566 | \$54,381 | \$78,254 | \$23,873 | 43.90% |
| Transportation Athletics | 8049 | \$15,417 | \$7,197 | \$15,648 | \$2,756 | \$16,039 | \$6,742 | \$16,279 | \$16,523 | \$244 | 1.50% |
| Officials | 8050 | \$7,247 | \$6,076 | \$7,356 | \$1,175 | \$7,356 | \$6,351 | \$7,466 | \$7,577 | \$111 | 1.49% |
| Supplies Athletics | 8051 | \$4,882 | \$2,657 | \$4,955 | \$1,881 | \$5,079 | \$3,555 | \$5,155 | \$5,232 | \$77 | 1.49% |
| Other Athletics | 8052 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$78,818 | \$62,273 | \$80,000 | \$42,583 | \$81,823 | \$84,214 | \$83,281 | \$107,586 | \$24,305 | 29.18% |
| Other Student Activity Expense | 8107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,636 | \$7,636 | 100.00% |
| Salaries Student Activities | 8053 | \$40,464 | \$30,425 | \$41,070 | \$4,770 | \$41,686 | \$31,450 | \$42,571 | \$43,209 | \$638 | 1.50% |
| | | \$40,464 | \$30,425 | \$41,070 | \$4,770 | \$41,686 | \$31,450 | \$42,571 | \$50,845 | \$8,274 | 19.44% |
| Café Salaries | 8109 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Café Other | 8110 | \$0 | \$3,873 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$3,873 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Salaries Custodians | 8054 | \$401,630 | \$412,156 | \$428,967 | \$424,216 | \$419,561 | \$425,539 | \$427,353 | \$398,212 | -\$29,141 | -6.82% |
| Substitutes Custodians | 8055 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Overtime Custodians | 8056 | \$4,161 | \$2,372 | \$4,223 | \$0 | \$4,223 | \$2,491 | \$4,312 | \$4,376 | \$64 | 1.48% |
| Contracted Services Custodial | 8057 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Custodial | 8058 | \$50,685 | \$52,884 | \$51,445 | \$42,109 | \$52,731 | \$57,194 | \$53,522 | \$54,324 | \$802 | 1.50% |
| Other Custodial | 8059 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Fuel Oil | 8064 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Natural Gas | 8065 | \$75,000 | \$81,605 | \$103,240 | \$88,610 | \$103,240 | \$112,982 | \$103,240 | \$169,473 | \$66,233 | 64.15% |
| Electric Service | 8066 | \$131,000 | \$84,632 | \$70,724 | \$96,229 | \$70,724 | \$110,320 | \$98,635 | \$165,480 | \$66,845 | 67.77% |
| Telephone | 8067 | \$6,200 | \$6,712 | \$6,200 | \$7,816 | \$6,200 | \$8,095 | \$8,011 | \$9,310 | \$1,299 | 16.22% |
| Water | 8068 | \$7,000 | \$7,000 | \$8,000 | \$5,000 | \$8,000 | \$6,800 | \$8,000 | \$8,000 | \$0 | 0.00% |
| | | \$675,676 | \$647,361 | \$672,799 | \$663,980 | \$664,679 | \$723,421 | \$703,073 | \$809,175 | \$106,102 | 15.09% |

| Nauset Middle School | | | | | | | | | | | |
|-------------------------------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Contracted Services Grounds | 8060 | \$4,078 | \$4,744 | \$4,139 | \$5,584 | \$4,243 | \$10,944 | \$4,306 | \$4,370 | \$64 | 1.49% |
| Contracted Services Buildings | 8061 | \$35,008 | \$31,654 | \$35,533 | \$40,488 | \$38,143 | \$35,929 | \$41,095 | \$41,711 | \$616 | 1.50% |
| Contracted Services Security | 8063 | \$55,561 | \$68,722 | \$68,948 | \$78,374 | \$69,990 | \$82,454 | \$84,131 | \$88,338 | \$4,207 | 5.00% |
| Contracted Services Equipment | 8062 | \$12,967 | \$10,936 | \$13,162 | \$1,211 | \$13,491 | \$3,751 | \$13,693 | \$13,898 | \$205 | 1.50% |
| | | \$107,614 | \$116,056 | \$121,782 | \$125,657 | \$125,867 | \$133,078 | \$143,225 | \$148,317 | \$5,092 | 3.56% |
| Contracted Svcs Extraordinary Maint | 8069 | \$0 | \$4,115 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Extraordinary Maintenance | 8070 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Acquisition of Equipment | 8071 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Acquisition of Buses & Vans | 8105 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$4,115 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Salaries Teachers | 8072 | \$803,017 | \$785,542 | \$822,696 | \$766,200 | \$756,974 | \$995,435 | \$1,056,936 | \$1,158,052 | \$101,116 | 9.57% |
| SE Salaries Summer School | 8073 | \$22,550 | \$22,550 | \$22,550 | \$23,291 | \$24,354 | \$24,354 | \$27,868 | \$28,286 | \$418 | 1.50% |
| SE Tutor Salaries | 8074 | \$0 | \$473 | \$0 | \$0 | \$2,000 | \$3,389 | \$2,030 | \$2,060 | \$30 | 1.48% |
| SE Contracted Services Tutors | 8075 | \$0 | \$7,304 | \$0 | \$2,948 | \$2,000 | \$2,907 | \$2,000 | \$7,030 | \$5,030 | 251.50% |
| SE Salaries Therapeutic | 8076 | \$157,814 | \$157,815 | \$166,635 | \$166,358 | \$159,518 | \$136,850 | \$140,311 | \$132,753 | -\$7,558 | -5.39% |
| SE Contr Svcs OT/PT | 8077 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Substitutes | 8078 | \$9,272 | \$3,130 | \$9,411 | \$1,653 | \$9,646 | \$3,009 | \$9,790 | \$9,936 | \$146 | 1.49% |
| SE Substitutes Long Term | 8079 | \$0 | \$1,898 | \$0 | \$1,881 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Ed Assistants Salaries | 8080 | \$900,254 | \$890,864 | \$867,739 | \$693,652 | \$780,121 | \$663,957 | \$766,802 | \$820,831 | \$54,029 | 7.05% |
| SE Substitutes Ed Assistants | 8113 | \$10,302 | \$13,995 | \$10,456 | \$7,234 | \$10,717 | \$10,972 | \$10,877 | \$11,040 | \$163 | 1.50% |
| Special Education Coordinator | 8115 | \$0 | \$0 | \$0 | \$46,000 | \$48,093 | \$50,000 | \$51,250 | \$51,520 | \$270 | 0.53% |
| Salaries MTSS Coordinator | 8117 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$73,573 | \$73,573 | 100.00% |
| SE Stipend Prof Dev. | 8099 | \$1,030 | \$0 | \$1,000 | \$0 | \$738 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$1,904,239 | \$1,883,571 | \$1,900,487 | \$1,709,217 | \$1,794,161 | \$1,890,873 | \$2,067,864 | \$2,295,081 | \$227,217 | 10.99% |

| Nauset Middle School | | | | | | | | | | | |
|--|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| SE Textbooks/Software/Media | 8081 | \$772 | \$359 | \$784 | \$157 | \$804 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Other Instructional Materials | 8082 | \$3,566 | \$1,173 | \$2,316 | \$0 | \$2,374 | \$1,208 | \$0 | \$910 | \$910 | 100.00% |
| SE Instructional Equipment | 8083 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies General | 8084 | \$0 | \$3,229 | \$0 | \$1,671 | \$0 | \$2,377 | \$0 | \$0 | \$0 | 0.00% |
| SE Contr Svcs Other Instr | 8085 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,800 | \$12,200 | \$8,400 | 100.00% |
| SE Other Expense | 8086 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies Instructional Tech | 8087 | \$2,750 | \$0 | \$2,791 | \$0 | \$2,861 | \$108 | \$0 | \$0 | \$0 | 0.00% |
| SE Instructional Hardware | 8088 | \$2,616 | \$0 | \$5,855 | \$139 | \$6,001 | \$1,474 | \$3,600 | \$0 | -\$3,600 | -100.00% |
| SE Instructional Software | 8089 | \$200 | \$0 | \$2,616 | \$0 | \$2,681 | \$0 | \$2,681 | \$1,642 | -\$1,039 | -38.75% |
| | | \$9,904 | \$4,761 | \$14,362 | \$1,967 | \$14,721 | \$5,167 | \$10,081 | \$14,752 | \$4,671 | 46.33% |
| SE Salaries Guidance | 8090 | \$103,192 | \$61,915 | \$53,463 | \$62,222 | \$68,645 | \$66,167 | \$70,275 | \$74,639 | \$4,364 | 6.21% |
| SE Salaries Secretaries | 8091 | \$45,736 | \$45,034 | \$45,736 | \$48,359 | \$46,236 | \$53,395 | \$54,167 | \$55,748 | \$1,581 | 2.92% |
| SE Supplies Guidance | 8092 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Other Guidance | 8093 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies Testing & Assess | 8094 | \$1,622 | \$1,616 | \$1,646 | \$334 | \$1,688 | \$0 | \$2,713 | \$2,229 | -\$484 | -17.84% |
| | | \$150,550 | \$108,565 | \$100,845 | \$110,915 | \$116,569 | \$119,562 | \$127,155 | \$132,616 | \$5,461 | 4.29% |
| SE Contracted Services Psychological | 8095 | \$15,453 | \$14,481 | \$25,435 | \$15,713 | \$0 | \$25,006 | \$0 | \$5,000 | \$5,000 | 100.00% |
| SE Collaborative Assessment | 8098 | \$571 | \$525 | \$591 | \$569 | \$583 | \$535 | \$536 | \$536 | \$0 | 0.00% |
| | | \$16,024 | \$15,006 | \$26,026 | \$16,282 | \$583 | \$25,541 | \$536 | \$5,536 | \$5,000 | 932.84% |
| Salary Technology Support | 8112 | \$58,059 | \$58,019 | \$58,885 | \$78,960 | \$51,200 | \$51,127 | \$52,618 | \$53,912 | \$1,294 | 2.46% |
| | | \$58,059 | \$58,019 | \$58,885 | \$78,960 | \$51,200 | \$51,127 | \$52,618 | \$53,912 | \$1,294 | 2.46% |
| Technology Leadership Integration Dir. | 8114 | \$0 | \$37,338 | \$71,750 | \$67,308 | \$71,400 | \$71,575 | \$73,364 | \$0 | -\$73,364 | -100.00% |
| | | \$0 | \$37,338 | \$71,750 | \$67,308 | \$71,400 | \$71,575 | \$73,364 | \$0 | -\$73,364 | -100.00% |

| <i>Nauset Middle School</i> | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|-----------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|----------|
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2022-2023 | Increase | Increase |
| RESERVED FOR NEGOTIATION | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,851 | | |
| SUB TOTAL | | \$8,245,521 | \$8,159,888 | \$8,452,061 | \$8,304,713 | \$8,663,380 | \$8,635,140 | \$8,933,190 | \$9,638,344 | \$705,154 | 7.89% |
| Use of ESSER III Funds | Various | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ (125,000) | \$ - | \$125,000 | 100.00% |
| FY23 BUDGET GRAND TOTAL | | \$ 8,245,521 | \$ 8,159,888 | \$ 8,452,061 | \$ 8,304,713 | \$ 8,663,380 | \$ 8,635,140 | \$ 8,808,190 | \$ 9,638,344 | \$830,154 | 9.42% |
| | <i>Regular Day</i> | \$6,164,804 | \$6,147,985 | \$6,410,341 | \$6,466,332 | \$6,737,346 | \$6,593,997 | \$6,602,555 | \$7,190,359 | \$587,804 | 8.90% |
| | <i>SPED</i> | \$2,080,717 | \$2,011,903 | \$2,041,720 | \$1,838,381 | \$1,926,034 | \$2,041,143 | \$2,205,636 | \$2,447,985 | \$242,349 | 10.99% |

Nauset Regional Middle School

2023-2024 Budget Justification

8001 Salaries Principals

NRMS has one full-time Principal and two full-time Assistant Principals.

8002 Salaries Administrative Assistants

This account funds a principal's administrative assistant, and an attendance administrative assistant to allow for Aspen (student data) and DESE back-up report.

8004 Contracted Office Services

The budget reflects the following items: Postage machine lease year 5 of 5 (\$592), and postage and fax machine maintenance; budgeted at 1.5% increase from FY23 (Total: \$5,408).

8005 Office Supplies and Equipment

General office supplies include: Copy paper, envelopes, file folders, notebooks, forms, meeting and opening-day supplies; budgeted at 1.5% increase from FY23 (Total \$13,850).

8006 Other Office Expenses

Administrative registration fees, professional memberships, National Jr. Honor Society membership; professional conferences are all included in this account. This account also includes publishing/printing costs of student planner/handbook, Grade 5 School Choice parent/student printed folders, and back-to-school orientation and luncheon for new families and grade 6 students, Lanyard ID's etc. This account is budgeted at 1.5% increase from FY23 (Total: \$5,439).

8008 Contracted Services Non-Instructional Technology

The technology account includes computer maintenance, non-instructional software programs and various shared expenses among all schools and anticipated increases in the cost of other services
TOTAL: \$89,141

8009 Supplies and Equipment Non-Instructional Technology

This account addresses the supplies such as toner for copy machines and other equipment needed to operate the non-instructional technology components of the school (\$4,000). Locks for student lockers were purchased from capital plan funds resulting in a reduction in this account from FY23.

8011 Salary – Teachers

NRMS employs 26 teachers who teach English, Science, Social Studies and Mathematics. There are a total of 7 math teachers, 6 ELA teachers, 6 social studies teachers, and 7 science teachers. In addition, there are 2 intervention/reading ELA teachers. In exploratory subjects, there are 17 full-time teachers: Physical Education, Health, Art, Band, Orchestra, Technology Education, Digital Literacy, French, Spanish, Greenhouse, Adventure Education, and Technology Integration. In addition, there is one part-time exploratory teacher in Music at 60%.

8104 Salary Librarian

This is the salary of the school Librarian.

8012 Stipends Teachers

This account funds stipends for teachers for curriculum development, supervision of students in weekend music dept. events, professional development preparation, Craft Fair Coordinator, Arts Day Coordinator, or other contractual stipends budgeted at 2.125% increase as per contracted rate.

8013 Stipends Mentors

The funding anticipates the hiring of new teachers who will require mentors per contractual rate. Budgeted at an increase of 2.125% per contractual rate.

8108 Salary ELL Teacher

This account funds the salary for one full-time English Language Learners teacher.

8100 Tutor Salaries

This includes funding for students who need tutoring services outside of school for disciplinary or extended medical reasons. Tutoring in ELA and Math are funded through this account when Title I funds are not available. (\$22,594)

8014 Salaries Coordinators and Team Leaders

This account pays for the following per contractual rate. All stipends are increased per FY23 contractual rates. TOTAL: (\$43,386)

- Social Studies Coordinator: \$3,099
- Math Coordinator: \$3,099
- English Language Arts Coordinator: \$3,099
- Science Coordinator: \$3,099
- Technology Coordinator: \$3,099
- Special Education Coordinator: \$3,099
- Two Team Leaders for each grade level: \$18,594 (6 team leaders at \$3,099 each)
- Two Team Leaders for Exploratory Subjects \$6,198 (at \$3,099 each)

8015 Substitutes Teachers

Budgeted at an increase of 1.5%.

8016 Substitutes—Long-Term

Budgeted at an increase of 1.5%.

8017 Salaries Educational Assistants

This account funds one Educational Assistant to assist the BRYT Program.

8103 Substitute Ed Assistant

Funding in this line item covers the costs of substitutes when (regular education) Educational Assistants are absent. (\$2,811) Budgeted at 1.5% increase.

8020 Contracted Services Professional Development

This account funds the BRYT Program (\$5,151) increased by 1.5%.

8021 Other Professional Development

This account funds professional development, conferences, workshops etc. specific to school goals and effective teaching practices. TOTAL: \$5.521 (increased 1.5%).

8022 Textbooks, Software, Media

This account funds textbooks. As technology advances, teachers are opting for digital material that students can easily access on their iPads. NOTE: \$42,305 for science and world language textbooks has been reclassified to ESSER II. TOTAL: \$2,996

- Music Dept. – Band, Orchestra & Chorus music (\$2,500)
- Library/Media – Massachusetts Library Systems Subscriptions for ebooks (\$496)

8023 Other Instructional Material

This account provides funds for trade books, periodicals, reference materials for use in the school library and in classrooms. TOTAL: \$24,045

- Library – Books (\$2,500)
- Math: Curriculum materials for learning basic skills; classroom set of graphing calculators (\$3,500)
- ELA – New books for classroom libraries to support diverse reading levels and differentiating according to interest: (\$12,000)
- Social Studies - Jr. Scholastic Magazine Sets for Gr. 6 and Gr. 8 (\$424)
- Music Dept. Dash Robots (\$246)
- DCLS - First Lego League Challenge Set (\$95)
- Greenhouse Materials – (\$5,000)
- Adventure Education - Books (\$280)

8024 Contracted Services Instructional

This account funds instructional contracted services for the Library and other Departments. Added to this account is the cost of an online language program for students taking Mandarin Chinese.

Total: \$1,150

- Library EBSCO – Magazine Subscriptions (\$750)
- Media Research - DEMCO Stop-Go Claymation (\$400)

8025 Instructional Equipment

This account funds the purchase of science lab equipment, physical education equipment, repair/maintenance of musical instruments, and lease/purchase of copy equipment primarily used to produce instructional materials. TOTAL: \$24,135

- Science Dept. – lab supplies and other curriculum-related materials such as magnets, beakers, cylinders, and miscellaneous curriculum-related items - (\$4,600)
- Music – Maintain, repair, supply various school-owned musical instruments for Band, Orchestra, Strings, Music T-shirts, replace Baritone Sax instrument beyond repair, Cello rack/stand - (\$12,300)
- Physical Education Equipment - Floor hockey equipment, footballs, dodgeballs, pickleball sets, volleyballs, basketballs, ball inflator, nets, disc trainers (\$3,426)
- Digital Literacy/Computer Science - NeoPixel Digital LED strips, Tello Propeller Sets, Micro Bit Starter Kits, Micro Bit cases; misc. cable clips, hooks, adhesive strips; Wall-Mounted Storage Bins/Racks (\$3,659)
- Adventure Education - Kites (\$150)

8026 Instructional Supplies General

During the course of a school year each teacher utilizes consumables that are replaced yearly: pens, pencils, paper, post-its, labels, envelopes, manila folders, staples, tape, markers, highlighters, chart paper, transparencies, construction paper, composition paper, tacks, glue, etc. Increases are 1.5% of FY23 expenses (TOTAL: \$ 27,940)

Art Supplies such as paper, clay, paint, plastic, and other consumable supplies (\$15,248);

Makerspace supplies (\$859), General supplies for all classrooms (\$3,877) NJHS pins (\$203); Demco Library Supplies, (\$253); PBIS supplies (\$7,500)

8027 Contracted Services Other Instructional Services

This account provides funds for bus transportation to music auditions, festivals, competitions, and district elementary school visits, and extra-curricular events such as Model UN. This account also funds translations services:

- Translation Services (\$690)
NEW: Transportation for Field Trips:
- Music Dept. - Choral and Band Workshops, Great East Adjudication Festival, Elementary Outreach concerts, String Jamboree, Southeastern District Jr. Festival (2-day), Southeastern District Jr. Festival Mansfield (\$7,480)
- Gr. 6 - Science classes annual Whale Watch (\$10,000)
- Gr. 7 - Science classes to Cape Cod Museum of Natural History; Grade level combined trip off Cape (\$25,000)
- Gr. 8 - Science classes to Whydah Pirate Museum (\$5,000)
- Greenhouse transportation to local farm (\$350)
- DCLS - Transportation to Chatham Marconi Maritime Center (\$530)

TOTAL: \$49,050

8106 Supplies-Other Instructional Services

This account provides funds to purchase gas for the school vans for use by the Adventure Education program in lieu of contracted-service bus transportation. (Total \$1,103) Increased by 1.5%.

8111 Contracted Services Instructional Equipment

This account provides funds for copy machine leases for five copy machines (\$55,560) and the upgrading of the vent system in the kiln room to effectively remove fumes and heat.

8028 Other Instructional Services and Expenses

This account provides registration fees, competition fees, other trips/events. Other events and field trips are paid through a separate Student Activities Revolving fund and/or through fundraising. This account is increased by 1.5% (\$710)

8029 Contracted Services Instructional Technology

The increase is due to the need to renew software instructional subscriptions. Total: \$63,143

8030 Supplies Instructional Technology

This account represents costs to purchase fax toner, copy toner, batteries, for use in all educational areas. Miscellaneous: SB lamps, cables, replacement parts, monitors, iPad apps, iPad repairs, replacement cases, replacement cables/blocks, etc. increased at 1.5% (\$3,858)

8032 Instructional Hardware

The focus of this account is continual upgrade of instructional hardware. NOTE: \$70,000 of Instructional Hardware utilizing ESSER II funds by June 30, 2023; \$64,790 utilizing ESSER III; \$35,000 utilizing ESSER III after July 1st.

TOTAL: \$47,000

- Chromebooks (\$47,000)

8033 Instructional Software

Software programs that supplement learning, budgeted at an increase of 1.5% (\$496)

8034 Salaries Guidance

This account funds three guidance counselors' salaries plus contractual rate for five extra days each to enable them to work during the summer months to complete student placement duties and new registrations. This line also includes the School Adjustment Counselor at 100% plus three extra days in the summer per contractual rate to attend juvenile court, student registration and guidance planning/family meeting. Post-Covid-19, compelling social/emotional student issues are highlighting the need for an additional adjustment counselor in FY24 budgeted at M+8 salary (\$79,025)

8035 Guidance Administrative Assistant

There is one, full-time guidance administration assistant who works 260 days per year. This individual is responsible for registration, student data in Aspen, state reports, enrollment figures, report card data entry, etc. This administrative assistant supports all guidance counselors.

8036 Supplies Guidance

This account pays for resource materials, transition materials for Incoming 5th graders. (\$1,103) Increased 1.5%.

8039 Salaries Nurses

This line item has been increased by \$41,153 at B+10 to fund .5 FTE to fund a total of 2 FTE nurses who service the school, assisting students with very specific medical/health needs, such as: feeding tubes, allergies, suctioning, lifting, toileting, the changing of clothes and distribution of medications. The onset of COVID-19 has increased student and staff visits to the Nurse's Office as well as the case management required of these cases. In addition, behavioral health visits have increased, as well as students with significant health needs. The School Nurse is often requested to attend 504 and/or IEP meetings.

8040 Nurses Substitute Account

Nurse Substitutes needed to accommodate the number of students who receive daily service and the occasional requirement for a nurse to accompany a student on a field trip. (\$412) Increased by 1.5% in FY24.

8041 Contracted Services Medical/Health

This account covers the Middle School's portion of the District's school physician stipend. The District physician is donating their services.

8042 Supplies Medical/Health

This funds general supplies for use in the Nurses' Office including bandages, gauze, Tylenol, gloves, burn cream, Benadryl, etc.; Cafeteria/food costs, various other expenses/equipment and PPE as needed. Increased by 1.5% (Total \$1,902).

8043 Other Medical/Health

This includes the yearly purchase of Epi-pens and equipment replacement/maintenance costs; increased by 1.5% (\$869).

8048 Salaries Athletics Interscholastic

This funds salaries for our Athletic Director per contract stipend, coaches and assistant coaches for soccer, field hockey, basketball, baseball, cross country and track/field per contract stipend Increased by 2.125%. (\$78,254)

8049 Transportation – Athletic Team Travel

This funds bus and ferry transportation for soccer, field hockey, basketball, softball, cross country and track/field teams to various venues for games. Increased by 1.5% (\$16,523).

8050 Officials

Soccer, field hockey, track, basketball, and softball require officials/umpires. The rates are between \$107 - \$142 per game. Increased by 1.5% (\$7,577).

8051 Uniforms/Supplies Athletics

Every team must have a fully equipped medical kit. This line item also allows for replacement of safety equipment such as pads, nets, replacement balls, cones, pinnies, flags, measuring tapes, uniforms, batteries for AED mobile kit, etc.(\$5,232) increased by 1.5%.

8107 Other Student Activity Expense

This account funds registration fees and other expenses used to support student activities. TOTAL: \$7,636.

- Music Dept. - festival and competition fees and registrations (\$6,600)
- DCLS - registration fees for Lego challenge competitions and admission to Chatham Marconi Maritime Center (\$586)
- Adventure Education - Admission to Himalayan Salt Caves (\$450)

8053 Salaries Student Activities

This account supports a Drama Advisor at 1.5 days/week, three Student Council Advisors (one for each grade level), and numerous clubs and activities FY24 rates reflect a contractual increase of 2.125%. (\$43,209).

FY23 Clubs are noted below:

| | | |
|---------------------------|------------------------------|-----------------------|
| Art Club | Garden Club – Green Allies | Robotics Club |
| Chess Club | Yearbook Club | Trunks & Turtles Club |
| Drama Club | Early Morning Computing Club | Model UN |
| Early Morning Weight Room | Newspaper Club | Rubik's Cube Club |
| Homework Club | Others TBD Pending Interest | |

8109 Cafeteria Salaries

This account previously funded any potential cafeteria deficits in the Cafeteria Revolving Account. No funding is requested in FY24.

8054 Custodians Salaries

Nauset Regional Middle School employs seven full-time custodians; one of which is the head custodian, one of which is the grounds person, one of which is the night shift leader. An additional custodian is employed part time at 50%. This account also funds a travel allowance for the Head Custodian and contractual clothing allowance for all custodians.

8056 Custodial Overtime

Budgeted amounts are for emergency purposes (Increased by 1.5%).

8058 Supplies Custodial

Funds requested are based on an increase of 1.5% of the FY23 budgeted amount. (\$54,324)

- Grounds supplies
- Lights and electrical
- Door and locker parts
- Flooring material
- Glass
- Paint
- Plumbing
- Fuel, Anti-Freeze
- Paper products (i.e., towels, toilet tissue)

- (Cleaning supplies for all areas of the building.
- Unforeseen minor repair parts
- Foul weather gear

8059 Other Custodial

This account previously funded a travel allowance for the Head Custodian currently funded in the Salaries Custodians line item #8054. The contractual clothing allowance for all custodians is currently included in salaries line item #8054.

8064 Fuel Oil

This has been reduced to zero as we have switched over to natural gas.

8065 Natural Gas

Gas costs for FY24 is representative of the increase due to the fluctuation and the volatility of the energy markets. Line item costs are increased by 64.15% for FY24.

8066 Electricity

Electrical costs for FY24 is representative of the increase due to the fluctuation and the volatility of the energy markets. Line item cost for increased by 67.77% for FY24.

8067 Telephone

Line item costs for telephone service for FY24 is increased by 16.22% due to increases by the telephone vendor.

8068 Water

FY24 costs for water are level-funded.

8060 Contracted Services Grounds

This account funds turf management and maintenance of the irrigation system. Increased by 1.5% of FY23 costs. (\$4,370)

8061 Contracted Services Buildings

Contracted building services are increased at 1.5% of FY23 (\$41,711) and include the following

Annual Contracts:

- Elevators & Gate Keeper
- Boiler Cleaning
- Fire Sprinkler System Contract - Kitchen Systems
- Generator Maintenance
- Septic – pumping and fee to town

Other Annual Contracted Services:

- Finish Gym Floor
- Pest Control
- Various trades for repair to building and building systems, i.e., roof, plumbing, electrical, etc.
- Exterior light repair
- Phone repair service

8063 Contracted Services Security

This account funds the monitoring and maintenance of security systems, cameras, including Cape Cod Alarm wireless. This also provides funding for the School Resource Officer estimated pending contract negotiations (\$88,338).

8062 Contracted Services Equipment

Contracted services are increased 1.5% (\$13,898) and include:

- Fire Extinguisher Inspection
- Boiler Water Chemical Contract
- Well Monitoring
- Oil Tank Inspection
- Environmental Testing
- Repairs to various equipment

8069 Contracted Services Extraordinary Maintenance

Funds requested in this line item are intended to address extraordinary building and/or equipment repairs that would not be covered by funds requested in Accounts #8061 and #8063. No funding requested in FY24.

8071 Acquisition of Equipment

No funds are requested in FY24.

8072 SE Teachers Salaries

The middle school employs 10 special education teachers and one special education teacher at 80%. In addition, the District Teacher of the Deaf serves NRMS at .10%. This account also funds one Evaluation Team Leader.

8073 SE Salaries Summer School

This account funds staffing for special education students who require summer school services for three to four hours per day for about six weeks in July and August. The increase is based on 1.5% of FY23 (\$28,286)

8074 SE Tutor Salaries

This line pertains to fees associated with services provided by tutors due to extended (more than ten days) student absences. The length of time varies between ten and forty five days depending on needs. Increased 1.5% from FY23 (\$2,060)

8075 SE Contracted Services Tutors

This line item funds costs for students transitioning back from outside placements. The students are on a shortened day, working with a tutor for two hours per day. Sometimes the use of tutoring services instead of middle school staff as an alternative to outplacements. (\$7,030)

8076 SE - Speech/Therapeutic

Our Speech Pathologist is funded by this account as well as OT/PT medical therapeutic services, per contractual rate.

8077 SE Contracted Services OT/PT

This account funds the salaries for an occupational therapist and physical therapist, per contractual rates. No funding requested in FY24.

8078 SE Substitutes

Students who are identified as needing special education services are reevaluated yearly and have triennial reviews. When special education teachers attend these meetings or are out for illness, substitutes are needed to cover their classes. (\$9,936) Increased by 1.5%.

8080 SE Educational Assistants

Services provided by special educational assistants are divided into two categories:

- One-to-one educational assistants work with the neediest and most challenging students. The second group of educational assistants work with students with less severe disabilities. These educational assistants work with individuals or groups of students in resource rooms and in regular classrooms under the direction of certified special education teachers.
- Additionally, some of these educational assistants work with Special Education students during before- and after-school activities.

The number of educational assistants employed each year is adjusted based on the incoming and outgoing student population. Twenty-two special educational assistants are needed in FY24.

8113 Special Education Sub Educational Assistants

When special educational assistants are absent due to illness or to attend meetings, substitutes are needed to cover their classes. Increased 1.5% (\$11,040).

8115 Special Education Coordinator

NRMS employs one special education coordinator at 50% to coordinate IEP meetings, and oversee the Special Education department. Salary is contractual.

8117 Salaries MTSS Coordinator

This account employs one MTSS Coordinator. The salary was partially funded through ESSER in FY23.

8099 Special Education Stipend Professional Development

This account funds professional development/crisis intervention training. No funding requested in FY24.

8081 SE Textbooks/Software/Media

This includes guided reading book sets to accommodate diverse reading levels of students, READ (Scope) magazines, guided reading books sets in lieu of textbooks and upgrade of audible books and textbooks in large print for the visually-impaired, digital licenses for MALC students. No funding requested in FY24.

8082 SE Other Instructional Materials

This account funds special education ILP resources, special education math and science resources, and materials to help students with reading development including fluency and comprehension for ELA support classes, MALC and Reading such as: Raz Plus Reading A to Z, Wilson Language Student Notebooks, Wilson End-of-Step Assessment Pack, MALC printing supplies TOTAL: \$910

8083 SE Instructional Equipment

The account funds iPads, keyboards, covers and licenses for SN students. No funding requested in FY24.

8084 SE Supplies General

General supplies, i.e. paper, pencils, etc. for Special Education teachers. No funding requested in FY24.

8085 SE Other Instructional Contracted Services

This account provides funds for field trips and funds to pay individuals who work with students with special needs during music programs and before- and after-school activities estimated at \$60/week (\$200). In addition, this account provides contracted services for a vision teacher per student IEP (\$3,600), as well as (\$8,400) for ESY education. TOTAL: \$12,200

8087 SE Supplies Instructional Technology

This account funds consumable supplies like printer cartridges for special education. No funding requested in FY23.

8088 SE Instructional Hardware

Provides funds for FM sound system/sound treated equipment and technology and any special adaptive technology or equipment a student with special educational needs may require; flexible seating for MALC students. No funds requested in FY24

8089 SE Instructional Software

Provide funds for special software needed by students with special learning. TOTAL \$1,642

8090 SE Salaries Guidance

NRMS employs one FTE school psychologist to test/evaluate students.

8091 SE Salary Administrative Assistant

There is one 10-month special education administrative assistant who works in collaboration with the other two full-time secretaries in the main office. The special needs administrative assistant schedules IEP meetings, sends notices, types IEP's, schedules other meetings, handles phone correspondence, and works closely with the special education coordinator and school psychologist as well as the special education teachers in the department.

8093 SE Other Guidance

All soft materials – paper, post-it-notes, envelopes, etc. are funded from this account. No funding requested in FY24.

8094 SE Supplies Testing/Assessment

The account funds materials for testing purposes such as: BRIEF 1, GORT-5, Pearson CLEF-5, Pearson Expressive Vocabulary tests, Pearson Peabody Vocabulary Tests, PRO-Ed Stuttering Severity kits, Brooks Test of Integrated Language and Literacy Skills kits TOTAL: \$2,229

8095 SE Contracted Services Psychological

During the course of the school year we often contract out for psychologists as part of a child's testing protocol (\$5,000)

8098 SE Collaborative Assessment

Fee paid to the Cape Cod Collaborative for membership based on student enrollment at the Collaborative. (\$536)

8112 Salary Technology Support

This line funds the salary for a full-time Technology Support person at the Middle School.

8114 Technology Leadership Integration Director

No funding requested in FY24.

NPS Enrollment Comparison 10-1-2022 and 10-1-2021 (2021 in Red)

| School | PK | | K | | 01 | | 02 | | 03 | | 04 | | 05 | | Total | Difference | |
|-----------------------------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Eastham Elementary School | 16 | 12 | 34 | 30 | 21 | 37 | 28 | 24 | 28 | 26 | 32 | 30 | 34 | 32 | 193 | 191 | -2 |
| Eddy Elementary School | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72 | 69 | 57 | 75 | 85 | 58 | 214 | 202 | -12 |
| Orleans Elementary School | 0 | 0 | 30 | 17 | 18 | 30 | 23 | 21 | 27 | 19 | 29 | 28 | 38 | 30 | 165 | 145 | -20 |
| Stony Brook Elementary | 27 | 37 | 63 | 63 | 64 | 65 | 71 | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 225 | 231 | 6 |
| Wellfleet Elementary School | 0 | 0 | 22 | 13 | 17 | 19 | 13 | 17 | 23 | 14 | 18 | 20 | 20 | 15 | 113 | 98 | -15 |
| Elementary Totals | 43 | 49 | 149 | 123 | 120 | 151 | 135 | 128 | 150 | 128 | 136 | 153 | 177 | 135 | 910 | 867 | -43 |

Nauset Regional Middle School

| Town | 06 | 07 | 08 | Total | Difference |
|------|----|----|----|-------|------------|
|------|----|----|----|-------|------------|

| | | | | | | | | | |
|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|
| Brewster | 70 | 67 | 71 | 70 | 75 | 69 | 216 | 206 | -10 |
| Eastham | 30 | 32 | 27 | 25 | 30 | 27 | 87 | 84 | -3 |
| Orleans | 33 | 28 | 33 | 31 | 35 | 33 | 101 | 92 | -9 |
| Provincetown | 1 | 0 | 1 | 2 | 2 | 0 | 4 | 2 | -2 |
| Truro | 12 | 10 | 6 | 13 | 8 | 7 | 26 | 30 | 4 |
| Wellfleet | 15 | 24 | 16 | 16 | 15 | 17 | 46 | 57 | 11 |
| Choice | 13 | 14 | 17 | 23 | 26 | 25 | 56 | 62 | 6 |
| Middle School Totals | 174 | 175 | 171 | 180 | 191 | 178 | 536 | 533 | -3 |

Nauset Regional High School

| Town | 09 | | 10 | | 11 | | 12 | | SP | | Total | Difference | |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|----------|------------|------------|------------|
| Brewster | 66 | 67 | 74 | 64 | 69 | 74 | 66 | 67 | 6 | 2 | 281 | 274 | -7 |
| Eastham | 39 | 28 | 27 | 35 | 24 | 28 | 31 | 25 | 0 | 0 | 121 | 116 | -5 |
| Orleans | 36 | 30 | 27 | 35 | 26 | 27 | 35 | 29 | 0 | 0 | 124 | 121 | -3 |
| Provincetown | 5 | 9 | 5 | 5 | 4 | 4 | 6 | 5 | 0 | 0 | 20 | 23 | 3 |
| Truro | 18 | 9 | 14 | 16 | 14 | 12 | 11 | 14 | 3 | 3 | 60 | 54 | -6 |
| Wellfleet | 30 | 11 | 11 | 32 | 18 | 13 | 33 | 20 | 0 | 0 | 92 | 76 | -16 |
| Choice | 32 | 22 | 35 | 35 | 46 | 34 | 43 | 45 | 0 | 0 | 156 | 136 | -20 |
| High School Totals | 226 | 176 | 193 | 222 | 201 | 192 | 225 | 205 | 9 | 5 | 854 | 800 | -54 |

| SUMMARY | 2022 | 2021 | Difference | NOTES |
|--------------------|-------------|-------------|-------------|--|
| Preschool | 49 | 43 | 6 | |
| Elementary | 818 | 867 | -49 | |
| Nauset Region | 1026 | 1068 | -42 | |
| School Choice | 208 | 212 | -4 | |
| Truro | 74 | 86 | -12 | Truro Grade 6 is School Choice, Grade 7-12 is Tuition In. |
| Provincetown | 25 | 24 | 1 | Provincetown: Grade 6-8 is School Choice. Grade 9-12 are Tuition In. |
| Grand Total | 2200 | 2300 | -100 | |

| NAUSET REGIONAL SCHOOLS | | Oct-22 | | | | | | | | |
|---|------------|----------|---------|--------------|-----------|--------------|----------|----------|--------|--------------|
| ENROLLMENT TRENDS | | | | | | | | | | |
| HIGH SCHOOL | As of | Live in | Live in | Live in | School | OTHER | | | | |
| | 1-Oct | District | Truro | Provincetown | Choice IN | STUDENTS | TOTAL | | | |
| | 2022 | 587 | 54 | 23 | 136 | | 800 | | | |
| | 2021 | 618 | 60 | 20 | 156 | | 854 | | | |
| | 2020 | 596 | 60 | 23 | 198 | | 877 | | | |
| | 2019 | 616 | 60 | 26 | 219 | | 921 | | | |
| | 2018 | 624 | 63 | 29 | 228 | | 944 | | | |
| | 2017 | 603 | 48 | 37 | 236 | | 924 | | | |
| | 2016 | 642 | 52 | 40 | 211 | | 945 | | | |
| | 2015 | 676 | 52 | 44 | 209 | | 981 | | | |
| | 2014 | 687 | 50 | 40 | 197 | | 974 | | | |
| | 2013 | 706 | 61 | 43 | 214 | | 1024 | | | |
| | 2012 | 695 | 52 | 33 | 190 | | 970 | | | |
| | 2011 | 696 | 56 | 28 | 185 | | 965 | | | |
| | 2010 | 737 | 50 | 32 | 168 | | 987 | | | |
| | 2009 | 800 | 40 | NA | 153 | | 993 | | | |
| MIDDLE SCHOOL | As of | Live in | Live in | Live in | School | OTHER | | | | |
| | 1-Oct | District | Truro | Provincetown | Choice IN | STUDENTS | TOTAL | | | |
| | 2022 | 439 | 30 | 2 | 62 | | 533 | | | |
| | 2021 | 450 | 26 | 4 | 56 | | 536 | | | |
| | 2020 | 488 | 32 | 3 | 60 | | 583 | | | |
| | 2019 | 480 | 41 | 4 | 64 | | 589 | | | |
| | 2018 | 445 | 43 | 5 | 90 | | 583 | | | |
| | 2017 | 419 | 38 | 7 | 89 | | 553 | | | |
| | 2016 | 424 | 31 | 9 | 77 | | 541 | | | |
| | 2015 | 437 | 31 | 9 | 67 | | 544 | | | |
| | 2014 | 463 | 37 | 7 | 53 | | 560 | | | |
| | 2013 | 489 | 22 | 7 | 65 | | 583 | | | |
| | 2012 | 490 | 19 | 8 | 73 | | 590 | | | |
| | 2011 | 490 | 27 | 8 | 46 | | 571 | | | |
| | 2010 | 477 | 24 | 10 | 43 | | 554 | | | |
| | 2009 | 489 | 23 | | 55 | | 567 | | | |
| AS OF OCTOBER 1, 2022 Students Attending Nauset High School Under School Choice by Home Town | | | | | | | | | | TOTAL |
| Barnstable | Bourne | Chatham | Dennis | Harwich | Sandwich | Yarmouth | Rockland | | | |
| 26 | 2 | 8 | 24 | 37 | 3 | 35 | 1 | | | 136 |
| AS OF OCTOBER 1, 2022 Students Attending Nauset High School - Tuitioned In | | | | | | | | | | |
| (Barnstable includes: Centerville, Marston Mills, Osterville, Sagamore and Barnstable) | | | | | | | | | | |
| | Gr. 9 | Gr. 10 | Gr. 11 | Gr. 12 | Total | | | | | |
| Truro | 9 | 16 | 12 | 17 | 54 | | | | | |
| Provincetown | 9 | 5 | 4 | 5 | 23 | | | | | |
| AS OF OCTOBER 1, 2022 Students Attending Nauset Middle School Under School Choice by Home Town | | | | | | | | | | |
| Barnstable | Chatham | Dennis | Harwich | Sandwich | Yarmouth | Provincetown | Truro | Rockland | Bourne | TOTAL |
| 10 | 2 | 12 | 11 | 3 | 22 | 2 | 10 | 1 | 1 | 74 |
| (Barnstable includes: Centerville, Marston Mills, Osterville, Sagamore and Barnstable) | | | | | | | | | | |
| AS OF OCTOBER 1, 2022 Students Attending Nauset Middle School - Tuitioned In | | | | | | | | | | |
| | Gr. 7 | Gr. 8 | | | Total | | | | | |
| Truro | 13 | 7 | | | 20 | | | | | |
| AS OF OCTOBER 1, 2022 Nauset Resident Students Attending Other High Schools | | | | | | | | | | |
| | Lighthouse | | Sturgis | | Tech | | | | | |
| 2022 | 85 | | 24 | | 101 | | | | | |
| 2021 | 82 | | 14 | | 100 | | | | | |
| 2020 | 64 | | 10 | | 92 | | | | | |
| 2019 | 46 | | 12 | | 76 | | | | | |
| 2018 | 53 | | 15 | | 77 | | | | | |
| 2017 | 67 | | 16 | | 88 | | | | | |
| 2016 | 67 | | 17 | | 81 | | | | | |
| 2015 | 64 | | 19 | | 86 | | | | | |
| 2014 | 62 | | 23 | | 69 | | | | | |
| 2013 | 64 | | 25 | | 72 | | | | | |
| 2012 | 69 | | 23 | | 72 | | | | | |
| 2011 | 86 | | 10 | | 80 | | | | | |

**NAUSET PUBLIC SCHOOLS
SELECTED POPULATIONS
OCTOBER 1, 2022**

| <u>Special Education</u> | Total Enrollment | Special Education | District Percentage | State Average |
|--------------------------|---------------------|-------------------|---------------------|---------------|
| Nauset Region | 1333 | 234 | 17.6% | 19.4% |
| Brewster K-5 | 433 | 76 | 17.6% | 19.4% |
| Orleans K-5 | 145 | 27 | 18.6% | 19.4% |
| Eastham K-5 | 191 | 20 | 10.5% | 19.4% |
| Wellfleet K-5 | 98 | 11 | 11.22% | 19.4% |
| | | | | |
| <u>ELL</u> | Total Enrollment | ELL | District Percentage | State Average |
| Nauset Region | 1333 | 16 | 1.2% | 12.1% |
| Union 54 | 867 | 29 | 3.3% | 12.1% |
| | | | | |
| <u>Low Income (DESE)</u> | District Percentage | State Average | | |
| Nauset Region | 30.5% | 42.3% | | |
| Brewster | 39.2% | 42.3% | | |
| Orleans | 39.3% | 42.3% | | |
| Eastham | 47.3% | 42.3% | | |
| Wellfleet | 39.8% | 42.3% | | |

NAUSET PUBLIC SCHOOLS
2021 Per Pupil Expenditures
Massachusetts Department of Education

| District Name | Total In-district FTEs | In-District Expenditures per Pupil | Total Pupil FTEs | Total Expenditures per Pupil |
|----------------------|---------------------------------------|---|-----------------------------|---|
| Brewster | 423.0 | \$25,191.24 | 444.4 | \$25,117.33 |
| Eastham | 189.4 | \$26,632.36 | 205.6 | \$25,444.12 |
| Nauset | 1,407.4 | \$25,591.04 | 1,545.7 | \$23,259.47 |
| Orleans | 172.5 | \$32,387.17 | 186.4 | \$31,703.40 |
| Wellfleet | 100.3 | \$35,603.25 | 120.1 | \$32,788.20 |

FY 2022-2023 Grants

January 1, 2023

FEDERAL: Title I, Part A: Improving Basic Programs

Operated by Local School Districts

| | | | | |
|--------------|-------------|------------------|------------------|------------------|
| | | 2022-2023 | \$424,663 | (+0.247%) |
| Allocations: | Elementary: | 2021-2022 | \$423,618 | |
| 2022-2023 | Secondary: | | | |
| | | | | |

Title I, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

Title I, Part A is one of four principal programs that are available to districts through formula grants under the Every Student Succeeds Act (ESSA), the current reauthorization of ESEA. The other programs are Title II, Part A; Title III; and Title IV, Part A. Priorities of Title I are as follows:

- Strengthen the core program in schools and provide academic and/or support services to low-achieving students at the preschool, elementary, middle, and high school levels;
- Provide evidence-based programs that enable participating students to achieve the learning standards of the state curriculum frameworks;
- Elevate the quality of instruction by providing eligible staff with substantial opportunities for professional development; and,
- Involve parents/guardians of participating public and private school children as active partners in their children's education at school through open, meaningful communication, training, and, as appropriate, inclusion in decision-making processes.

Title I monies also fund a portion of costs associated with the program director, coordinator, curriculum development and support, secretarial/clerical support, supplemental ESL support, tutoring, and professional development.

FEDERAL: Title II, Part A: Improving Educator Quality

| | | | | |
|--------------|-------------|------------------|-----------------|------------------|
| | | 2022-2023 | \$54,391 | (-14.63%) |
| Allocations: | Elementary: | 2021-2022 | \$63,714 | |
| 2022-2023 | Secondary: | | | |
| | | | | |

The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators. These initiatives help districts meet the requirements for highly qualified teachers, instructional paraprofessionals in Title I targeted assistance and school-wide programs, and high-quality professional development. The goal is to improve the overall quality of all educators, including administrators, within the district.

The Improving Educator Quality Grant pays for a portion of our professional development program, the District mentoring program, clerical support, substitutes for literacy and math professional development days, as well as conference attendance.

FEDERAL: Title IV, Part A: Student Support and Academic Enrichment Grant

| | | | | |
|--------------|-------------|------------------|-----------------|-----------------|
| | | 2022-2023 | \$53,393 | (+1.89%) |
| Allocations: | Elementary: | 2021-2022 | \$52,401 | |
| 2022-2023 | Secondary: | | | |
| | | | | |

Title IV, Part A of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to build capacity to help ensure that all students have equitable access to high quality educational experiences. The priorities of the grant are:

FY 2022-2023 Grants

January 1, 2023

1. Support well-rounded educational opportunities;
2. Support safe and healthy students; and
3. Support effective use of technology

Title IV, Part A is one of four principle programs that are available to districts through formula grants under ESSA, the current reauthorization of ESEA. The other programs are Title I, Part A; Title II, Part A; and Title III.

FEDERAL: Title III: English Language Acquisition and Academic Achievement Program for English Learners and Immigrant Children and Youth

| | | | |
|--|------------------|----------------|------------------|
| | 2022-2023 | \$8,278 | (+72.67%) |
| | 2021-2022 | \$4,794 | |

Title III of the federal Elementary and Secondary Education Act (ESEA) provides supplemental resources to local school districts to help ensure that English learners (ELs) and immigrant children and youth attain English proficiency and develop high levels of academic achievement in English, assist teachers and administrators to enhance their capacity to provide effective instructional programs designed to prepare ELs and immigrant children and youth to enter all-English instructional settings, and promote parental, family, and community participation in language instruction educational programs for parents, families, and communities.

**This grant was applied for and awarded collaboratively to Nauset Regional School District and Monomoy Regional School District.*

FEDERAL: Early Childhood Special Education (FC262)

| | | | |
|--------------|------------------|------------------|-----------------|
| | 2022-2023 | \$ 23,199 | (+1.7 %) |
| Allocations: | 2021-2022 | \$ 22,811 | |
| Brewster | \$ 10,606 | | |
| Eastham | \$ 8,449 | | |
| Orleans | \$ 3,068 | | |
| Wellfleet | \$ 1,076 | | |

The Early Childhood Special Education Allocation funds are supplemental Federal funds (Section 619, Part B of IDEA) to provide school systems with funding to support 3, 4, and 5 year-old children with disabilities in high-quality programs across settings following the federal and state requirements for inclusive environments. Funds were used for special education staff, consultations, professional development, and supplies.

FEDERAL: Special Education Entitlement IDEA (FC240)

| | | | |
|--|------------------|------------------|------------------|
| (Individuals with Disabilities Education Act) | 2022-2023 | \$691,869 | (+2.03 %) |
| Allocations: | 2021-2022 | \$678,121 | |
| Brewster | \$ 145,882 | | |
| Eastham | \$ 63,937 | | |
| Orleans | \$ 66,491 | | |
| Wellfleet | \$ 39,162 | | |
| Nauset | \$ 376,397 | | |

The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs. This grant funds special education positions, out of district coordination, supplies, therapeutic activities for students, professional development, and mileage for travel.

FEDERAL: American Rescue Plan: IDEA – Early Childhood (FC264)

| | | | |
|--|------------------|-----------------|----------------|
| (Individuals with Disabilities Education Act) | 2022-2023 | \$ 0 | (-100%) |
| Allocation: | 2021-2022 | \$ 4,620 | |
| | \$0 | | |

FY 2022-2023 Grants

January 1, 2023

The purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible 3, 4, and 5-year-old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment (LRE). Local Education Agencies (LEAs) are required to ensure that children, aged 3 through 5, who need special education and related services, receive these services through free and appropriate public education (FAPE), in accordance with the Individuals with Disabilities Education Act — (IDEA4) and Massachusetts Special Education laws (M.G.L. c. 71B) and regulations (603 CMR 28.00).

FEDERAL: American Rescue Plan: IDEA – IDEA (FC252)

| | | | |
|--|------------------|-------------------|----------------|
| (Individuals with Disabilities Education Act) | 2022-2023 | \$ 0 | (-100%) |
| Allocation: | 2021-2022 | \$ 133,892 | |

The American Rescue Plan Act was signed into law on March 11, 2021, dedicating supplemental funding in section 2014(a) to serve students with disabilities. These funds are provided to help districts recover from the impact of the coronavirus pandemic and to safely reopen schools and sustain safe operations.

Within the articulated priority of Results-Driven Accountability by the U.S. Department of Education's Office of Special Education Programs, the purpose of this federal special education entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

**FEDERAL: ESSER II: Elementary and Secondary Schools
Emergency Relief Fund II**

| | | | |
|---------------------|------------------|--------------------|--------------------------|
| | 2020-2021 | \$1,186,909 | Grant ends 9/2023 |
| Allocations: | | | |
| Nauset: | | \$586,918 | |
| Brewster: | | \$268,774 | |
| Eastham: | | \$159,535 | |
| Orleans: | | \$ 85,841 | |
| Wellfleet: | | \$ 85,841 | |

Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) provide resources to school districts to address the impact the Novel Coronavirus Disease (COVID-19) has had and continues to have, on elementary and secondary schools. This supplemental funding opportunity, the Elementary and Secondary Education Emergency Relief II (ESSER II) Fund, is intended to help school districts safely reopen schools, and measure and effectively address significant learning loss.

**FEDERAL: ESSER III: Elementary and Secondary Schools
Emergency Relief Fund**

| | | | |
|---------------------|------------------|--------------------|--------------------------|
| | 2021-2022 | \$2,584,119 | Grant ends 9/2024 |
| Allocations: | | | |
| Nauset: | | \$1,296,588 | |
| Brewster: | | \$ 603,994 | |
| Eastham: | | \$ 336,071 | |
| Orleans: | | \$ 177,018 | |
| Wellfleet: | | \$ 170,448 | |

The American Rescue Plan Act provides resources to school districts to respond to the COVID-19 pandemic. The Education portion of this funding, the Elementary and Secondary School Emergency Relief's (ESSER III or ARP ESSER) purpose is to help schools and districts safely reopen and sustain the safe operation of schools and must respond to the academic, social, emotional, and mental health needs of all students, and particularly those disproportionately impacted by the COVID-19 pandemic.

FY 2022-2023 Grants

January 1, 2023

FEDERAL: MA 21st Century Community Learning Centers (CCLC) – Supporting Additional Learning Time Grant

Allocation: \$210,000

2022-2023 \$210,000

This grant supports the implementation of academically enriching programming during Out-of-School Time (OST) and Expanded Learning Time (ELT — a longer school day/year for all students) that increases student engagement and contributes to a well-rounded education. This program is in the process of start up at the Nauset Middle School to support rising 4th, 5th, and 6th graders afterschool beginning end of January, and will continue through the Summer 2023 to help support the SUNBURST program. Funding may continue for a period of up to five years total (allocations may vary from year to year).

FEDERAL: Supporting Students' Social Emotional Learning, Behavioral & Mental Health, and Wellness (Continuation)

Allocation: \$80,750

2022-2023 \$ 80,750 (-35.18%)

2021-2022 \$124,580

This grant adapts, expands, and strengthens multi-tiered systems of support to respond to the social-emotional and behavioral health needs of students, families and educators and to build strong partnerships with community-based mental health agencies and/or providers. Currently, these funds are being utilized at the Nauset Middle School.

STATE: Digital Literacy Now (Continuation)

Allocation: \$ 9,075

2022-2023 \$ 9,075 (-30.16%)

2021-2022 \$12,994

This grant supports establishment and promotion of rigorous, engaging, and standards-aligned digital literacy and computer science (DLCS) education in public schools from kindergarten through grade 12. This grant continues the DLCS implementation work from FY22 Digital Literacy Now Grant Part 2 (FC147).

STATE: Afterschool and Out-of- School Time (ASOST) (Continuation)

Allocation: \$ 75,000

2022-2023 \$ 75,000 (+15.38%)

2021-2022 \$ 65,000

To enhance the quality of and increase access to afterschool and out-of-school time (ASOST) programs in order to improve the academic, physical, social, and emotional wellness of school-age youth during the school year and summer months. Grant funding supports the SUNBURST Program located at Nauset Regional Middle School that runs from July – August.

**NAUSET REGIONAL SCHOOL DISTRICT
CAPITAL ARTICLE PLAN
FISCAL YEAR 2024 ONLY**

| <u>Description</u> | <u>Amount</u> |
|---|-----------------------|
| <u>Middle School:</u> | |
| Interactive classroom boards | 85,000 |
| New internet firewall | 41,000 |
| General repairs | 35,000 |
| Roof repairs | 16,622 |
| Replace classroom flooring | 25,000 |
| Mold remediation new flooring | 15,000 |
| Auditorium projector, screen & sound | 44,000 |
| Replace Bathroom Partitions | 10,000 |
| Replace fire alarm system | Separate Funding |
| 2 new hot water pumps + 2 new boiler feed pump | 25,000 |
| Retube heat exchangers | 46,000 |
| <hr/> | |
| <u>Middle School Total</u> | <u>342,622</u> |
| | |
| <u>High School:</u> | |
| General plumbing repairs | 20,000 |
| General repairs - HVAC | 40,000 |
| General repairs | 45,000 |
| Interactive classroom boards | 85,000 |
| Firewall Upgrade | 55,000 |
| <hr/> | |
| <u>High School Total</u> | <u>245,000</u> |
| | |
| <u>Administration Building:</u> | |
| | |
| <hr/> | |
| <u>Administration Total</u> | <u>-</u> |
| <hr/> | |
| <u>Total Capital Articles</u> | <u>587,622</u> |

**NAUSET REGIONAL
MIDDLE SCHOOL
5 YEAR CAPITAL PLAN**

| | | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|--|------------------|----------------|------------------|----------------|----------------|----------------|------------------|
| Capital Article Projects: | | | | | | | |
| Interactive classroom boards | | 85,000 | 83,000 | | | 40,000 | 208,000 |
| Competitive innovation lab | | | 50,000 | 20,000 | 40,000 | | 110,000 |
| New internet firewall | | 41,000 | | | | | 41,000 |
| General repairs | | 35,000 | 25,000 | 25,000 | 25,000 | 25,000 | 135,000 |
| Painting & trim work | | | 50,000 | 10,000 | 10,000 | 10,000 | 80,000 |
| Roof repairs | | 16,622 | 15,000 | | 15,000 | | 46,622 |
| Replace glass block windows | | | 30,000 | | | | 30,000 |
| Replace mower | | | 22,000 | | | | 22,000 |
| Capital Asset Study MS | | | 65,000 | | | | 65,000 |
| Sewer Connection | | | | | | | TBD |
| Building Interiors: | | | | | | | |
| Replace classroom flooring | | 25,000 | 70,000 | 50,000 | 70,000 | 50,000 | 265,000 |
| Mold remediation new flooring | | 15,000 | 60,000 | 15,000 | 15,000 | 15,000 | 120,000 |
| Replace auditorium flooring, repair seats | | | 115,000 | | | | 115,000 |
| Auditorium rigging & lights | | | 350,000 | | | | 350,000 |
| Auditorium projector, screen & sound | | 44,000 | 20,000 | | | | 64,000 |
| New locks & refinish hall lockers | | | 20,000 | 20,000 | | | 40,000 |
| Replace Bathroom Partitions | | 10,000 | 10,000 | 10,000 | | | 30,000 |
| Replace fire alarm system | Separate Funding | | | | | | - |
| Mechanical: | | | | | | | |
| Replace sprinkler heads & covers | | | | 40,000 | | | 40,000 |
| 2 new hot water pumps + 2 new boiler feed pump | | 25,000 | | | | | 25,000 |
| Retube heat exchangers | | 46,000 | | | | | 46,000 |
| Replace Unit Ventilators | | | | 450,000 | 450,000 | | 900,000 |
| Sound system/public address | | | | | 115,000 | | 115,000 |
| Electrical: | | | | | | | |
| Emergency generator | | | 215,000 | | | | 215,000 |
| Subtotal Capital Article Projects | | 342,622 | 1,200,000 | 640,000 | 740,000 | 140,000 | 3,062,622 |
| Other District Funded Projects: | | | | | | | |
| | | | | | | | - |
| Total Capital Projects | | 342,622 | 1,200,000 | 640,000 | 740,000 | 140,000 | 3,062,622 |

**NAUSET REGIONAL
HIGH SCHOOL
5 YEAR CAPITAL PLAN**

| | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|--|----------------|----------------|----------------|---------------|---------------|----------------|
| Capital Article Projects: | | | | | | |
| General plumbing repairs | 20,000 | | | | | 20,000 |
| General repairs - HVAC | 40,000 | | | | | 40,000 |
| General repairs | 45,000 | 25,000 | 25,000 | 25,000 | 25,000 | 145,000 |
| Interactive classroom boards | 85,000 | 135,000 | 85,000 | | | 305,000 |
| Firewall Upgrade | 55,000 | | | | | 55,000 |
| Move irrigation well closer to fields | | | 50,000 | | | 50,000 |
| New Toro Mower for playing fields | | | 65,000 | | | 65,000 |
| Subtotal Capital Article Projects | 245,000 | 160,000 | 225,000 | 25,000 | 25,000 | 680,000 |
| Other District Funded Projects: | | | | | | |
| Total Capital Projects | 245,000 | 160,000 | 225,000 | 25,000 | 25,000 | 680,000 |

**NAUSET REGIONAL
ADMINISTRATIVE BUILDING
5 YEAR CAPITAL PLAN**

| | <u>FY24</u> | <u>FY25</u> | <u>FY26</u> | <u>FY27</u> | <u>FY28</u> | <u>Total</u> |
|--|-------------|---------------|---------------|---------------|-------------|----------------|
| Capital Article Projects: | | | | | | |
| Gen'l repairs including demo old A/C | | 20,000 | | 10,000 | | 30,000 |
| Replace Water Service | | | | | | TBD |
| Capital Asset Study CO | | 5,000 | | | | 5,000 |
| Building Envelope: | | | | | | |
| Replace roof | | | 90,000 | | | 90,000 |
| Mechanical: | | | | | | |
| Replace unit ventilators | | 70,000 | | | | 70,000 |
| Subtotal Capital Article Projects | - | 95,000 | 90,000 | 10,000 | - | 195,000 |
| Other District Funded Projects: | | | | | | |
| Total Capital Projects | - | 95,000 | 90,000 | 10,000 | - | 195,000 |

**NAUSET REGIONAL SCHOOL DISTRICT
5 YEAR CAPITAL PLAN
SUMMARY**

| | FY24 | FY25 | FY26 | FY27 | FY28 | Total |
|--|----------------|------------------|----------------|----------------|----------------|------------------|
| Middle School: | | | | | | |
| Capital Articles | 342,622 | 1,200,000 | 640,000 | 740,000 | 140,000 | 3,062,622 |
| Other District Funding | - | - | - | - | - | - |
| High School: | | | | | | |
| Capital Articles | 245,000 | 160,000 | 225,000 | 25,000 | 25,000 | 680,000 |
| Other District Funding | - | - | - | - | - | - |
| Admin Building: | | | | | | |
| Capital Articles | - | 95,000 | 90,000 | 10,000 | - | 195,000 |
| Other District Funding | - | - | - | - | - | - |
| Total Capital Funds Requested | 587,622 | 1,455,000 | 955,000 | 775,000 | 165,000 | |
| Capital Article Funds Available | 587,622 | 602,313 | 617,370 | 632,805 | 648,625 | 3,088,734 |
| Proof (over)/under avail. Funds | - | (852,687) | (337,630) | (142,195) | 483,625 | (848,888) |

NAUSET REGIONAL SCHOOL DISTRICT CAPITAL PLAN FISCAL YEAR 2024

Middle School:

1. **Interactive classroom boards - \$85,000.**
Replace outdated classroom smartboards with new Interactive Boards.
2. **New Firewall - \$41,000.**
Install new internet firewall for student and staff use.
3. **General Repairs - \$35,000.**
Perform unforeseen repairs and maintenance such as electrical, plumbing, exterior building envelope, and HVAC including boilers and pumps.
4. **Replace Classroom Flooring - \$25,000.**
Replace delaminated, detached and worn carpet flooring in select classrooms.
5. **Mold Remediation for Flooring Replacement - \$15,000.**
Mold remediation during the carpet replacement for mold that exists under the existing carpeting, as needed.
6. **Roof Repairs - \$16,622.**
Repairs to the slate roof and related trim sections.
7. **Auditorium Projector, Screen and Sound - \$44,000.**
New projector, screen, and sound system to comply with Fire Department directions to remove the wire and projector obstacles in the seating area, and to upgrade the system.
8. **Replace two Heating System Hot Water Pumps and Hot Water Feed Pumps - \$25,000.**
Replace pumps which have exceeded life expectancy, and currently operate with decreased effectiveness and increased failures.
9. **Replace Bathroom Partitions - \$10,000.**
Replace selected bathroom stall partitions that are rusted and deteriorated.
10. **Replace obsolete and Fire Alarm System - Separate Funding.**

The fire alarm system requires regular repairs, and the effectiveness is questionable. At some point, the system is expected to become unrepairable. Failure of the system will require a Fire watch.
11. **Retube Boiler Heat Exchangers - \$46,000.**
Replace the boiler heat exchanger tubes, which are aged-out, and at risk of failure. Tube failure will result in a non-operational boiler until replacement occurs.

High School:

12. **Interactive classroom boards - \$85,000.**
Replace outdated classroom smartboards with new Interactive Boards.
13. **Firewall Upgrade - \$55,000.**
Install upgraded internet firewall for student and staff use.
14. **General Repairs - \$45,000.**
Painting and unforeseen repairs and or extraordinary maintenance needs of the building infrastructure including electrical and the exterior building envelope.
15. **General HVAC Repairs - \$40,000.**
Repairs to the HVAC system in the occupied buildings to keep it operational.
16. **General Plumbing Repairs - \$20,000.**
Repair interior and exterior plumbing system in the occupied buildings.

Central Office:

17. **Projects Deferred.**

NAUSET REGIONAL SCHOOLS

Ver 2
3.2.2023

OPERATING BUDGET
FY2024

| EXPENSE | Certified Budget | Certified Budget | Certified Budget | Certified Budget | Proposed Budget | Increase | % |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | 2019-20 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Decrease | (Decrease) |
| MS | 8,245,521 | 8,452,061 | 8,663,380 | 8,808,190 | 9,309,725 | 501,535 | 5.69% |
| HS | 11,781,018 | 11,859,106 | 12,155,584 | 12,348,334 | 12,570,735 | 222,401 | 1.80% |
| OPEB Contribution | 400,000 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Region Only | 9,498,049 | 10,381,124 | 10,287,050 | 11,710,678 | 13,188,828 | 1,478,150 | 12.62% |
| Region's Share of Central Office | 1,077,127 | 1,105,556 | 1,151,988 | 1,149,949 | 1,187,337 | 37,388 | 3.25% |
| Total | 31,001,715 | 31,797,847 | 32,258,002 | 34,017,151 | 36,256,625 | 2,239,474 | 6.58% |
| INCOME | | | | | | | |
| State Base Aid | 3,491,268 | 3,526,826 | 3,562,549 | 3,598,819 | 3,670,819 | 72,000 | 2.00% |
| Charter School Aid | 61,549 | 58,154 | 299,244 | 475,921 | 500,020 | 24,099 | 5.06% |
| State Transportation Aid | 819,851 | 819,851 | 819,851 | 819,851 | 744,795 | (75,056) | -9.15% |
| Truro & Provincetown Tuition | 2,344,166 | 2,118,863 | 1,880,965 | 1,987,618 | 1,974,898 | (12,720) | -0.64% |
| Elem. Ass. Therapists/Technology/Curriculum Dir. | 202,429 | 227,140 | 260,911 | 246,853 | 321,099 | 74,246 | 30.08% |
| Estimated Receipts | 200,000 | 211,000 | 106,000 | 106,000 | 281,000 | 175,000 | 165.09% |
| Transfer from E&D | 590,000 | 946,760 | 946,760 | 1,000,000 | 1,000,000 | 0 | 0.00% |
| Prior Transfer-In from Revolving Funds*** | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | 7,709,263 | 7,908,594 | 7,876,280 | 8,235,062 | 8,492,631 | 257,569 | 3.13% |
| Total Operating Budget | 23,292,452 | 23,889,253 | 24,381,722 | 25,782,089 | 27,763,994 | 1,981,905 | 7.69% |
| Construction Debt Service | 267,286 | 256,450 | 364,659 | 295,813 | 9,306,895 | 9,011,082 | 3046.21% |
| Transfer from E&D | 4,106 | 1,154 | 0 | 2,129 | 975 | (1,154) | -54.20% |
| SBAB Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| DEBT TO BE FUNDED | 263,180 | 255,296 | 364,659 | 293,684 | 9,305,920 | 9,012,236 | 3068.68% |
| Capital Plan Projects | 532,356 | 545,665 | 559,307 | 573,290 | 587,622 | 14,332 | 2.50% |
| TOTAL ASSESSMENT | 24,087,988 | 24,690,214 | 25,305,688 | 26,649,063 | 37,657,536 | 11,008,473 | 41.31% |

***Region Only Budget is presented net after the use of the Revolving Funds to charge operating expenses totaling \$2,298,768 directly to the Revolving Funds.

NAUSET REGIONAL SCHOOLS

Ver 2
3.2.2023

OPERATING BUDGET
FY2024

| | BREWSTER | EASTHAM | ORLEANS | WELLFLEET | TOTAL |
|----------------------------|-------------------|------------------|------------------|------------------|-------------------|
| FY 23 Population** | 576 | 238 | 256 | 145 | 1,215 |
| Assessment % | 47.41% | 19.59% | 21.07% | 11.93% | 100% |
| Debt Assessment | 139,228 | 57,528 | 61,879 | 35,049 | 293,684 |
| FY23 Capital Plan Projects | 271,782 | 112,299 | 120,792 | 68,417 | 573,290 |
| FY23 OPEB Contribution | - | - | - | - | - |
| Operating Assessment | 12,222,619 | 5,050,319 | 5,432,276 | 3,076,875 | 25,782,089 |
| Total Assessment | 12,633,629 | 5,220,146 | 5,614,947 | 3,180,341 | 26,649,063 |

| | | | | | |
|----------------------------|-------------------|------------------|------------------|------------------|-------------------|
| FY 24 Population** | 575 | 224 | 251 | 145 | 1,195 |
| Assessment % | 0.481172 | 0.187448 | 0.210042 | 0.121339 | 100.00% |
| Debt Assessment | 4,477,744 | 1,744,373 | 1,954,633 | 1,129,170 | 9,305,920 |
| FY24 Capital Plan Projects | 282,748 | 110,148 | 123,425 | 71,301 | 587,622 |
| FY24 OPEB Contribution | - | - | - | - | - |
| Operating Assessment | 13,359,244 | 5,204,297 | 5,831,600 | 3,368,853 | 27,763,994 |
| Total Assessment | 18,119,736 | 7,058,818 | 7,909,658 | 4,569,324 | 37,657,536 |

| | BREWSTER | EASTHAM | ORLEANS | WELLFLEET | TOTAL |
|------------------------------|------------------|------------------|------------------|------------------|-------------------|
| Increase (Decrease) 23 to 24 | | | | | |
| Population** | (1) | (14) | (5) | 0 | (20) |
| Assessment % | 0.71% | -0.84% | -0.07% | 0.20% | 0.00% |
| Debt Assessment | 4,338,516 | 1,686,845 | 1,892,754 | 1,094,121 | 9,012,236 |
| Capital Plan Projects | 10,966 | (2,151) | 2,633 | 2,884 | 14,332 |
| OPEB Contribution | - | - | - | - | 0 |
| Operating Assessment | 1,136,625 | 153,978 | 399,324 | 291,978 | 1,981,905 |
| Total Assessment | 5,486,107 | 1,838,672 | 2,294,711 | 1,388,983 | 11,008,473 |

| | | | | | |
|----------------------------|---------|---------|---------|--------|---------|
| 2024 Capital Plan Projects | | | | | |
| Towns' Shares | 282,747 | 110,148 | 123,425 | 71,301 | 587,622 |

NAUSET REGIONAL SCHOOLS FY24 OPERATING BUDGET, DEBT, & CAPITAL BUDGET 26,649,063 37,657,536 11,008,473 41.31%

| | | | | | |
|------------------------------|-------------------|------------------|------------------|---------------------|-------------------|
| 2024 TOTAL ASSESSMENT | 18,119,737 | 7,058,817 | 7,909,658 | 4,569,323.45 | 37,657,536 |
|------------------------------|-------------------|------------------|------------------|---------------------|-------------------|

*Population = The number of resident students attending Nauset, other schools as "choice students", or public charter schools.

**Per DESE starting in FY18 Nauset will budget a portion of expenditures directly out of Revolving Funds instead of appropriations for those revolving funds revenue budgeted as a general fund revenue source (Transfer-In).

***Region Only Budget is presented net after the use of the Revolving Funds to charge operating expenses totaling \$2,298,788 directly to the Revolving Funds.

OPERATING EXPENSE BUDGETED FROM REVOLVING FUNDS

| <u>EXPENSE</u> | Certified Budget 2019-2020 | Certified Budget 2020-2021 | Certified Budget 2021-2022 | Certified Budget 2022-2023 | Proposed Budget 2023-2024 | Increase/ (Decrease) | % Increase (Decrease) |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------|-----------------------------|
| Circuit Breaker Revolving Fund | 764,274 | 930,600 | 930,600 | 1,180,600 | 1,269,878 | 89,278 | 36.46% |
| School Choice Revolving Fund | 2,128,100 | 1,556,500 | 1,276,000 | 1,233,000 | 1,008,890 | (224,110) | -20.93% |
| Cape Cod Tech Revolving Fund | 6,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.00% |
| Firebird Revolving Fund | - | - | - | 10,000 | 10,000 | - | 0.00% |
| MS Building Use Fund | - | - | - | - | - | - | 0.00% |
| HS Building Use Fund | - | - | - | - | - | - | 0.00% |
| International Student Revolving Fund | - | 25,000 | - | - | - | - | 0.00% |
| Total Expenses Funded With Revolving Funds*** | 2,898,374 | 2,522,100 | 2,216,600 | 2,433,600 | 2,298,768 | (134,832) | 3.71% |

***Per DESE starting in FY18 Nauset will budget a portion of expenditures directly out of Revolving Funds instead of appropriations for those revolving funds revenue budgeted as a general fund revenue source (Transfer-In).

****Region Only Budget is presented net after the use of the Revolving Funds to charge operating expenses totaling \$2,298,768 directly to the Revolving Funds.

NAUSET REGIONAL SCHOOL DISTRICT

March 2, 2023

NAUSET REGIONAL MIDDLE SCHOOL

| | | | Dollar Increase | % Increase |
|--|------|---------------------|--------------------|---------------|
| Budget January 4, 2023 version 1 | | \$ 9,638,344 | \$ 830,154 | 9.42% |
| Contracted Svcs Other Instr Services | 8027 | \$ (48,360) | | |
| Tutor Salaries | 8100 | \$ (22,594) | | |
| Salaries Guidance Counselors | 8034 | \$ (79,025) | | |
| Classroom Instructional Hardware | 8032 | \$ (47,000) | | |
| SE Contracted Services Psychological | 8095 | \$ 5,000 | | |
| Contracted Svcs Instr Equipment | 8111 | \$ (34,414) | | |
| Salaries Nurse | 8039 | \$ (41,153) | | |
| SE Salaries Therapeutic | 8076 | \$ (27,614) | | |
| SE Ed Assistants Salaries | 8080 | \$ (33,459) | | |
| Total Updated Budget February 8, 2023 Version 2 | | \$ 9,309,725 | \$ 501,535 | 5.69% |

NAUSET REGIONAL HIGH SCHOOL

| | | | | |
|---|---------|----------------------|-------------------|--------------|
| Budget January 9, 2023 version 1 | | \$ 13,012,401 | \$ 664,067 | 5.38% |
| Salaries Teachers--Retirement/Replacement | 8311 | \$ (40,689) | | |
| SE Teachers Salaries--Retirement/Replacement | 8372 | \$ (24,196) | | |
| SE Salaries Ed Assistant Retirement/Replacement | 8380 | \$ (15,225) | | |
| Various Retirements | Various | \$ (181,745) | | |
| Total Updated Budget February 2, 2023 Version 2 | | \$ 12,750,546 | \$ 402,212 | 3.26% |
| Contracted Svcs Instr Technology | 8329 | \$ (69,811) | | |
| Total Updated Budget February 15, 2023 Version 3 | | \$ 12,680,735 | \$ 332,401 | 2.69% |
| Various Line Item Reductions | Various | \$ (110,000) | | |
| Total Updated Budget March 2, 2023 Version 4 | | \$ 12,570,735 | \$ 222,401 | 1.80% |

NAUSET REGIONAL SCHOOL DISTRICT

March 2, 2023

REGION ONLY BUDGET

Budget February 2, 2023 version 1 **\$ 15,697,610** **\$ 1,553,332** **10.98%**

| | | |
|---|------|--------------|
| Employer's Share of Health Insurance | 8720 | \$ (158,045) |
| Employer's Share Retired Health Insurance | 8724 | \$ (11,395) |

Total Updated Budget February 15, 2023 Version 2 **\$ 15,528,170** **\$ 1,383,892** **9.78%**

| | | |
|--------------------------------------|------|-------------|
| Employer's Share of Health Insurance | 8720 | \$ (40,574) |
|--------------------------------------|------|-------------|

Total Updated Budget March 2, 2023 Version 3 **\$ 15,487,596** **\$ 1,343,318** **9.50%**

REGION'S SHARE OF CENTRAL OFFICE

Budget January 10, 2023 version 3 **\$ 1,187,337** **\$ 37,388** **3.25%**

NAUSET REGIONAL SCHOOL DISTRICT

March 2, 2023

| Combined Budgets | | Dollar Increase | % Increase |
|---|---------------------|----------------------------|-----------------------|
| NAUSET MIDDLE SCHOOL | \$ 9,309,725 | \$ 501,535 | 5.69% |
| NAUSET HIGH SCHOOL | 12,570,735 | 222,401 | 1.80% |
| REGION ONLY (NET OF REVOLVING FUNDS) | 13,188,828 | 1,478,150 | 12.62% |
| REGION'S SHARE OF CENTRAL OFFICE | 1,187,337 | 37,388 | 3.25% |
| Total Combined Updated Budgets March 2, 2023 | \$36,256,625 | \$ 2,239,474 | 6.58% |

| | | | |
|---|---------------------|---------------------|--------------|
| INCOME | \$ 8,320,631 | \$ 85,569 | 1.04% |
| Increase in Chapter 70 Aid | \$ 72,000 | \$ 72,000 | |
| Increase in State Transportation Aid | \$ 50,000 | \$ 50,000 | |
| Increase in Estimated Receipts | \$ 50,000 | \$ 50,000 | |
| Total Operating Budget March 2, 2023 | \$27,763,994 | \$ 1,981,905 | 7.69% |

| | | | |
|-------------------------|---------------------|----------------------|-----------------|
| DEBT | \$ 9,305,920 | \$ 9,012,236 | 3068.68% |
| CAPITAL | \$ 587,622 | \$ 14,332 | 2.50% |
| TOTAL ASSESSMENT | \$37,657,536 | \$ 11,008,473 | 41.31% |

| | | | |
|--|---------------------|----------------------|---------------|
| NAUSET REGIONAL SCHOOLS FY24 OPERATING BUDGET, DEBT, & CAPITAL BUDGET | \$37,657,536 | \$ 11,008,473 | 41.31% |
|--|---------------------|----------------------|---------------|

| NAUSET PUBLIC SCHOOLS | | | | | | | | | | | 1/6/2023 |
|---|------|------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------|---------------|
| FY 2024 BUDGET WORKSHEET | | | | | | | | | | | Ver 1 |
| <i>Wellfleet Elementary</i> | | | | | | | | | | | |
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Salaries Principals | 4005 | \$125,476 | \$125,477 | \$128,613 | \$132,637 | \$134,929 | \$135,587 | \$138,977 | \$142,451 | \$3,474 | 2.50% |
| Salaries Administrative Assistant | 4006 | \$105,563 | \$102,027 | \$111,149 | \$105,076 | \$114,175 | \$109,059 | \$117,522 | \$119,415 | \$1,893 | 1.61% |
| Substitutes Administrative Assistant | 4007 | \$90 | \$0 | \$360 | \$0 | \$360 | \$0 | \$360 | \$1,536 | \$1,176 | 326.67% |
| Contracted Svcs Office Equipment | 4008 | \$3,881 | \$4,051 | \$4,280 | \$4,555 | \$4,520 | \$4,555 | \$4,600 | \$4,600 | \$0 | 0.00% |
| Supplies General Office | 4009 | \$3,940 | \$2,399 | \$3,940 | \$3,967 | \$4,200 | \$7,856 | \$4,200 | \$4,200 | \$0 | 0.00% |
| Other Principal Expense | 4010 | \$700 | \$300 | \$700 | \$1,580 | \$700 | \$1,675 | \$700 | \$800 | \$100 | 14.29% |
| Contracted Svcs Non-Instr Technology | 4011 | \$18,905 | \$12,311 | \$22,480 | \$14,026 | \$25,722 | \$17,354 | \$20,450 | \$21,583 | \$1,133 | 5.54% |
| Supplies Non-Instr Technology | 4012 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Hardware Non-Instr Technology | 4013 | \$0 | \$0 | \$0 | \$0 | \$0 | \$551 | \$10,813 | \$0 | -\$10,813 | -100.00% |
| | | \$258,555 | \$246,565 | \$271,522 | \$261,841 | \$284,606 | \$276,637 | \$297,622 | \$294,585 | -\$3,037 | -1.02% |
| Salaries Teachers | 4014 | \$886,033 | \$846,286 | \$880,703 | \$974,323 | \$973,577 | \$937,663 | \$974,319 | \$932,751 | -\$41,568 | -4.27% |
| Salaries Librarian | 4104 | \$28,766 | \$31,113 | \$8,292 | \$7,614 | \$8,796 | \$7,482 | \$7,946 | \$8,440 | \$494 | 6.22% |
| Stipends Mentor | 4015 | \$1,011 | \$1,011 | \$506 | \$682 | \$4,160 | \$1,059 | \$2,705 | \$2,948 | \$243 | 8.98% |
| Salaries Instruct Coordinators | 4016 | \$11,340 | \$11,340 | \$11,792 | \$8,420 | \$11,792 | \$11,884 | \$12,136 | \$12,396 | \$260 | 2.14% |
| Substitutes | 4017 | \$15,700 | \$7,980 | \$13,890 | \$3,839 | \$17,550 | \$13,556 | \$19,625 | \$21,675 | \$2,050 | 10.45% |
| Substitutes Long Term | 4018 | \$0 | \$24,317 | \$0 | \$0 | \$0 | \$4,370 | \$12,000 | \$7,650 | -\$4,350 | -36.25% |
| Substitutes Ed Assistants | 4020 | \$490 | \$0 | \$490 | \$210 | \$700 | \$557 | \$1,013 | \$1,080 | \$67 | 6.61% |
| Salaries Ed Assistants | 4019 | \$34,830 | \$33,608 | \$36,886 | \$10,677 | \$34,899 | \$14,157 | \$15,816 | \$17,004 | \$1,188 | 7.51% |
| Contracted Svcs Instruction | 4021 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Teacher Stipends | 4022 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Tutor Salaries | 4096 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,775 | \$5,775 | 100.00% |
| Substitutes Professional Development | 4023 | \$2,520 | \$0 | \$2,340 | \$0 | \$2,340 | \$0 | \$2,925 | \$3,325 | \$400 | 13.68% |
| Contracted Svcs Prof Development | 4024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Other Professional Development | 4025 | \$2,300 | \$1,629 | \$2,300 | \$1,489 | \$2,300 | \$2,825 | \$2,300 | \$3,000 | \$700 | 30.43% |
| ELL Travel | 4103 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Contracted Svcs Tech Maint & Support | 4106 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,997 | \$5,997 | 100.00% |
| Contracted Svc Elementary Curriculum Director | 4107 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,561 | \$3,561 | 100.00% |
| | | \$982,990 | \$957,284 | \$957,199 | \$1,007,254 | \$1,056,114 | \$993,553 | \$1,050,785 | \$1,025,602 | -\$25,183 | -2.40% |
| Textbooks/Software/Media | 4026 | \$7,000 | \$5,792 | \$7,000 | \$9,542 | \$7,000 | \$8,158 | \$8,000 | \$28,730 | \$20,730 | 259.13% |
| Other Instructional Material | 4027 | \$7,000 | \$6,960 | \$7,000 | \$4,999 | \$7,000 | \$8,741 | \$8,000 | \$12,000 | \$4,000 | 50.00% |
| Instructional Equipment | 4028 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,756 | \$32,000 | \$15,540 | -\$16,460 | -51.44% |
| Supplies General | 4029 | \$7,000 | \$7,046 | \$7,000 | \$14,952 | \$7,000 | \$12,117 | \$8,000 | \$7,000 | -\$1,000 | -12.50% |
| Contracted Svcs Other Instructional | 4030 | \$2,300 | \$0 | \$2,400 | \$0 | \$2,400 | \$1,500 | \$2,400 | \$2,400 | \$0 | 0.00% |
| Contracted Svcs Instr Technology | 4031 | \$6,837 | \$8,277 | \$9,599 | \$10,834 | \$15,001 | \$16,465 | 21,246 | 0 | -\$21,246 | -100.00% |
| Supplies Instrctnl Technology | 4032 | \$4,000 | \$8,456 | \$4,000 | \$36,549 | \$5,000 | \$11,218 | \$6,000 | \$8,000 | \$2,000 | 33.33% |
| Instructional Hardware Equipment | 4034 | \$0 | \$0 | \$0 | \$44,261 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Library/Media Instrctnl Hardware | 4033 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Instructional Software | 4036 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,592 | \$18,592 | 100.00% |
| | | \$34,137 | \$36,531 | \$36,999 | \$121,137 | \$43,401 | \$93,955 | \$85,646 | \$92,262 | \$6,616 | 7.72% |

| FY 2024 BUDGET WORKSHEET | | | | | | | | | | | |
|--|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Wellfleet Elementary | | | | | | | | | | | |
| | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Salaries Guidance & Counseling | 4037 | \$38,468 | \$38,467 | \$29,572 | \$29,572 | \$30,163 | \$30,237 | \$51,467 | \$52,560 | \$1,093 | 2.12% |
| Contracted Svcs Testing | 4038 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,875 | \$5,875 | 100.00% |
| Testing Materials | 4039 | \$1,200 | \$0 | \$1,000 | \$0 | \$1,000 | \$95 | \$1,000 | \$1,000 | \$0 | 0.00% |
| | | \$39,668 | \$38,467 | \$30,572 | \$29,572 | \$31,163 | \$30,332 | \$52,467 | \$59,435 | \$6,968 | 13.28% |
| Salaries Nurse | 4040 | \$90,033 | \$88,107 | \$92,962 | \$95,432 | \$94,130 | \$96,200 | \$98,745 | \$100,832 | \$2,087 | 2.11% |
| Substitute Nurse | 4041 | \$800 | \$1,200 | \$1,600 | \$1,166 | \$1,500 | \$750 | \$2,250 | \$2,588 | \$338 | 15.02% |
| Contracted Svcs School Physician | 4042 | \$0 | \$0 | \$0 | \$0 | \$0 | \$135 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Medical | 4043 | \$1,110 | \$464 | \$2,600 | \$11,866 | \$2,900 | \$1,823 | \$3,010 | \$3,010 | \$0 | 0.00% |
| Other Medical Expenses | 4044 | \$159 | \$93 | \$159 | \$88 | \$159 | \$93 | \$159 | \$159 | \$0 | 0.00% |
| | | \$92,102 | \$89,864 | \$97,321 | \$108,552 | \$98,689 | \$99,001 | \$104,164 | \$106,589 | \$2,425 | 2.33% |
| Regular Day Transportation | 4045 | \$94,821 | \$90,650 | \$93,373 | \$89,654 | \$93,632 | \$86,322 | \$97,331 | \$110,938 | \$13,607 | 13.98% |
| Transportation Fuel Escalation Charges | 4094 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$94,821 | \$90,650 | \$93,373 | \$89,654 | \$93,632 | \$86,322 | \$97,331 | \$110,938 | \$13,607 | 13.98% |
| Salaries Cafeteria | 4075 | \$46,255 | \$34,063 | \$49,801 | \$43,496 | \$54,503 | \$54,140 | \$59,059 | \$63,292 | \$4,233 | 7.17% |
| Cafeteria Other Expense | 4095 | \$350 | \$880 | \$350 | \$0 | \$350 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$46,605 | \$34,943 | \$50,151 | \$43,496 | \$54,853 | \$54,140 | \$59,059 | \$63,292 | \$4,233 | 7.17% |
| Other Student Activity Expense | 4047 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | 100.00% |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$10,000 | 100.00% |
| Salaries Custodial | 4048 | \$141,479 | \$144,253 | \$147,737 | \$174,732 | \$153,891 | \$123,256 | \$150,309 | \$155,429 | \$5,120 | 3.41% |
| Substitute Custodial | 4049 | \$2,400 | \$664 | \$2,400 | \$0 | \$2,400 | \$173 | \$3,600 | \$4,080 | \$480 | 13.33% |
| Overtime Custodial | 4050 | \$2,300 | \$4,592 | \$2,300 | \$8,847 | \$5,000 | \$15,493 | \$5,000 | \$10,000 | \$5,000 | 100.00% |
| Water | 4105 | \$5,000 | \$5,806 | \$5,000 | \$2,903 | \$5,952 | \$1,027 | \$5,952 | \$5,952 | \$0 | 0.00% |
| Contracted Services Custodial | 4051 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Supplies Custodial | 4052 | \$12,000 | \$13,411 | \$12,000 | \$16,502 | \$14,000 | \$34,501 | \$14,000 | \$14,000 | \$0 | 0.00% |
| Other Custodial Expense | 4053 | \$0 | \$620 | \$0 | \$90 | \$0 | \$20 | \$0 | \$0 | \$0 | 0.00% |
| Fuel Oil | 4060 | \$46,187 | \$21,718 | \$49,000 | \$28,985 | \$49,000 | \$35,008 | \$49,000 | \$73,500 | \$24,500 | 50.00% |
| Bottled Gas | 4061 | \$300 | \$493 | \$300 | \$513 | \$506 | \$714 | \$526 | \$1,071 | \$545 | 103.61% |
| Electricity | 4062 | \$38,842 | \$20,460 | \$38,842 | \$23,479 | \$38,842 | \$23,622 | \$38,842 | \$58,263 | \$19,421 | 50.00% |
| Telephone | 4063 | \$2,000 | \$1,566 | \$2,000 | \$1,533 | \$2,000 | \$1,568 | \$2,000 | \$2,000 | \$0 | 0.00% |
| | | \$250,508 | \$213,583 | \$259,579 | \$257,584 | \$271,591 | \$235,382 | \$269,229 | \$324,295 | \$55,066 | 20.45% |

| FY 2024 BUDGET WORKSHEET | | | | | | | | | | | |
|-------------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|
| Wellfleet Elementary | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
| | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Contracted Svcs Grounds | 4054 | \$500 | \$150 | \$500 | \$175 | \$500 | \$649 | \$500 | \$500 | \$0 | 0.00% |
| Contracted Svcs Building | 4055 | \$10,000 | \$7,949 | \$10,000 | \$8,225 | \$10,300 | \$14,233 | \$10,300 | \$11,000 | \$700 | 6.80% |
| Contracted Svcs Equipment | 4056 | \$12,000 | \$10,754 | \$12,000 | \$6,460 | \$13,000 | \$19,785 | \$13,000 | \$16,600 | \$3,600 | 27.69% |
| Contracted Svcs Security | 4057 | \$3,000 | \$702 | \$3,000 | \$600 | \$3,000 | \$7,130 | \$4,000 | \$5,000 | \$1,000 | 25.00% |
| | | \$25,500 | \$19,555 | \$25,500 | \$15,460 | \$26,800 | \$41,797 | \$27,800 | \$33,100 | \$5,300 | 19.06% |
| Contracted Svcs Extraordinary Mncte | 4058 | \$7,000 | \$9,055 | \$2,000 | \$2,833 | \$6,100 | \$13,246 | \$6,100 | \$8,500 | \$2,400 | 39.34% |
| | | \$7,000 | \$9,055 | \$2,000 | \$2,833 | \$6,100 | \$13,246 | \$6,100 | \$8,500 | \$2,400 | 39.34% |
| SE Teachers Salaries | 4064 | \$110,226 | \$96,032 | \$108,628 | \$108,628 | \$116,314 | \$141,818 | \$148,878 | \$52,453 | -\$96,425 | -64.77% |
| SE Tutors Salaries | 4097 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Contracted Services Tutors | 4066 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Salaries Speech Therapeutic | 4065 | \$94,634 | \$94,634 | \$77,600 | \$67,906 | \$49,470 | \$49,591 | \$50,646 | \$38,944 | -\$11,702 | -23.11% |
| SE Contracted Svcs OT/PT | 4067 | \$46,227 | \$50,027 | \$40,959 | \$3,841 | \$53,178 | \$59,179 | \$47,936 | \$37,000 | -\$10,936 | -22.81% |
| SE Substitute Teachers | 4068 | \$2,000 | \$3,925 | \$2,700 | \$1,170 | \$2,700 | \$1,069 | \$3,375 | \$1,275 | -\$2,100 | -62.22% |
| SE Substitutes Long Term | 4069 | \$0 | \$7,385 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Substitutes Ed Assistants | 4071 | \$3,600 | \$3,115 | \$7,350 | \$6,587 | \$7,200 | \$7,280 | \$9,113 | \$9,720 | \$607 | 6.66% |
| SE Salaries Ed Assistants | 4070 | \$221,687 | \$229,840 | \$240,505 | \$263,336 | \$242,135 | \$275,685 | \$232,476 | \$246,325 | \$13,849 | 5.96% |
| SE Contracted Svcs Prof Development | 4072 | \$750 | \$0 | \$500 | \$0 | \$738 | \$0 | \$738 | \$738 | \$0 | 0.00% |
| | | \$479,124 | \$484,958 | \$478,242 | \$451,468 | \$471,735 | \$534,622 | \$493,162 | \$386,455 | -\$106,707 | -21.64% |
| SE Textbooks/Software/Media | 4073 | \$500 | \$418 | \$500 | \$998 | \$500 | \$0 | \$500 | \$500 | \$0 | 0.00% |
| SE Other Instructional Material | 4074 | \$500 | \$356 | \$1,000 | \$816 | \$1,000 | \$1,774 | \$1,000 | \$1,000 | \$0 | 0.00% |
| SE Supplies General | 4076 | \$3,000 | \$1,801 | \$4,000 | \$3,017 | \$4,000 | \$1,247 | \$4,000 | \$2,500 | -\$1,500 | -37.50% |
| SE Other Instructional Services | 4077 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Contracted Svcs Inst Technology | 4093 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Supplies Instr Technology | 4078 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Instructional Hardware | 4079 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Instructional Software | 4080 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$660 | \$660 | 100.00% |
| | | \$4,000 | \$2,575 | \$5,500 | \$4,831 | \$5,500 | \$3,021 | \$5,500 | \$4,660 | -\$840 | -15.27% |
| SE Salaries Guidance | 4081 | \$57,701 | \$57,701 | \$49,287 | \$49,287 | \$50,272 | \$17,016 | \$51,467 | \$52,560 | \$1,093 | 2.12% |
| SE Salaries Clerical | 4092 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Guidance Travel | 4083 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Testing Materials | 4082 | \$1,000 | \$1,041 | \$1,000 | \$486 | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 | 0.00% |
| | | \$58,701 | \$58,742 | \$50,287 | \$49,773 | \$51,272 | \$17,016 | \$52,467 | \$53,560 | \$1,093 | 2.08% |

| FY 2024 BUDGET WORKSHEET | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|-----------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| Wellfleet Elementary | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| SE Contracted Svcs Psychological | 4084 | \$2,000 | \$1,119 | \$2,000 | \$535 | \$3,000 | \$1,719 | \$3,000 | \$5,000 | \$2,000 | 66.67% |
| | | \$2,000 | \$1,119 | \$2,000 | \$535 | \$3,000 | \$1,719 | \$3,000 | \$5,000 | \$2,000 | 66.67% |
| Special Needs Transportation | 4085 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Summer School Transportation | 4086 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,016 | \$2,016 | 100.00% |
| SE PreSchool Transportation | 4087 | \$31,061 | \$0 | \$32,303 | \$68,019 | \$31,944 | \$39,857 | \$39,857 | \$42,018 | \$2,161 | 5.42% |
| SE Out of District Transportation | 4035 | \$40,800 | \$4,737 | \$72,624 | \$32,670 | \$38,189 | \$33,137 | \$0 | \$0 | \$0 | 0.00% |
| | | \$71,861 | \$4,737 | \$104,927 | \$100,689 | \$70,133 | \$72,994 | \$39,857 | \$44,034 | \$4,177 | 10.48% |
| Transportation–McKinney Vento | 4102 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,013 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,013 | \$0 | \$0 | \$0 | 0.00% |
| SE PreSchool Tuition | 4088 | \$146,871 | \$102,968 | \$94,585 | \$81,825 | \$86,214 | \$61,998 | \$57,220 | \$64,122 | \$6,902 | 12.06% |
| SE Extended School Year Tuition | 4089 | \$16,500 | \$16,500 | \$16,000 | \$16,527 | \$17,280 | \$17,280 | \$8,300 | \$1,317 | -\$6,983 | -84.13% |
| | | \$163,371 | \$119,468 | \$110,585 | \$98,352 | \$103,494 | \$79,278 | \$65,520 | \$65,439 | -\$81 | -0.12% |
| SE Tuition Non-Public Schools | 4090 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SE Collaborative Assessment | 4091 | \$107 | \$107 | \$108 | \$100 | \$105 | \$111 | \$113 | \$113 | \$0 | 0.00% |
| | | \$107 | \$107 | \$108 | \$100 | \$105 | \$111 | \$113 | \$113 | \$0 | 0.00% |
| SE Tuition Collaborative | 4098 | \$63,396 | \$143,539 | \$166,238 | \$67,988 | \$100,176 | \$96,835 | \$0 | \$0 | \$0 | 0.00% |
| SE Tuition Other Districts | 4099 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$50,561 | \$50,561 | 100.00% |
| | | \$63,396 | \$143,539 | \$166,238 | \$67,988 | \$100,176 | \$96,835 | \$0 | \$50,561 | \$50,561 | 100.00% |
| Salary Committee Secretary | 4001 | \$1,129 | \$787 | \$1,129 | \$719 | \$1,129 | \$965 | \$1,186 | \$1,225 | \$39 | 3.29% |
| Other School Committee Expense | 4002 | \$850 | \$790 | \$850 | \$0 | \$850 | \$725 | \$850 | \$850 | \$0 | 0.00% |
| | | \$1,979 | \$1,577 | \$1,979 | \$719 | \$1,979 | \$1,690 | \$2,036 | \$2,075 | \$39 | 1.92% |
| Salaries Central Office | 4003 | \$69,120 | \$67,571 | \$71,922 | \$72,030 | \$75,258 | \$75,569 | \$84,779 | \$73,783 | -\$10,996 | -12.97% |
| Other Central Office Expense | 4004 | \$6,944 | \$8,420 | \$7,138 | \$6,960 | \$7,639 | \$7,252 | \$8,974 | \$13,434 | \$4,460 | 49.70% |
| | | \$76,064 | \$75,991 | \$79,060 | \$78,990 | \$82,897 | \$82,821 | \$93,753 | \$87,217 | -\$6,536 | -6.97% |

| FY 2024 BUDGET WORKSHEET | | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Proposed | Dollar | % |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|-----------------|
| Wellfleet Elementary | | 2019-2020 | 2019-2020 | 2020-2021 | 2020-2021 | 2021-2022 | 2021-2022 | 2022-2023 | 2023-2024 | Increase | Increase |
| Administrative/Site Director-Afterschool Childcare | 4110 | \$17,323 | \$16,192 | \$17,159 | \$249 | \$17,502 | \$18,219 | \$18,792 | \$19,601 | \$809 | 4.31% |
| Lead Provider | 4111 | \$14,136 | \$12,681 | \$14,013 | \$0 | \$14,294 | \$12,897 | \$15,256 | \$15,802 | \$546 | 3.58% |
| Program Aid Provider | 4112 | \$8,272 | \$6,908 | \$8,479 | \$0 | \$9,376 | \$7,704 | \$10,760 | \$11,066 | \$306 | 2.84% |
| Substitute Provider | 4113 | \$560 | \$0 | \$600 | \$0 | \$600 | \$1,810 | \$600 | \$1,000 | \$400 | 66.67% |
| Professional Development Admin. Dir. | 4115 | \$400 | \$0 | \$400 | \$0 | \$400 | \$434 | \$400 | \$450 | \$50 | 12.50% |
| Professional Development Lead Provider | 4115 | \$209 | \$0 | \$209 | \$0 | \$209 | \$0 | \$209 | \$209 | \$0 | 0.00% |
| Professional Development Program Aid Provider | 4115 | \$70 | \$0 | \$70 | \$0 | \$70 | \$0 | \$70 | \$70 | \$0 | 0.00% |
| Materials and Supplies | 4114 | \$1,000 | \$0 | \$1,500 | \$0 | \$1,500 | \$4,276 | \$3,000 | \$4,000 | \$1,000 | 33.33% |
| | | \$41,970 | \$35,781 | \$42,430 | \$249 | \$43,951 | \$45,340 | \$49,087 | \$52,198 | \$3,117 | 6.34% |
| FY17 Circuit Breaker Funds | | - | - | - | - | - | - | - | - | - | - |
| FY16 Tuition Eastham | | - | - | - | - | - | - | - | - | - | - |
| FY17 Tuition Eastham | | - | - | - | - | - | - | - | - | - | - |
| FY18 Tuition Eastham | | - | - | - | - | - | - | - | - | - | - |
| FY18 Circuit Breaker Funds | | - | - | - | - | - | - | - | - | - | - |
| Prepay SE PreSchool FY17 | | - | - | - | - | - | - | - | - | - | - |
| Prepay SE PreSchool FY19 | 4088 | (6,376) | - | - | - | - | - | - | - | - | - |
| FY19 Circuit Breaker Funds | 4088 | (28,216) | - | - | - | - | - | - | - | - | - |
| FY19 Tuition Eastham | 4087 | (29,269) | - | - | - | - | - | - | - | - | - |
| FY20 Tuition Eastham | 4087/4035 | (30,316) | - | - | - | - | - | - | - | - | - |
| Building Use Funds | 4011 | (2,700) | - | - | - | - | - | - | - | - | - |
| FY21 School Choice | 4011 | | | (20,000) | - | - | - | - | - | - | - |
| Building Use Funds | 4055 | | | (7,000) | - | - | - | - | - | - | - |
| FY20 Circuit Breaker Funds | 4067 | | | (37,118) | - | - | - | - | - | - | - |
| FY21 Circuit Breaker Funds | 4088 | | | (10,250) | - | - | - | - | - | - | - |
| FY22 Circuit Breaker Funds | 4088 | | | | | (30,318) | - | - | - | - | - |
| FY22 School Choice | 4011 | | | | | (10,000) | - | - | - | - | - |
| Reserved for Negotiations | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| GRAND TOTAL | | \$2,697,582 | \$2,665,091 | \$2,791,204 | \$2,791,077 | \$2,860,873 | \$2,860,825 | \$2,854,698 | \$2,879,910 | \$25,212 | 0.88% |
| | <i>Regular Day</i> | \$1,949,199 | \$1,849,846 | \$1,920,685 | \$2,017,341 | \$2,085,776 | \$2,055,229 | \$2,195,079 | \$2,270,088 | \$75,009 | 3.42% |
| | <i>SPED</i> | \$748,383 | \$815,245 | \$870,519 | \$773,736 | \$775,097 | \$805,596 | \$659,619 | \$609,822 | -\$49,797 | -7.55% |

**WELLFLEET ELEMENTARY SCHOOL
2023-2024 Budget Justification**

| Account | Notations | \$ Amount |
|----------------------------|--|------------------|
| BUILDING LEADERSHIP | | |
| 4005 | Salaries Principal | \$142,451 |
| | <ul style="list-style-type: none"> • Budget in FY23 = \$138,977 | |
| 4006 | Salaries Administrative Assistant | \$119,415 |
| | <ul style="list-style-type: none"> • Budget in FY23 = \$117,522 • Principal's Administrative Assistant: 12-month position; 8 hrs/day • School Administrative Assistant: 10-month position; 6.75 hrs/day • School Council Administrative Assistant: 10 meetings • Coordinator of Volunteers & Publicist - stipend position • Sub Caller | |
| 4007 | Substitutes Administrative Assistant | \$1,536 |
| | <ul style="list-style-type: none"> • 8-hour work day @ \$16 per hour • 12 days | |
| 4008 | Contracted Services Office Equipment | \$4,600 |
| | <ul style="list-style-type: none"> • Copy Machine Lease | |
| 4009 | Supplies General Office | \$4,200 |
| | <ul style="list-style-type: none"> • Postage - \$500 • Copy Paper – \$1,000 • Office supplies (incl. \$240 for <i>Choose To Be Nice</i> hats) - \$2,700 | |
| 4010 | Other Principal Expenses | \$800 |
| | <ul style="list-style-type: none"> • Professional Development - \$500 • MESPA membership \$300 • Principal Travel reclassified to Acct. #4005 | |
| 4011 | Contracted Services Non-Instructional Technology | \$21,583 |
| | <ul style="list-style-type: none"> • Adobe Sign - \$200 • Airwatch MDM (<i>Dell Computer manages iOS devices, Mac and Windows and provides seamless integration for app and profile deployment, resetting passwords, data protection, remote wipe and full inventory reporting.</i>) - \$272 • Aspen Follett X2 Database program (<i>Student information system. The cost is based on the number of students in each school.</i>) - \$1,002 • Atlas (<i>Curriculum-based application designed to electronically manage Nauset's Content Area Curriculum, Pre-K-12</i>) – \$447 • Blackboard Engage – (<i>Subscription to web services to manage school/teacher/classroom web pages. All hosting and support is included.</i>) - \$2,188 • Crisis Go - \$497 • Entrusted Secure Email (<i>Email encryption service used to protect sensitive data</i>) - \$192 • Filewave (<i>remote device management</i>) - \$1,291 • Gaggle (<i>Email archive</i>) - \$319 • Google Education Plus - \$376 • Incident IQ (<i>IT asset management & ticketing system</i>) - \$471 | |

- **Kajeet Hotspots** - \$51
- **Open Architects** (*data dashboard*) - \$1,378
- **Open Cape Internet** - \$4,410
- **Open Cape WAN Network** (*TLS line that allows Nauset Schools to operate in a wide area network (remotely) to share resources and streamline services/support*) - \$2,394
- **Parent Square** - subscription (*robotic calling service to inform families of emergencies and events that involve their schools.*) - \$536
- **PDQ Deploy and Inventory** (*program used to remotely update computers i.e. Adobe Flash*) - \$138
- **Raptor Security** - \$604
- **Securely Web Filtering** (*device filtering when outside of the network*) - \$665
- **SNAP Health Program** (*school health management system that works alongside our student information system*) - \$451
- **Sophos Firewall Subscription** (*The Children's Internet Protection Act requires districts to filter internet services.*) - \$1,156
- **Sophos Phishing License** - \$134
- **Sophos Anti-Virus** (*computers and servers*) - \$820
- **Substitute Online** (*Web-based substitute dispatching system*) - \$495
- **Teach Point** (*Mobile teacher & ed. assistant evaluation system*) - \$500
- **TEC Student Data Privacy Alliance** - \$116
- **Veeam Cloud Backup Licenses** - \$236
- **Wasabi Cloud Backup Storage** – *Data cloud based services secures and allows retrieval of student & staff files on & off-site*) - \$244

4012 Supplies Non-Instr Technology **\$0**

- No funds need be budgeted in this account at the present time.

4013 Hardware Non-Instr Technology **\$0**

- Firewall upgrade, security, and miscellaneous (i.e. SB bulbs, cables, replacement parts, etc.) covered by the Federal Reserve Fund = \$35,005

INSTRUCTION (*Salaries/Wages/Professional Development*)

4014 Salaries Teachers **\$932,751**

- Salaries representative of 13 Educators (9 FTE and 4 part-time equivalents)
- Actual in FY23 = \$974,319

4104 Salaries Librarian **\$8,440**

- 10% position

4015 Stipends Mentor **\$2,948**

- 4 part-time (2/3) mentors (Full Mentor = \$1,105; \$737 each)

4016 Salaries Instructional Coordinators **\$12,396**

- (4) Subject Coordinators (ELA, Math, Sci., & Technology)
- Subject Coordinator = \$3,099 each)

4017 Substitutes **\$21,675**

- Estimated (*13 Educators - 10days/per; \$127.50/day=\$16,575*)
- Any extended illnesses=\$5,100

4018 Substitutes Long Term **\$7,650**

- Anticipate funding need in FY24.

| | | |
|-------------|---|-----------------|
| 4020 | Substitutes General Educational Assistant | \$1,080 |
| | • (10) days @ \$108 per day (\$16 per hour) | |
| 4019 | Salaries Educational Assistants | \$17,004 |
| | • Two (2) 29% Lunch Monitor positions | |
| | • Actual in FY23 = \$15,816 | |
| 4021 | Contracted Svcs Instruction | \$0 |
| | • No funds need be budgeted in this account at the present time. | |
| 4022 | Teacher Stipends | \$0 |
| | • No funds need be budgeted in this account at the present time. | |
| 4096 | Tutor Salaries | \$5,775 |
| | • Summer school staff | |
| 4023 | Substitutes Professional Development | \$3,325 |
| | • Additional for Flex Days (\$127.50/day) – Up to 2 days per year | |
| 4024 | Contracted Services Professional Development | \$0 |
| | • Principal directed professional development | |
| | No funds need be budgeted in this account at the present time. | |
| 4025 | Other Professional Development | \$3,000 |
| | • Curriculum Training (i.e. LETRS, NPDL, Microworlds, PBL) | |
| 4103 | ELL Travel | \$0 |
| | • No funds need be budgeted in this account at the present time. | |
| 4106 | Elementary Tech Maintenance & Support Salary | \$5,997 |
| | • WES's portion based on 10/1/22 enrollment | |
| 4107 | Contracted Services Elementary Curriculum Director Salary | \$3,561 |
| | • WES's portion based on 10/1/22 enrollment | |

INSTRUCTION (*contracted services, texts, workbooks, supplies & materials, technology*)

| | | |
|-------------|--|-----------------|
| 4026 | Textbooks, Workbooks, Software, Media | \$28,730 |
| | • Wonders & Wonderworks Online - \$2,791 | |
| | • Tools of the Mind - \$525 | |
| | • Sadlier Phonics - \$132 | |
| | • Texts and consumable workbooks for core academic programs | |
| 4027 | Other Instructional Material | \$12,000 |
| | • Library Books: approx. \$3,000 | |
| | • Other instructional materials (<i>i.e. classroom libraries</i>) | |
| 4028 | Instructional Equipment | \$15,540 |
| | 3 Smart Boards (\$12,600), 5 student iPads (\$2,390), and 2 Hovercams (\$550) | |

| | |
|--|-----------------|
| 4029 Supplies General | \$7,000 |
| <ul style="list-style-type: none"> • Supplies for 6 classrooms and 2 Title I rooms | |
| 4030 Contracted Services Other Instructional | \$2,400 |
| <ul style="list-style-type: none"> • WES's share of Sustainable Cape's Farmer-in-the-School Program | |
| 4031 Contracted Services Instructional Technology | \$0 |
| <ul style="list-style-type: none"> • Items reclassified to either Acct. #4036 or #4038 | |
| 4032 Supplies Instructional Technology | \$8,000 |
| <ul style="list-style-type: none"> • Printer cartridges and peripherals for K-5 | |
| 4034 Instructional Hardware Equipment | \$0 |
| <ul style="list-style-type: none"> • No funds need be budgeted in this account at the present time. | |
| 4033 Library/Media Instructional Hardware | \$0 |
| <ul style="list-style-type: none"> • No funds need be budgeted in this account at the present time. | |
| 4036 Instructional Software | \$18,592 |
| <ul style="list-style-type: none"> • Adobe Creative Cloud Suite (software used for graphic design, video editing, web development, photography) - \$30 • Book Creator - \$1,003 • Brain Pop & Brain Pop Jr (interactive website consisting of content area materials and informal assessments) – \$2,584 • Codelicious (foundational computer skills curriculum) – \$522 • Destiny Follett (Library hosting application) - \$1,416 • IXL Math - \$1,602 • Learning Ally (assistive technology for reading intervention) - \$1,091 • Learning A-Z - \$74 • Lexia - (web-based system that provides systematic, sequential, and personalize learning in foundational reading skills delivering norm-referenced performance data) - \$6,678 • Mystery Science (Science curriculum promoting scientific inquiry) - \$891 • Read Naturally (cloud-based reading intervention) - \$998 • Read & Write (Text Help) - \$261 • Seesaw - \$629 • Smart Learning Suite (interactive/collaborative learning tool) - \$290 • Starfall (content area activities) - \$373 • Typetastic (online keyboarding program) - \$150 | |

GUIDANCE COUNSELING & TESTING

| | |
|---|-----------------|
| 4037 Salaries Guidance & Counseling (50% share of 100% position in #4081) | \$52,560 |
| 4038 Contracted Services Testing | \$5,875 |
| <ul style="list-style-type: none"> • Amplify (DIBELS 8) - \$1,565 • Aperture (SEL Screener) - \$607 • iReady Reading (Instructional interventions and assessments) - \$2,488 • Panorama (collect & analyze SEL, school climate, family engagement data) - \$1,215 | |
| 4039 Testing Materials | \$1,000 |
| <ul style="list-style-type: none"> • Psychologist's testing materials | |

MEDICAL & HEALTH SERVICES

| | |
|--|------------------|
| 4040 Salaries Nurse | \$100,832 |
| • FY23 = \$98,745 | |
| 4041 Substitute Nurse | \$2,588 |
| • (15) days @ \$172.50/day | |
| 4042 Contracted Services School Physician | \$0 |
| • School physician's services are volunteered | |
| 4043 Supplies Medical | \$3,010 |
| • Health office supplies & materials \$2,800 | |
| • Audiometer calibration \$100 | |
| • Defib. Inspection - approximately \$110 | |
| 4044 Other Medical Expenses | \$159 |
| • Nurse malpractice insurance | |

REGULAR DAY TRANSPORTATION

| | |
|---|------------------|
| 4045 Regular Day Transportation | \$110,938 |
| • In District transportation provided by the Cape Cod Collaborative | |
| 4094 Transportation Fuel Escalation Charges | \$0 |
| • No funds need to be budgeted in this account. | |

CAFETERIA

| | |
|---|-----------------|
| 4075 Salaries Cafeteria | \$63,292 |
| • FY23 = \$59,059 | |
| • Manager Salary (87.5% position) | |
| • Kitchen Worker | |
| 4095 Cafeteria Other Expenses | \$0 |
| • No funds need to be budgeted in this account. | |

STUDENT ACTIVITY

| | |
|---|-----------------|
| 4047 Other Student Activity Expense | \$10,000 |
| • Field Trip (entrance & bus fees) & Assembly Funds | |

FACILITIES MAINTENANCE & UTILITIES

| | |
|--|------------------|
| 4048 Salaries Custodial | \$155,429 |
| • FY23 = \$150,309 | |
| • Full-time head custodian; (2) part-time evening custodians (full-time in summer) | |
| 4049 Substitute Custodial | \$4,080 |
| • \$136/day (10 days per custodian = 30 days) | |

| | |
|--|-----------------|
| 4050 Overtime Custodial | \$10,000 |
| • Unforeseen additional hours | |
| 4105 Water | \$5,952 |
| 4051 Contracted Services Custodial | \$0 |
| • No funds need to be budgeted in this account. | |
| 4052 Custodial Supplies | \$14,000 |
| • All cleaning supplies, paper goods, plastic bags, spray disinfectant, hand sanitizer, etc. | |
| 4053 Other Custodial Expense | \$0 |
| • Clothing allowance & travel reimbursement reclassified to Acct. #4048 | |
| 4060 Fuel Oil | \$73,500 |
| • Heating fuel costs increased 50% due to uncertainty of price per gallon | |
| 4061 Bottled Gas | \$1,071 |
| • Price for propane – Cafeteria stove | |
| 4062 Electricity | \$58,263 |
| • Electricity costs increased 50% due to uncertainty of price of the utility | |
| 4063 Telephone | \$2,000 |
| • (6) telephone lines and sub caller telephone stipend | |

CUSTODIAL OTHER

| | |
|---|-----------------|
| 4054 Contracted Services Grounds | \$500 |
| • Fertilizer & aeration service for soccer field | |
| 4055 Contracted Services Building | \$11,000 |
| Elevator & lift maintenance/inspection \$3,150, Nauset Disposal \$1,440; boiler & compressor State inspection sticker \$150; carpet cleaning \$1,000; and miscellaneous repairs (i.e. plumbing) | |
| 4056 Contracted Services Equipment | \$16,600 |
| • Playground Inspection \$500, Basketball Hoop inspection \$3,600, HVAC & boilers \$6,000, CC Alarm service \$1,400, fire extinguishers & inspection \$1,200, Freezer maintenance \$520, range inspection \$275; vacuum maintenance/repair \$200, replace fire alarms as warranted, & unforeseen expenses | |
| 4057 Contracted Services Security | \$5,000 |
| • Maintenance/expenses of security monitors, radios, wireless key card system, upgrades to security measures | |

CUSTODIAL EXTRAORDINARY MAINTENANCE

| | |
|---|----------------|
| 4058 Contracted Services Extraordinary Maintenance | \$8,500 |
| • Unforeseen contract services | |
| • Average of past 3 years + 1.5% | |

SPECIAL NEEDS

| | |
|---|------------------|
| 4064 SE Teacher Salaries | \$52,453 |
| • FY23 = \$148,878 (2) teachers | |
| • FY24 = One (1) teacher (\$83,225) | |
| • Partially funded (37% = \$30,771) from IDEA grant | |
| 4097 SE Tutors Salaries | \$0 |
| • No funds need to be budgeted in this account. | |
| 4066 SE Contracted Services Tutors | \$0 |
| • No funds need to be budgeted in this account. | |
| 4065 SE Salaries Medical/Therapeutic | \$38,944 |
| • Speech/Language Pathologist salary | |
| • Reduced from 50% to 40% | |
| 4067 Contracted Svc Medical/Therapeutic | \$37,000 |
| • Wellfleet's share of OT/PT salaries | |
| • Vision Services = \$0 | |
| 4068 SE Substitute Teachers | \$1,275 |
| • One (1) SE Teacher; 10 days @ \$127.50/day | |
| 4069 SE Substitutes Long Term | \$0 |
| • No funds need to be budgeted in this account. | |
| 4071 SE Substitutes Ed Assistants | \$9,720 |
| • Up to 15 days each for 6 SE Ed. Assistants at \$108/day | |
| 4070 SE Salaries Ed Assistants | \$246,325 |
| FY23 = \$232,476 | |
| 6 SE Ed. Assistants | |
| 4072 SE Contracted Svcs Prof. Development | \$738 |
| Safety Care, CPR, First Aid training | |
| 4073 SE Textbooks/Software/Media | \$500 |
| • To service 10 projected SE students | |
| 4074 SE Other Instructional Material | \$1,000 |
| • To service 10 projected SE students | |
| 4076 SE Supplies General | \$2,500 |
| • To service 10 projected SE students | |

| | |
|---|--------------|
| 4077 SE Other Instructional Services | \$0 |
| <ul style="list-style-type: none"> • Mileage reimbursement for Counselor's home visits, etc. • No funds need to be budgeted in this account. | |
| 4093 SE Contracted Svcs Inst Technology | \$0 |
| <ul style="list-style-type: none"> • No funds need to be budgeted in this account. | |
| 4078 SE Supplies Instructional Technology | \$0 |
| <ul style="list-style-type: none"> • (Re-classified to #4031) | |
| 4079 SE Instructional Hardware | \$0 |
| <ul style="list-style-type: none"> • No funds need to be budgeted in this account. | |
| 4080 SE Instructional Software | \$660 |
| <ul style="list-style-type: none"> • Boardmaker - \$200 • Learning without Tears Handwriting & Keyboarding - \$80 • News2You - \$380 | |

SE GUIDANCE

| | |
|--|-----------------|
| 4081 SE Salaries Guidance (50% share of 100% position in #4037) | \$52,560 |
| 4092 SE Salaries Clerical | \$0 |
| <ul style="list-style-type: none"> • No funds need to be budgeted in this account. | |
| 4083 SE Guidance Travel | \$0 |
| <ul style="list-style-type: none"> • Reimbursement for counselor's mileage • No funds need to be budgeted in this account. | |
| 4082 SE Testing Materials | \$1,000 |
| <ul style="list-style-type: none"> • Testing materials to determine SE services | |
| 4084 SE Contracted Services Psychological | \$5,000 |
| <ul style="list-style-type: none"> • Outside contract evaluations | |

SE TRANSPORTATION

| | |
|--|-----------------|
| 4085 Special Education Transportation | \$0 |
| <ul style="list-style-type: none"> • No funds need to be budgeted in this account. | |
| 4086 SE Summer School Transportation | \$2,016 |
| 4087 SE Preschool Transportation | \$42,018 |
| <ul style="list-style-type: none"> • Wellfleet's bus – 1 minibus dedicated to Wellfleet PK & SE | |
| 4035 SE Out-of-District Transportation | \$0 |

OTHER TRANSPORTATION

| | |
|---|------------|
| 4102 Transportation—McKinney Vento | \$0 |
| <ul style="list-style-type: none"> • No funds need to be budgeted in this account. | |

SE TUITION - OTHER

| | |
|--|-----------------|
| 4088 SE Preschool Tuition | \$64,122 |
| • FY23 = \$57,220 | |
| 4089 SE Summer School Tuition | \$1,317 |
| • ESY (<i>extended school year</i>) program for SE students; salaries for teachers, ed. assistants, OT & PT services | |
| 4090 SE Tuition Non-Public Schools | \$0 |
| • No funds need to be budgeted in this account. | |
| 4091 SE Collaborative Assessment | \$113 |
| • Assessment based upon total school enrollment | |
| 4098 SE Tuition Collaborative | \$0 |
| • No funds need to be budgeted in this account. | |
| 4099 SE Tuition Other Districts | \$50,561 |
| • Funds the tuition to send WES students to programming within the Nauset District. | |

SCHOOL COMMITTEE

| | |
|---|----------------|
| 4001 Salary Committee Secretary | \$1,225 |
| • (12) meetings; compensation per contract | |
| 4002 Other School Committee Expense | \$850 |
| • Provides for two registrations for the annual MASC conference | |

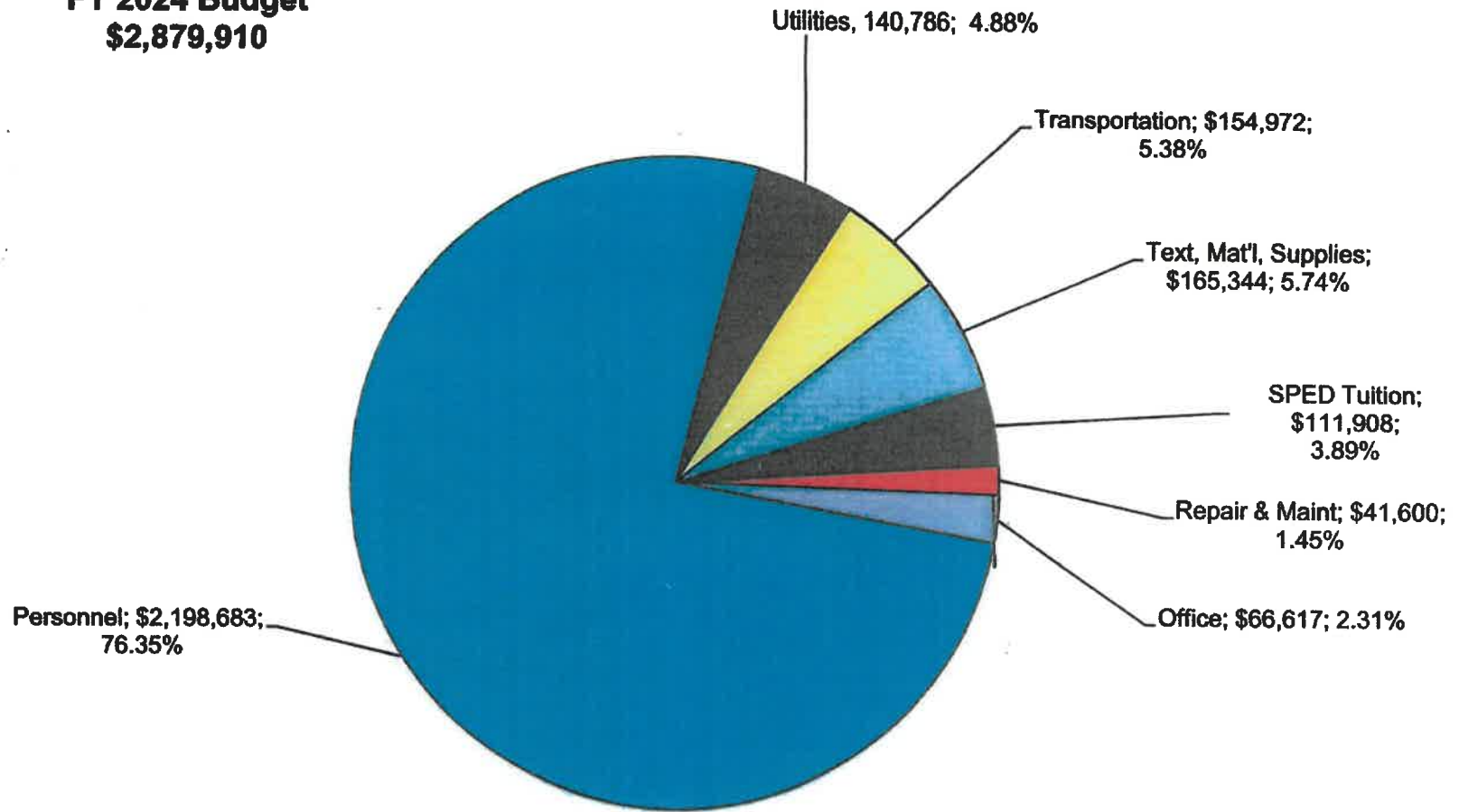
DISTRICT – SHARED ADMINISTRATIVE

| | |
|--|-----------------|
| 4003 Salaries Central Office | \$73,783 |
| • See separate section of the Central Office Budget for details. | |
| 4004 Other Central Office Expense | \$13,434 |
| • See separate section of the Central Office Budget for details. | |

AFTERSCHOOL CHILDCARE

| | |
|---|-----------------|
| | \$52,198 |
| 4110 Administrative/Site Director | \$19,601 |
| 4111 Lead Provider | \$15,802 |
| 4112 Program Aid Provider | \$11,066 |
| 4113 Substitute Provider | \$ 1,000 |
| 4115 Professional Development Admin. Dir. | \$ 450 |
| 4115 Professional Development Lead Provider | \$ 209 |
| 4115 Professional Development Program Aid Provider | \$ 70 |
| 4114 Materials and Supplies | \$ 4,000 |

**Wellfleet Elementary School
FY 2024 Budget
\$2,879,910**



| WES FY24 | Wellfleet Elementary |
|-----------------------|----------------------|
| Personnel | \$2,198,683 |
| Utilities | \$140,786 |
| Transportation | \$154,972 |
| Text, Mat'l, Supplies | \$165,344 |
| SPED Tuition | \$111,908 |
| Repair & Maint | \$41,600 |
| Office | \$66,617 |
| | 2,879,910 |



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

~ C ~

| | |
|-------------------------|---|
| REQUESTED BY: | Ryan Curley, Chair |
| DESIRED ACTION: | To review, insert, and recommend a warrant article for residential exemption increase for the 2023 Warrant |
| PROPOSED MOTION: | I move to insert and recommend the Residential Exemption Increase Warrant Article for the 2023 ATM Warrant as drafted. |
| Summary: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): _____ |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

Article XX Residential Exemption Increase

Whereas increases in the cost of government services increase the taxes paid by residents of the town.

Whereas the Nauset Regional School System has a significant increase in the FY24 budget.

Whereas insurance, employee benefits, fuel, and electricity costs have increased significantly increasing costs.

Whereas these costs necessitate asking the voters for an operational override.

Therefore, be it resolved to advise the Wellfleet Selectboard to raise the residential exemption at the FY 24 annual tax classification hearing from 25% to 30%

Summary: The residential exemption reduces your tax bill by excluding a portion of your residential property's value from taxation if it is your primary residence. The exemption is offset by a slight increase in the property tax for properties that are not the primary residence of the owner/s or very high-value properties. Increasing the exemption to 30% will reduce the effective net tax on a median assessed home by 4.53%. The Median assessed value for FY 23 is \$794,041. At the current 25% reduction and tax rate, an average taxpayer saves \$1,184 on their tax bill. In FY23, a total of 773 properties claimed the exemption out of a total of 4248, and only 18% of Wellfleet's Residential Properties are primary residences. Increasing the exemption from 25% to 30% will save residents with a median-priced home approximately \$250.49 on their tax bill and increase the tax on residential properties that are not primary residences by \$55.72. The Selectboard voted to raise the exemption in 2021 from 20% to 25% last year to mitigate some of the impacts of last year's override.



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

~ D ~

| | |
|-------------------------|--|
| REQUESTED BY: | Town Administrator ~ Richard Waldo |
| DESIRED ACTION: | To review the revised FY 2023 ATM Warrant |
| PROPOSED MOTION: | If motions are needed, they will be made at the time of the meeting. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |



ANNUAL TOWN MEETING

Saturday April 29, 2023

10:00 AM

at

Wellfleet Elementary School

100 Lawrence Road, Wellfleet, MA

&

ANNUAL TOWN ELECTION

May 1, 2023

at

12:00 Noon to 7:00 PM

Wellfleet Senior Center

715 Old King's Highway

V.4

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FINANCIAL & PROPOSITION 2½ TERMS

Chapter 59, section 21C of the Massachusetts General Laws is commonly referred to as Proposition 2½ (Prop. 2½) or the Tax Limiting Law for Cities and Towns in Massachusetts.

LEVY: The property tax levy is the revenue a Town can raise through real and personal property taxes. The property tax levy is the largest source of revenue for the Town.

LEVY CEILING: This is the maximum the levy can be. The ceiling equals 2.5% of the Town's full and fair cash value. The levy ceiling is equivalent to a tax rate of \$25.00.

LEVY LIMIT: The maximum the levy can be in a given year. The limit is based on the previous year's levy limit plus certain allowable increases, such as debt exclusions.

LEVY LIMIT INCREASE: The levy limit automatically increases each year by 2.5% of the previous year's levy limit.

NEW GROWTH: New construction and new parcel subdivision may also increase the Town's levy limit.

OVERRIDE: A community can permanently increase its levy limit by successfully voting at a referendum to exceed the limits. A community may take this action as long as it is below the levy ceiling.

DEBT EXCLUSION: This type of override ballot question can be placed on a referendum by a two-thirds vote of the Selectboard. If a majority of the voters approve the ballot question, the Town's levy limit is increased only for the amount voted at the referendum for the life of that debt only. The levy limit increase may exceed the Town's levy ceiling.

DEBT SERVICE: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest owed on any particular bond issue.

ENCUMBRANCE: A reservation of funds to cover obligations chargeable to but not yet paid from a specific appropriation account.

CAPITAL OUTLAY EXPENDITURES EXCLUSION: This type of override ballot question can be placed on a referendum by a two-thirds vote of the Selectboard. If a majority of the voters approve the ballot question, the additional amount for the payment of the capital project cost is added to the levy limit or levy ceiling only for the year in which the project is being undertaken.

CONTINGENT VOTES: Chapter 59, section 21C (m) permits a Town Meeting to appropriate funds contingent upon passage of a referendum question (OVERRIDE/DEBT EXCLUSION). A contingent vote does not automatically result in an override referendum. An override referendum can only be called by the Selectboard. If a referendum is called by the Selectmen, it must take place within forty-five days of the Town Meeting vote.

TOWN MEETING PROCEDURES

A quorum of 6% of the Town's registered voters must be present to conduct business (Charter: Sect. 2-1-3).

Voters are identified by voter cards issued when they check in with the registrars at the beginning of the meeting.

Only voters may participate in voice votes. In case of a counted vote, voters will be identified by their voter cards.

Non-voters who have been admitted to the meeting must sit in the section designated for them. Non-voters who may wish to speak must identify themselves and may address the meeting only by permission of the Moderator (Charter: Sect. 2-1-2).

No voter will be allowed to speak until recognized by the Moderator.

Voters and others recognized to address Town Meeting may only speak twice to any motion or amendment unless authorized by the Moderator (Charter: Sect. 2-7-8).

All motions or amendments must be in writing and be legible. Exceptions for very simple motions or amendments are at the discretion of the Moderator (General Bylaws: Sect. II-2).

The order of consideration of the Articles as printed in the Warrant may be changed only by a 2/3 majority vote (Charter: Sect. 2-7-4).

A motion for indefinite postponement, if passed, ends any action on the motion currently being debated. It may only be made after a voter has been recognized and may not come at the end of a speaker's remarks. It is fully debatable to the same extent as the main motion under consideration.

A motion to end debate (known as a "motion for the previous question") may only be made by a voter who has been recognized. Anonymous calls from voters to "call the question" are out of order and will be ignored by the Moderator. A motion to end debate requires a separate 2/3 majority vote, so it may be more efficient to hear from one or two more speakers and then proceed to a vote on the main motion itself.

A motion to reconsider must be made at the same session as the vote it seeks to reconsider. It can only be made after some intervening business and must be made within one hour of the vote to be reconsidered (Charter: Sect. 2-7-9). It is debatable to the same extent as the motion it seeks to reconsider and requires a majority vote. A motion to reconsider will only be allowed if there is new information that was not available at the time of the original debate. A motion to reconsider will be ruled out of order if, in the judgment of the Moderator, it is simply an attempt at "another bite at the apple."

Some other common motions which require more than a simple majority to pass:

| | |
|---|---|
| Zoning bylaws | 2/3 majority (with some statutory exceptions) |
| Zoning bylaws subject to Housing Choice Act | majority |
| To authorize borrowing or incur debt | 2/3 majority |
| To transfer or sell Town land | 2/3 majority |
| To approve proposed Charter amendments | 2/3 majority |
| To pay unpaid bills of a prior fiscal year | 4/5 majority at an Annual Town Meeting 9/10 majority at a Special Town meeting |

FINANCE COMMITTEE STATEMENT

The Finance Committee is comprised of Wellfleet residents chosen by our Town Moderator. Our committee's role is described in the Town Charter. We meet monthly throughout the year and serve as volunteer advisors to the Selectboard, the Town Administrator (TA), and most importantly, to Town Meeting (I.e., the voters) regarding all financial matters affecting the town.

Our meetings are recorded and available for viewing on the Town website. I encourage every Fleeitian to attend or view our meetings.

The past year saw significant progress in stabilizing Town finance under the guidance of interim TA Charlie Sumner and his team of financial professionals, in conjunction with guidance from the Massachusetts Department of Revenue (DOR). In mid-2022 we welcomed our new TA Richard Waldo and his staff. The FinCom has had the opportunity to work closely with his team and department heads, and we have confidence in their ability to rapidly move Wellfleet further away from past issues.

Looking forward, the FinCom has turned its attention to some of the largescale challenges of the coming years, including costs associated with affordable housing development, water and wastewater management, infrastructure development and other major projects.

This year's budget process has seen a great deal of consensus in our committee's votes. This comes from the FinCom's time spent vetting and discussing the budget in detail and our fundamental agreement that the items being budgeted are indeed needed to continue to move our Town forward.

We pledge to continue working to keep budgets transparent and understandable for the citizens of Wellfleet.

Respectfully submitted; Kathy Granlund, Chair

Jenn Rhodes, Vice Chair; Fred Magee; Stephen Polowczyk; Jeff Tash; Bob Wallace;
Moe Barocas; Ira Wood

ANNUAL TOWN MEETING WARRANT

Saturday, April 29, 2023

The Commonwealth of Massachusetts

To either of the Constables in the Town of Wellfleet in the County of Barnstable:

GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of the Town of Wellfleet qualified to vote in Town Affairs, to meet in the Wellfleet Elementary School, 100 Lawrence Road in Wellfleet on the 29th day of April 2023, at ten o'clock in the morning, then and there to vote upon the following Articles:

SECTION I: BUDGET ARTICLES

ARTICLE NO. 1 - FY2024 OPERATING BUDGET:

To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money necessary to fund the Fiscal Year 2024 Operating Budget, including fixing the compensation of elected officials, as shown in the attached Appendix A, as follows:

| Budget Division | FY 2023 | FY2024 | % Change |
|---------------------------------|---------|--------|----------|
| I. General Government | | | |
| II. Finance | | | |
| III. Public Safety | | | |
| IV. Public Works | | | |
| V. Public Service | | | |
| Sub-total, Divisions I-V | | | |
| VI. Public Schools | | | |
| Total Budget, | | | |
| All Divisions | | | |

or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article funds the operating budget for several Town departments for FY2024. It provides funding for the operational budgets for the Cape Cod Technical Regional High School, Wellfleet Elementary School, Nauset Regional School District, and the Town of Wellfleet municipal operations for the period of July 1, 2023, through June 30, 2024. A detail of the budget can be viewed in Appendix A.

ARTICLE NO. 2 - PRIOR YEAR INVOICES:

To see what sum the Town will vote to transfer from available funds for the purpose of paying prior year unpaid bills listed below:

| | Vendor | Source | Line-item | Amount |
|----|---------------|--------|-----------|----------|
| a. | Fowler & Sons | DPW | 420 | \$225.00 |

| | | | | |
|----|---|------------|-----|---------------------|
| b. | M.A. Frazier Inc. | DPW | 420 | \$444.45 |
| c. | Peggy Sagan (Survey Monkey Reimbursement) | Open Space | 177 | \$408.00 |
| d. | Greenbacker (Solar) | Free Cash | FC | \$25,364.56 |
| e. | P.M. Environmental | Marina | 260 | \$650.00 |
| f. | Barnstable County Hazardous Materials Program | BOH | 510 | \$2,090.44 |
| g. | Segal Consulting | Treasurer | 145 | \$5,050.00 |
| h. | Powers & Sullivan | Audit | 121 | \$5,000.00 |
| i. | Cape Cod Municipal Health Group | Free Cash | | \$105,593.36 |
| j. | Kaleidoscope Imprints | Free Cash | | \$2,874.10 |
| | Grand-total | | | \$147,699.91 |

or to do or act on anything thereon.

(Requested by the Selectboard)

Four-fifths Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: Invoices received after the close of the fiscal year for services rendered or goods received prior to July 1 are considered prior year bills. Per MGL Chapter 44 Section 64, prior year bills to be paid from the Town's general operating fund may only be paid by a vote of Town Meeting.

ARTICLE NO. 3 - FY 2023 BUDGETARY TRANSFERS:

To see if the Town will vote to transfer from available funds and/or authorize the transfer from various line items within FY 2023 appropriations such sums of money necessary to supplement the operating budgets of the various Town Departments as follows:

| | From: | Line-Item No. | To: | Line-Item No. | Amount |
|----|--------------------|---------------|-------|---------------|----------------|
| a. | XXX | ### | Legal | ### | \$.00 |
| | Grand-Total | | | | \$XX.00 |

or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes- 5, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.


SUMMARY: This article is seeking permission to transfer funding within the FY 2023 operating budget ending June 30, 2023. We have several shortfalls in various departmental budgets that will be remedied by transferring monies from those areas within the budget that have surpluses. Additional requests may be added at Town Meeting.

ARTICLE NO. 4 - FY 2024 CAPITAL BUDGET:

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow such sums of money necessary to fund the Fiscal Year 2024 Town Capital Budget, as follows:

| | Department & Project | Amount | Funding Source |
|-----------|---|---------------|--|
| 1. | Management Information Systems: | | |
| | a. MIS Equipment & Software | \$50,000.00 | Raise & Appropriate |
| 2. | Shellfish Department: | | |
| | a. Fleet Replacement | \$42,000.00 | Transfer from Shellfish Fund |
| | b. Oyster Tumbler | \$12,000.00 | Transfer from Shellfish Revolving Fund for Propagation |
| 3. | Recreation Department: | | |
| | a. Resurface Tennis & Pickleball Courts | \$20,300.00 | Transfer from Recreation Fund |
| 4. | Council on Aging: | | |
| | a. Building Addition Feasibility Study | \$50,000.00 | Prop. 2 ½ Override Capital Exclusion |
| 5. | Beaches: | | |
| | a. Replace ATV | \$11,000.00 | Transfer from Beach Fund |
| 6. | Marina: | | |
| | a. Pick-up truck Replacement | \$75,000.00 | Prop. 2 ½ Override Borrow Debt |
| | b. Marina Master Plan | \$200,000.00 | Prop. 2 ½ Override Borrow Debt |

| | | | |
|------------|--|--------------|--|
| | c. Maintenance Dredge | \$50,000 | Prop. 2 ½ Override Borrow Debt |
| | | | |
| 7. | Health & Conservation: | | |
| | a. Wastewater Planning & Permitting for the expansion and improvement to the wastewater system | \$250,000.00 | Prop. 2 ½ Override Borrow Debt |
| | b. Enhanced IA Subsidies | \$200,000.00 | Prop. 2 ½ Override Borrow Debt |
| | | | |
| | Police Department: | | |
| 8. | a. Fleet Replacement (2 cruisers) | \$130,000.00 | Raise & Appropriate |
| | b. Police Equipment Replacement | \$50,000.00 | Raise & Appropriate |
| | | | |
| | Fire Department: | | |
| 9. | a. Office/Training Furniture | \$28,000.00 | Transfer from Ambulance Fund |
| | b. Ambulance Replacement Project | \$365,000.00 | BORROW paid from Ambulance Fund |
| | c. Replace Medical/Rescue Equipment | \$135,000.00 | Transfer from Ambulance Fund |
| | | | |
| | Department of Public Works: | | |
| 10. | a. Town Hall Bathroom Upgrades | \$60,000.00 | Raise & Appropriate |
| | b. Library – Double Oil Tank | \$10,000.00 | Free Cash |
| | c. Library – Window Replacement | \$15,000.00 | Raise & Appropriate |
| | d. Fire Station Garage Door Replacement | \$350,000.00 | Prop. 2 ½ Override Borrow Debt |
| | e. Swap Shop Building Replacement | \$110,000.00 | Transfer from Free Cash |
| | f. Beach Restroom Upgrade – White Crest | \$350,000.00 | Prop. 2 ½ Override Borrow Debt |
| | g. Water Filling Station | \$25,000.00 | Transfer from Free Cash |
| | h. DPW Fleet Replacement – Dump Truck w/ Plow | \$260,000.00 | Transfer from Free Cash |
| | i. DPW Equipment – Mini Excavator w/ Flail Mower | \$85,000.00 | Prop. 2 ½ Override Capital Exclusion |
| | j. Transfer Station – Pup trailer w/ Roll-off | \$50,000.00 | Raise & Appropriate |

| | | | |
|---|---|-----------------------|--------------------------------------|
| | k. DPW Software Upgrades | \$34,000.00 | Raise & Appropriate |
| | | | |
| | Elementary School: | | |
| 11. | a. Architectural Access Board/American with Disabilities Act Improvements | \$150,000.00 | Prop. 2 ½ Override Capital Exclusion |
| | | | |
| 12. | Water System: | | |
|  | a. Meter Replacement Program | \$275,000.00 | Prop. 2 ½ Override Borrow Debt |
| | b. Billing Software & Reader | \$25,000.00 | Transfer from Free Cash |
| | c. Generator (Coles Neck) | \$35,000.00 | Raise & Appropriate |
| | | | |
| 13. | Maurice's Campground: | | |
| | a. Water Main Extension | \$850,000.00 | Prop. 2 ½ Override Borrow Debt |
| | b. Housing Development Planning & Development | \$50,000.00 | Raise & Appropriate |
| | c. Wastewater System Design & Construction | \$150,000.00 | Prop. 2 ½ Override Borrow Debt |
| | | | |
| | Grand-total | \$4,552,300.00 | |
| | | | |

or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required, except for borrowing, 2/3rd Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article represents the Town's proposed capital spending plan for FY 2024.

ARTICLE NO. 5 – FY24 MARINA ENTERPRISE FUND:

To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money necessary to fund the Fiscal Year 2024 Marina Enterprise Fund Budget, as follows:

| 260 Marina Enterprise Fund | FY 2023 | FY2024 | % Change |
|----------------------------|---------|--------|----------|
| Enterprise Fund Cost | | | |
| General Fund Costs | | | |
| Total Costs | | | |

or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: In accordance with Massachusetts General Laws receipts from Marina Department related activities are used to directly offset Marina related expenditures. Voting a spending amount for the Marina Operations allows all receipts and related expenditures to be recorded in one fund. A detail of the budget can be viewed in Appendix A.

ARTICLE NO. 6 – FY24 WATER ENTERPRISE FUND:

To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money necessary to fund the Fiscal Year 2024 Water Enterprise Fund Budget, as follows:

| 450 Water Enterprise Fund | FY 2023 | FY2024 | % Change |
|---------------------------|---------|--------|----------|
| Enterprise Fund Cost | | | |
| General Fund Costs | | | |
| Total Costs | | | |

or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: In accordance with Massachusetts General Laws receipts from Water Department related activities are used to directly offset Water related expenditures. Voting a spending amount for the Water Operations allows all receipts and related expenditures to be recorded in one fund.

ARTICLE NO. 7 - WELLFLEET POLICE OFFICERS UNION CONTRACT:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet Police Officers Union beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting.

ARTICLE NO. 8 - WELLFLEET COMMUNICATIONS UNION MASS COPS

LOCAL 326B CONTRACT:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet Communications Union MASS Cops Local 326B beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting.

ARTICLE NO. 9 - TEAMSTERS UNION LOCAL 59 CONTRACT:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Teamsters Union Local 59 beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.
Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting

**ARTICLE NO. 10 - WELLFLEET PERMANENT FIREFIGHTERS
ASSOCIATION UNION LOCAL 4342 CONTRACT:**

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet Permanent Firefighters Union Local 4342 beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting

**ARTICLE NO. 11 – WELLFLEET EMPLOYEE ASSOCIATION, UNIT A -
UNION CONTRACT:**

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet WEA Unit A Union beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting.

ARTICLE NO. 12 – WELLFLEET EMPLOYEE ASSOCIATION, UNIT B - UNION CONTRACT:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet WEA Unit B Union beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting.

ARTICLE NO. 13 – WELLFLEET EMPLOYEE ASSOCIATION, UNIT C - UNION CONTRACT:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund the collective bargaining agreement between the Town of Wellfleet and the Wellfleet WEA Unit C Union beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The current collective bargaining agreement will expire on June 30, 2023. We are currently engaged in negotiations with this unit; however, we do not have a settlement at the time of the printing of this warrant. Should we reach an agreement prior to the date of the 2023 Annual Town Meeting the settlement will be presented at Town Meeting.

ARTICLE NO. 14 - NON-UNION AND OTHER PERSONNEL SALARIES & COMPENSATION:

To see if the Town will vote to raise and appropriate and/or transfer from available funds a sum of money sufficient to fund wage and salary adjustments for non-union and other personnel beginning July 1, 2023, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: We have several employees that work under individual employment agreements; this warrant article will be used to fund wage adjustments for some of those individuals.

ARTICLE NO. 15 - OTHER POST-EMPLOYMENT BENEFITS (“OPEB”)

APPROPRIATION: To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$200,000.00 to be added to the Town’s Other Post-Employment Benefits Liability Trust Fund or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: These funds will help to fund the Town’s share of future health care insurance costs for current employees and retirees. The fund balance in the OPEB Trust Fund as of January 31, 2023, was \$2,869,648.48.

ARTICLE NO. 16 - TRANSFER TO STABILIZATION FUND:

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$639,200.00, or any other sum for the purpose of contributing to the Stabilization Fund or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The purpose of this article is to transfer funds from Free Cash into the Stabilization Fund. We had to use the sum of \$639,200.00 from the Stabilization Fund at the June 26, 2021, Annual Town Meeting to finance FY2022 operational budget. This was not a preferred approach but due to the severity of the Town’s fiscal condition there were few alternatives at that moment. This action will reestablish the Stabilization Fund to its prior financial status and is important to maintain the Town’s bond rating.

SECTION II: ADDITIONAL FINANCIAL ARTICLES

**ARTICLE NO. 17 – HOUSING / COMMUNITY PRESERVATION ACT
SPECIALIST - NEW STAFF:**

To see if the Town will vote to raise and appropriate and/or transfer from any available source of funds the sum of \$115,000, or any other sum for the purpose of funding a new housing coordinator; provided, however that no sums shall be expended hereunder unless and until the Town has voted to assess an additional \$115,000 in real estate and personal property taxes pursuant to the provisions of Chapter 59, Section 21C of the Massachusetts General Laws (Proposition 2 ½), or do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Housing Authority:

Local Housing Partnership: Yes - 5, No - 0, Abstain - 0.

Wellfleet Affordable Housing Trust:

SUMMARY: This article would fund the cost of adding one new position of Housing/CPC Specialist including salary and benefits, to provide administrative support to the Community Preservation Committee and to ensure compliance with the Community Preservation Act. The housing portion of the job would be a community-based position responsible for locating, planning, and administering housing programs and opportunities within the Town of Wellfleet and coordinating with neighboring communities on regional projects. Funding is subject to the approval of a Proposition 2 ½ override

**ARTICLE NO. 18 – WASTEWATER / WATER SUPERINTENDENT - NEW
STAFF:**

To see if the Town will vote to raise and appropriate and/or transfer from any available source of funds the sum of \$145,000.00, or any other sum for the purpose of funding a new wastewater superintendent position; provided, however that no sums shall be expended hereunder unless and until the Town has voted to assess an additional \$145,000.00 in real estate and personal property taxes pursuant to the provisions of Chapter 59, Section 21C of the Massachusetts General Laws (Proposition 2 ½), or do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes – 5, No - 0, Abstain - 0.

Recommend: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article would fund the cost of adding one new position of wastewater/water superintendent, including salary and benefits, to oversee the operation and expansion of both the water and wastewater system within the Town of Wellfleet. Funding is subject to the approval of a Proposition 2 ½ override. The water superintendent would oversee the enterprise fund operation and develop policies and system approaches to ensure the enterprise fund is fully self-sustaining. The wastewater portion of the position will oversee the implementation of the Targeted Watershed Management Plan (TWMP) currently under review by DEP. It is anticipated that the position will require 75% dedication to wastewater and 25% dedication to water.

ARTICLE NO. 19 - FIRE DEPARTMENT NEW STAFF:

To see if the Town will vote to raise and appropriate and/or transfer from any available source of funds the sum of \$206,964.00, or any other sum for the purpose of funding two (2) new Firefighter/EMT/Paramedic positions; provided, however that no sums shall be expended hereunder unless and until the Town has voted to assess an additional \$206,964.00 in real estate and personal property taxes pursuant to the provisions of Chapter 59, Section 21C of the Massachusetts General Laws (Proposition 2 ½), or do or act on anything thereon.

(Requested by the Selectboard
and the Fire Chief)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article would fund the cost of adding two (2) additional Firefighter/EMT/Paramedics. Funding, if approved would be through a Proposition 2 ½ override. Costs for each position include starting salary of each position (\$62,797), benefits (\$25,685), training (\$7,000), holiday and call back costs (\$6,000) and uniforms and protective clothing (\$2,000). The total payroll, with estimated benefits and training costs of one position is \$103,482.00.

Effect on Property Taxes: The cost of \$206,964.00 would add \$0.0588 cents to the tax rate and would cost the owner of a median priced (\$874,781.00) single-family home \$51.47.

ARTICLE NO. 20 - WELLFLEET HARBOR FLORA AND FAUNA SURVEY:

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$10,000.00, or any other sum, for the purpose of hiring a consultant to prepare a scope of work, bid documentation, and an estimated project cost associated with conducting a field survey of the fauna and flora in Wellfleet Harbor, especially shellfish and finfish, as a basis for future actions to preserve and enhance this environment, or to do or act on anything thereon.

(Request of the Natural Resources Advisory Board)

Majority Vote Required

Recommendations:

Selectboard: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Recommendation deferred until Town Meeting.

Shellfish Advisory Board Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article seeks funding for an overview survey life in Wellfleet harbor as recommended in the Harbor Management Plan (March 2021). It replicates a Division of Marine Fisheries study, which is now nearly 50 years old. We plan a broad survey of harbor life – finfish and wild shellfish at the top, phytoplankton and harbor grasses at the base. Selected sites of specific interest will be included. Local knowledge will be consulted throughout. NRAB views this work as a critical step in identifying and preserving the health of the harbor in view of climate change and other environmental impacts.

ARTICLE NO. 21 – PRESCHOOL VOUCHER PROGRAM EXTENSION:

To see if the Town will vote to raise and appropriate and/or transfer from available funds the sum of \$175,000, or any other sum, for the purpose of extending the preschool voucher program to included paying the cost of preschool/daycare for children of Wellfleet residents or employees under the age of three years old, provided, however that no sums shall be expended hereunder unless and until the Town shall have voted to assess an additional \$175,000 in real estate and personal property taxes pursuant to the provisions of G. L. c. 59, §21C (Proposition 2½), or do or act anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: In 2015, the Town of Wellfleet voted to support the preschool voucher program under which any child that was four years of age by August 1 and lived in Wellfleet would be eligible to receive up to \$7,000 for pre-school tuition. In 2019, the program was expanded to include three year old as well as four year old.

Given the cost of housing and living expenses on Cape Cod, it is often mandatory that both parents work outside the home and therefore the need for childcare and the expense of childcare is a serious impediment to keeping those young families in our town. To that end, it is recommended that the preschool voucher program be expanded to include programs that supports daycares with enrollment starting at the age of one month. It is also recommended that the children of Wellfleet employees be eligible for the voucher program.

ARTICLE NO. 22 – OPIOD SPECIAL PURPOSE FUND:

To see if the Town will vote to accept the fourth paragraph of G.L. c. 40, Section 5B which allows the dedication, without further appropriation, of all, or a percentage not less than 25 percent, of particular fees, charges or receipts to a stabilization fund to be known as the Opioid Settlement Stabilization Fund, and further, to see if the Town will dedicate all or a percentage, which may not be less than 25 percent, of the receipts received by the Town pursuant to any opioid litigation settlement to the Opioid Settlement Stabilization Fund, said fund to be effective for the fiscal year beginning on July 1, 2024, or to do or act on anything thereon.

(Requested by the Selectboard)

2/3rd Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend: Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: XXX

**ARTICLE NO. 23 - PUBLIC, EDUCATIONAL AND GOVERNMENT (PEG)
ACCESS AND CABLE RELATED FUND (Consent Calendar):**

To see if the Town will vote to appropriate the sum of \$140,000, or any other sum, from the PEG Access and Cable Related Fund, created pursuant to the provisions of M.G.L. Chapter 44, Section 53F3/4 for the purpose of funding the Town’s public access studio and cable-related expenditures, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: Included within each Comcast customer’s cable bill is a line item to provide for the costs of local cable television services. These monies are retained in a special revenue account and are used to enhance local cable programming for the town’s public, education, and government channels. These funds will be used to continue these informational and educational services, and may include, but not limited to, equipment purchases, contracted services, construction services, and labor expenses.

ARTICLE NO. 24 - SHELLFISH REVOLVING FUND SPENDING LIMIT

(Consent Calendar):

To see if the Town will vote to establish a spending limit for FY2024 of \$60,000.00 for the Shellfish Revolving Fund established pursuant to MGL Chapter 44, Section 53E1/2, or to do or act on anything thereto.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 4, No - 0, Abstain - 1.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The purpose of this article is to establish the spending limit for the Shellfish Revolving Fund which was established for propagation efforts. The Shellfish Department’s propagation efforts include the seeding of quahogs and oysters in all Wellfleet waterways which also contributes to improving water quality and natural oyster set in our harbor to benefit growers and spat collectors. This revolving fund takes the responsibility for funding the shellfish department’s budget line 180 out of the taxpayer’s pockets and puts it in the hands of those who make their living in the shellfish industry and those who harvest shellfish recreationally. The Shellfish Propagation Revolving Fund revenues will be derived from shellfish grant revenue and permit fees. The Revolving Fund expenditures may be used for the propagation, cultivation, protection, and study of shellfish only.

ARTICLE NO. 25 – SCHOOL BREAKFAST / LUNCH PROGRAM

To see if the town will raise and appropriate \$100,500 (or any other sum) and to include this amount (or any other sum) in the budget for upcoming years in order to provide free breakfast and lunch for Wellfleet students at Wellfleet Elementary School and at the Nauset Regional Middle and High Schools, provided, however that no sums shall be expended hereunder unless and until the Town shall have voted to assess an additional \$100,500 in real estate and personal property taxes pursuant to the provisions of G. L. c. 59, §21C (Proposition 2½), or do or act anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 1, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: In July, Former Governor Baker agreed to a one year extension of the Pandemic era Free School Meals for all. This is in effect through June 2023. This article would provide free meals permanently for all of our students, regardless of income or emergency.

In the event that the Massachusetts State Legislature passes new legislation (HD 766 / SD 1013), providing permanent free meals to all Massachusetts students, we can remove this article. In the event that the Massachusetts Legislature merely extends Free Meals for All for one year, we can amend the article to read “at the termination of state funded free meals”.

ARTICLE NO. 26 – SELECTBOARD STIPEND

To see if the town will raise and appropriate \$14,500 and to include this amount in the operating budget for upcoming years in order to raise the selectboard annual stipend from \$2,500 per person to \$5,000 per regular member and \$7,000 for the selectboard chair. however that no sums shall be expended hereunder unless and until the Town shall have voted to assess an additional \$14,500 in real estate and personal property taxes pursuant to the provisions of G. L. c. 59, §21C (Proposition 2½), or do or act anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 1, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: This article will increase the selectboard members annual stipend from \$2,500 per person to \$5,000 per regular member and \$7,000 for the chair.

SECTION III: COMMUNITY PRESERVATION ARTICLES

ARTICLE NO. 27 - COMMUNITY PRESERVATION – ADMINISTRATIVE EXPENSES, DEBT SERVICE, AND ALLOCATION OF RESERVES:

To see if the Town will vote to hear and act on the report of the Community Preservation Committee for the Fiscal Year 2024 Community Preservation and to see if the Town will:

- a) Vote to set aside from the Community Preservation Fund estimated annual revenues for later spending the sum of \$78,688.00 for open space, the sum of \$78,688 for historic preservation, the sum of \$78,688.00 for community housing, and the sum of \$39,334.00 to meet the administrative

expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2024, pursuant to G.L. c. 44B, Section 6;

- b) Vote to appropriate from the Community Preservation Fund estimated annual revenues the sum of \$25,000 to fund a portion of the annual debt service obligations for the purchase of Maurice's Campground, a previously approved by Town Meeting; and
- c) Vote to set aside the sum of \$513,330.00 to be placed in the 2024 Budgeted Reserve for general Community Preservation Act purposes, or to do or act on anything thereto.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 5, No - 0, Abstain - 0.

SUMMARY: This is an annual CPA housekeeping article. Out of a total projected revenue figure of \$788,668.00 for Fiscal Year 2024, \$39,334.00 is 5% of estimated revenue allowed for administrative expenses, as provided by the Community Preservation Act. Open Space's 10%, and Historic Resources' 10% are reserved respectively for open space, and historic preservation purposes. Community Housing's 10% is divided between \$25,000.00 for debt service for Maurice's Campground and a housing reserve of \$53,668.00. The balance of \$513,330.00 is reserved for approved CPA projects in any category including Outdoor Recreation.

ARTICLE NO. 28 - COMMUNITY PRESERVATION – 95 LAWRENCE ROAD:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund Fiscal Year 2024 Projected Surcharge revenues a sum of \$513,330.00 and from the Undesignated Fund Balance a sum of \$486,670.00 for a total sum of \$1,000,00.00 to contribute to the cost of, and thereby support, for the construction of 46 community housing units at Juniper Hill, 95 Lawrence Rd. by the Preservation of Affordable Housing (POAH) and the Community Development Partners (CDP) and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Housing Authority: Recommends
Local Housing Partnership: Yes - 5, No - 0, Abstain - 0.
Wellfleet Affordable Housing Trust:

SUMMARY: The main goal of community housing, planned across the street from the Wellfleet Elementary School at 95 Lawrence Rd., is to provide 46 units of equitable and affordable housing for a range of household types in Wellfleet’s community. It is meant to serve families, seniors and individuals who are living on modest incomes. Initial residents from the low Area Median Income (AMI) up to workforce AMI will be chosen by lottery with the intent that preference be given to Wellfleet applicants. Thereafter, rental units become available to future residents from placement on a waiting list.

An upper village, designed with 2- and 3-bedroom townhouses in the mid-century modern architectural style, will have a community building with a laundry and storage areas. Outside amenities include a play area and a community garden. A driveway and walkway will connect to the lower village at the corner of Lawrence and Long Pond Roads. The lower village will offer sixteen 1-bedroom rental units and a laundry.

Everything has been planned with environmental sustainability and minimal impact on the surroundings. Landscaping will be left natural. Solar panels will be installed on the roof tops for a goal of net zero energy consumption. An on-site wastewater treatment system will be shared with the Wellfleet Elementary School and the Wellfleet Police and Fire Departments.

POAH will be responsible for the ongoing maintenance of 95 Lawrence Rd. with a property manager available on the site. The property will remain affordable in perpetuity.

ARTICLE NO. 29 - COMMUNITY PRESERVATION – DOWN PAYMENT ASSISTANCE PROGRAM

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund Fiscal Year 2024 Projected Surcharge revenues a sum of \$53,668 and from the undesignated fund balance a sum of \$46,332.00 for a total of \$100,000.00 for the purpose of providing funds through the Wellfleet Housing Authority to help with closing costs and down payments to assist low and moderate income eligible first-time homebuyers with the purchase of workforce or affordable housing for within the Town of Wellfleet, and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Housing Authority: Recommends
Local Housing Partnership: Yes - 5, No - 0, Abstain - 0.
Wellfleet Affordable Housing Trust: Recommends

SUMMARY: The Housing Authority and the Local Housing Partnership have already successfully helped five income-eligible, first-time homeowners with down payment, closing cost and necessary repairs assistance to purchase homes in Wellfleet. This grant will build on this successful program with the goal of increasing the availability of affordable home ownership opportunities to eligible applicants in the Town.

ARTICLE NO. 30 - COMMUNITY PRESERVATION – ORLEANS
AFFORDABLE HOUSING:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund undesignated fund balance a sum of \$20,000.00 for the purpose of a regional contribution to Pennrose LLC, for the cost of, and thereby support, construction of 62 rental units, including 52 affordable units and 10 workforce units, to be located at 19 West Rd., Orleans, Massachusetts, and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Housing Authority: Recommends

Local Housing Partnership: Yes - 5, No - 0, Abstain - 0.

Wellfleet Affordable Housing Trust: Recommends

SUMMARY: This is an opportunity for Wellfleet to collaborate regionally and contribute to the repurposing of the Cape Cod 5 office building in Orleans with the addition of 62 affordable rental units in two new buildings. These include 30% Area Median Income (AMI) affordable units, 60% AMI affordable units, and workforce housing. All are year-round rental units. The complex will offer a playground and a community garden. Wellfleet residents who work in Orleans or have children enrolled in the Nauset School System should be eligible for a local preference in the drawing of the initial lottery for the units. Completion of the complex is anticipated in 2024.

ARTICLE NO. 31 - COMMUNITY PRESERVATION – LOWER CAPE HOUSING INSTITUTE:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund undesignated fund balance the sum of \$7,500.00 to contribute to the cost of, and thereby support community housing, through the continuance of the Community Development Partnership sponsored Lower Cape Housing Institute in Fiscal Year 2024 and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Housing Authority: Recommends

Local Housing Partnership: Yes - 5, No - 0, Abstain - 0.

Wellfleet Affordable Housing Trust: Recommends

SUMMARY: The Community Development Partnership (CDP) is offering the Lower Cape Housing Institute for a seventh year. The CDP seeks contributions from the eight participating towns towards the costs of continued education and technical assistance to develop better understanding of community housing needs and to support the town in meeting its housing production goals. Sessions are available at no additional cost to Town officials and other interested parties. CDP expects to continue large audience virtual sessions on particular topics and hold in-person peer group meetings.

ARTICLE NO. 32 - COMMUNITY PRESERVATION – ACCESSIBILITY TO PONDS AND BAY BEACHES:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Undesignated Fund Balance a sum of \$32,760.00 from the Community Preservation Undesignated Fund Balance for the purpose of purchasing and installing mobility mats to create better access at four beach locations and for the purpose of purchasing and installing a sunshade at Mayo Beach for the preservation and rehabilitation of land for recreational use, and to authorize the Selectboard to enter into a grant agreement with Wellfleet Community Services and the Wellfleet Commission on Disabilities to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Commission on Disabilities: Recommends

Wellfleet Community Service: Recommends

Conservation Commission:

SUMMARY: Mobility mats provide a surface that permits people using wheelchairs, canes and walkers access to the beach. Anyone who has difficulty walking on uneven surfaces will find the mats helpful. Part of this request is for the installation of a sunshade, obtained in 2018 through an Impact Melanoma grant. The sunshade will be installed next to a platform at the end of the Mayo Beach boardwalk. The DPW will be responsible for putting out the mats in spring, removing them, and storing them each year.

ARTICLE NO. 33 - COMMUNITY PRESERVATION – ADULT COMMUNITY CENTER LANDSCAPE:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund Budgeted Reserve a sum of \$9,890 for the purpose of improvements to garden landscaping and therefore to support the preservation of open space, surrounding the Adult Community Center at 715 Old King’s Highway and to authorize the Selectboard to enter into a grant agreement with the Wellfleet Adult Community Center and the Friends of the Council on Aging to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

SUMMARY: The Friends of the COA/Adult Community Center aim to restore this garden resource to good health with new, drought-resistant plantings, additional irrigation, mulch and weed barriers. There will be minimal disruption of ACC activities. Future maintenance of the landscaping will be budgeted by the ACC.

ARTICLE NO. 34 - COMMUNITY PRESERVATION – BANDSTAND PAVILION (MARINA)

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund Budgeted Reserve a sum of \$63,843 for the purpose of installation of a pavilion for the bandstand

at the marina, and therefore to preserve and rehabilitate land for recreational use, and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Wellfleet Recreation Department: Recommends

SUMMARY: A sturdy cover for the bandstand at the end of the pier will maximize use of the bandstand. In addition to the summer square dances, uses can expand to theatrical performances, music, classes, lectures, meetings and other functions. The pavilion, a smaller version of the one at Baker’s Field, will protect equipment and people on stage from the elements.

ARTICLE NO. 35 - COMMUNITY PRESERVATION – HISTORIC PRESERVATION RESERVE AMOUNT CORRECTION

To see if the Town will vote, pursuant to MGL c.44B, to transfer a sum of \$179,399 from the Historic Preservation Reserve to the Community Preservation Undesignated Fund Balance for the purpose of correcting CPA accounting, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Wellfleet Historical Commission: Recommends

SUMMARY: A total of \$179,399, spent on Historic Preservation projects, was not deducted from the appropriate Historic Reserve allotment. Because the reserves for the Community Preservation Act set-aside 10% categories are approved at Annual Town Meetings, only another Town Meeting vote can correct this oversight.

ARTICLE NO. 36 - ESTABLISHMENT OF OPEN SPACE FUND:

To see if the Town will vote to establish an Open Space Fund (the Fund) for the preservation of "Open Space" so defined by Section 2 of the Community Preservation Act (G.L. Ch 44B) and any subsequent amendments thereto. The Town Treasurer will be the custodian of the Fund and will deposit or invest the proceeds as set out in the Act. Income therefrom shall be credited to the Fund. Money in the Fund may be expended by the Open Space Committee subject to the approval of the Selectboard. The Fund may receive further open space funding from the Community Preservation Act (CPA). The Town may appropriate money, including CPA Funding, into the Fund in any year.

(Requested by the Open Space Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Conservation Commission: Recommends

Open Space Committee: Recommends

SUMMARY: This establishes a Special Purpose fund subject to the Open Space Committee and Selectboard. Any initiative that uses OSC Special Purpose funding for acquiring or transferring land into conservation, will be closely coordinated with the Town’s Conservation Commission. Open Space in the Community Preservation Act is defined as “Open space” shall include, but not be limited to, land to protect existing and future well fields, aquifers and recharge areas, watershed land, agricultural land, grasslands, fields, forest land, fresh and salt water marshes and other wetlands, ocean, river, stream, lake and pond frontage, beaches, dunes, and other coastal lands, lands to protect scenic vistas, land for wildlife or nature preserve. Funds can be used for outdoor works such as parks, community gardens, trails, and playing fields as described in CPC regulations. This fund would be funded by a portion of the CPC funds mandated in the Community Preservation Act to be used solely for Open Space purposes.

ARTICLE NO. 37 - COMMUNITY PRESERVATION – OPEN SPACE FUND

CONTRIBUTION:

To see if the Town will vote, pursuant to MGL c.44B, to appropriate from the Community Preservation Fund Fiscal Year 2024 Projected Surcharge revenues a sum of \$30,007.00 and from the Open Space Reserve Fund a sum of \$119,993.00 for a total of \$150,000 to the Conservation Commission fund established under G.L. c. 40, Section 8C, and therefore to acquire, create, or preserve open space, and to authorize the Selectboard to enter into a grant agreement to set forth the terms and conditions thereof, or do or act anything thereon.

(Requested by the Community Preservation Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

Community Preservation Committee: Yes - 9, No - 0, Abstain - 0.

Conservation Commission: Recommends

Open Space Committee: Recommends

SUMMARY: Funds for Open Space usage, accessible at any time of the year, would increase possibilities for projects on property already in Open Space care. Removal of invasive plants, obtaining easements, and installing benches are some examples of what could be done. Major land purchases will still need Town Meeting approval. Funds can be spent only for purposes specifically described in the Community Preservation Act.

SECTION IV: UNCLASSIFIED ARTICLES

ARTICLE NO. 38 – LEASE OF TOWN PROPERTY – BEACH EASTERLY OF TOWN PIER:

To see if the Town will vote to transfer the care, custody, management, and control of a portion of Town-owned parcel located at 255 Commercial Street as shown on Assessors Map 21, Parcel 114, from the Selectboard or other board or commission currently having custody thereof and for the purpose for which said parcel is currently held to the Selectboard for the purpose for which the parcel is currently held and for the purpose of entering into a lease with **one or more entities for the non-exclusive use of said land**, upon such terms and conditions as the Selectboard deems to be in the best interest of the Town, , and further to authorize the Selectboard to execute any and all documents, agreements and instruments necessary or convenient to carry out the purposes of this article, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 0, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: A portion of beach adjacent to Mac’s at the Pier Restaurant and easterly of the Town Pier has recently been offered under a license agreement allowing licensee to use the area for the operation of an outdoor eating and drinking area. This article would allow the area to be leased with certain restrictions for an extended period of time to those that have the most advantageous proposal.

ARTICLE NO. 39 – TO ACQUIRE AN EASEMENT OFF OLD CHEQUESSETT NECK ROAD:

To see if the Town will authorize the Selectboard to acquire an easement for the purpose of installing, constructing, operating, maintaining and repairing an access road, for vehicular and pedestrian traffic, from Old Chequessett Neck Road to property of the United States of America (Cape Cod National Seashore), on a portion of property of Wellfleet Conservation Trust, or the current owner thereof, said property known as 575 Old Chequessett Neck Road, Wellfleet, being Assessor’s Map 19, Lot 6, shown as “Wellfleet Conservation Trust to Town of Wellfleet Easement” on a plan entitled “Sketch Plan of Land ‘Old Chequessett Neck Road’ Wellfleet, MA,” dated September 2, 2022, prepared by Outermost Land Survey, Inc., a copy of which is on file with the Town Clerk, as said plan may be amended, on such terms and conditions as the Selectboard deems to be in the best interests of the Town, and to execute any and all documents and instruments necessary or convenient to carry out the purposes of this article, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: The Town and Cape Cod National Seashore are undertaking the Herring River Restoration Project to restore tidal flow and revive the extensive ecological and economic benefits provided by a healthy estuary. In connection with the Project, the National Seashore intends to construct and operate a water control structure on its land near or adjacent to 575 Old Chequessett Neck Road. In order to access that water control structure, an easement right will be needed over a portion of 575 Old Chequessett Neck Road. This Article would authorize the Town to accept an easement right from the property’s owner, the Wellfleet Conservation Trust, for the purpose of an access road. The Town intends to provide a license to the National Seashore, which will construct and maintain the roadway.

SECTION V: BYLAWS, INITIATIVE PETITIONS

ARTICLE NO. 40 – GENERAL BYLAW AMENDMENT - COUNCIL ON AGING ADVISORY BOARD:

To see if the town will vote to amend Chapter 13, Article II, Section 13-2 and 13-3 of the General Bylaws of the Town of Wellfleet by deleting any text that is ~~struck through~~ and inserting any text that is underlined as follows:

Section 13-2. Name and composition

There shall be a board known as the Council on Aging Advisory Board consisting of ~~eleven~~ nine residents of the Town of Wellfleet appointed by the ~~Board of Selectmen~~ Selectboard. Appointments shall be for a term of three years except that initial appointments shall be for shorter terms to ~~insure~~ ensure that the terms of one third of the Board members expire each year thereafter.

Section 13-3. Responsibilities

The Board shall, in consultation with the Director of Community Services

- a) Identify the over sixty year old population of the Town of Wellfleet that are eligible for services.
- b) Ascertain the needs of this segment of the population.
- c) Educate the community about these needs.
- d) Enlist the support and participation of all citizens in programs to meet these needs.
- e) Assist the Wellfleet Director of Community Services to design, develop and implement services to fill these needs and/or enhance existing services; and
- f) Support and advocate for Council on Aging programs and budget with the town administration and ~~Board of Selectmen~~ Selectboard.

(Request by the Council on Aging Advisory Board)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

SUMMARY: The rationale for the reduction in the number of members is the difficulty the existing COA Advisory Board has encountered in achieving a quorum for meetings. They were unable to make a quorum from May 2022 to December 2022. It is hoped that this reduction will make it more likely that a quorum can be achieved on a regular basis.

ARTICLE NO. 41 - GENERAL BY-LAW AMENDMENT – SPECIALIZED ENERGY CODE:

To see if the Town will vote to replace Chapter 124 (Building Construction), Article II of the Town of Wellfleet General Bylaws, with an Article entitled "Specialized Energy Code" for the purpose of regulating the design and construction of buildings for the effective use of energy and reduction of greenhouse gas emissions, pursuant to the entirety of 225 CMR 22 and 23 including Appendices RC and CC, including future editions, amendments or modifications thereto, with an effective date of January 1, 2024 a copy of which is on file with the Town Clerk, or take any other action relative thereto.

Chapter 124, Article II

SPECIALIZED ENERGY CODE

124-2 Definition

124-3 Purpose

124-4. Applicability

124-5. Stretch Code

124-2 Definitions:

International Energy Conservation Code (IECC) -The International Energy Conservation Code {IECC} is a building energy code created by the International Code Council. It is a model code adopted by many state and municipal governments in the United States for the establishment of minimum design and construction requirements for energy efficiency, and is updated on a three-year cycle. The baseline energy conservation requirements of the MA State Building Code are the IECC with Massachusetts amendments, as approved by the Board of Building Regulations and Standards and published in state regulations as part of 780 CMR.

Specialized Energy Code -Codified by the entirety of 225 CMR 22 and 23 including Appendices RC and CC, the Specialized Energy Code adds residential and commercial appendices to the Massachusetts Stretch Energy Code, based on amendments to the respective net-zero appendices of the International Energy Conservation Code {IECC} to incorporate the energy efficiency of the Stretch energy code and further reduce the climate impacts of buildings built to this code, with the goal of achieving net-zero greenhouse gas emissions from the buildings sector no later than 2050.

Stretch Energy Code - Codified by the combination of 225 CMR 22 and 231, not including Appendices RC and CC, the Stretch Energy Code is a comprehensive set of amendments to the International Energy Conservation Code (IECC} seeking to achieve all lifecycle cost-effective energy efficiency in accordance with the Green Communities Act of 2008, as well as to reduce the climate impacts of buildings built to this code.

124-3 Purpose:

The purpose of 225 CMR 22.00 and 23.00 including Appendices RC and CC, also referred to as the Specialized Energy Code is to provide a more energy efficient and low greenhouse gas emissions alternative to the Stretch Energy Code or the baseline Massachusetts Energy Code, applicable to the relevant sections of the building code for both new construction and existing buildings.

124-4 Applicability:

This energy code applies to residential and commercial buildings.

124-5 Specialized Code:

The Specialized Code, as codified by the entirety of 225 CMR 22 and 23 including Appendices RC and CC, including any future editions, amendments, or modifications, is herein incorporated by reference into the Town of Wellfleet General Bylaws, Chapter 124, Article II.

The Specialized Code is enforceable by the inspector of buildings or building commissioner.

(Requested by the Energy and Climate Action Committee)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY:

In 2020, Wellfleet overwhelmingly passed a Climate Policy (Article VII, Section 39 of the General By-laws): The first section reads:

“The Town of Wellfleet recognizes that the climate emergency, driven by human activity including energy consumption and land use practices and leading to global warming, rising seas, deadly storms, dangerous heat waves, acidifying oceans, and melting ice sheets, poses an imminent threat to the health, safety, and economic security of the residents of the Town.”

The State, through progressive changes to building codes, is helping us address this emergency. The focus of the codes has been on increasing energy efficiency and more recently reducing fossil fuel use and increasing on-site electricity production. The second version of the initial Stretch code went into effect this year automatically for all Green Communities (90% of the State’s population). The new codes for residential were effective 1/1/23 and will go to into effect on 7/1/23 for Commercial and multi-family construction.

The Specialized Opt-in Code requires additional measures beyond the recent Stretch Code update, including more stringent performance standards for some buildings. And:

- nearly all changes affect new residential houses larger than 4,000 square feet and Commercial and Multi-Family construction.
- the Lawrence Road project is already being designed to be consistent with the Opt-in code.
- existing homes are not affected in any way and Additions under 1,000 square feet are not affected. Additions over 1,000 square feet need to meet the new code but there is no requirement to bring the rest of the house up to code.

There are significant benefits:

- Better energy efficiency, lower energy bills, higher indoor air quality, less risk of fire, higher comfort and better performance.
- Additional incentives for Municipalities may be provided by the State
- Lowered Life Cycle Costs for all building types
- Reduced energy use, fossil fuel use, and greenhouse gas emissions
- A quieter, more comfortable home

The second part of the Town’s Climate Policy that became part of our General By-laws in 2020 states:

“The Town of Wellfleet therefore adopts as its policy the objective of reducing net greenhouse gas emissions from human activity within and by the Town to zero at the earliest technically and economically feasible time, but no later than 2050, and directs that all officers, departments, committees, and representatives of the Town take such measures within the scope of their respective responsibilities and authority as may be necessary and prudent to facilitate such policy and objective.”

From the beginning, the stretch code changes have been hard in various ways. However, they are important because they are hard not because they are easy. They are hard because we are responding to both an urgent and large scale emergency. This is often the case, and the climate emergency is no different.

ARTICLE NO. 42 - GENERAL BY-LAW AMENDMENT – DEMOLITION DELAY:

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

ARTICLE NO. 43 - ZONING BY-LAW AMENDMENT - INCLUSIONARY:

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

ARTICLE NO. 44 - ZONING BY-LAW AMENDMENT – FOOD ESTABLISHMENTS:

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

ARTICLE NO. 45 - ZONING BY-LAW AMENDMENT – DEFINITION OF TREES:

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

**ARTICLE NO. 46 - ZONING BY-LAW AMENDMENT – CUTTING TIMBER
WITHIN THE NATIONAL SEASHORE PARK:**

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

**ARTICLE NO. 47 - ZONING BY-LAW AMENDMENT – LANDSCAPE AND
TREE PRESERVATION**

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

ARTICLE NO. 48 - ZONING BY-LAW AMENDMENT – LOCALLY NOTABLE TREES:

To see if the Town will amend the Wellfleet Zoning By-Laws by amending xxx.

XXX

(Requested by the Selectboard)

Two-thirds Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Planning Board: Yes – 0, No – 0, Abstain – 0.

Bylaw Committee: Yes – 0, No – 0, Abstain – 0.

SUMMARY: XXX

ARTICLE NO. 49 – PETITIONED ARTICLE – TOWN OF WELLFLEET SCHOLARSHIP PROGRAM:

To see if the Town will vote to adopt the following resolution:

WHEREAS, to address the very high cost of college and the fact that many Wellfleet families have a very difficult time paying for higher education for their children.

WHEREAS we find this an inequity that should be addressed.

NOW, THEREFORE, The Town Meeting votes to establish a Town of Wellfleet Scholarship for students who are residents of Wellfleet.

Applicants must demonstrate financial need and academic merit and plan to or currently attend an accredited non-profit educational institution. Financial need will be demonstrated in accordance with industry best practices for determining financial need, currently through completing a Free Application for Federal Student Aid (FAFSA) form.

In accordance with an agreement that will be made with the Town of Wellfleet School Committee, The Cape Cod Foundation (CCF) will manage the scholarship program for an annual fee in accordance with its Fee Policy for a nonpermanent fund not held in its investment pool. That fee is currently \$250.

In 2022, The CCF awarded over \$900,000 in scholarships to local students and has a nearly 34-year history of serving the Cape Cod community, distributing more than \$95 million in grants and scholarships during that time. The Town of Wellfleet School Committee will recommend a representative to coordinate with the CCF.

Payment by the Town to CCF will be made by March 1, 2024, with scholarship selection by June 30, 2024. All scholarship payments are made directly to the college or institution. The CCF will provide an annual financial report to the Town School Committee.

And to raise and appropriate \$100,000 for this scholarship program,
OR TAKE ANY OTHER ACTION RELATED THERETO.

(Citizens Petition)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes – 0, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: XXX

ARTICLE NO. 50 – PETITIONED ARTICLE – TOWN OF WELLFLEET SCHOLARSHIP PROGRAM:

To see if the Town will vote to adopt the following resolution:

WHEREAS, to address the very high cost of college and the fact that many Wellfleet families have a very difficult time paying for a 4-year degree program for their children;

WHEREAS, we find this an inequity that should be addressed.

NOW, THEREFORE, the Town Meeting votes to establish a Town of Wellfleet Scholarship Program with the following requirements:

- 1) To be eligible a student must be a Nauset High School graduate whose parent(s) live in Wellfleet;
- 2) Applicants must demonstrate a financial need by submitting a completed FAFSA form and provide data for all 529 plans that the applicant is eligible for;
- 3) Applicants must be either applying to or enrolled in a 4-year bachelor's degree program;
- 4) Applicants may renew their scholarship annually if they maintain good grades;
- 5) Applicants must be attending an accredited, not-for-profit college;
- 6) All scholarship payments will be made directly to the colleges;

7) The scholarship program will be administered by the Cape Cod Foundation and the Cape Cod Association, which last year provided more than \$54,000 in scholarships to eight (8) Wellfleet families, and more than \$1 million in scholarships to Cape Cod families.

And to raise and appropriate \$100,000 for this scholarship program or take any other action related thereto.
(Citizens Petition)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes – 5, No – 0, Abstain – 0.

Recommend Yes – 0, No – 0, Abstain – 0.

Finance Committee: Yes - 0, No - 0, Abstain - 0.

SUMMARY: XXX

ARTICLE NO. 51 – Prevailing Wage Home Rule Legislative Petition:

To see if the Town will vote to petition the General Court to enact a special act of the Town of Wellfleet, the text of which is set forth below, and that the General Court be authorized with the approval of the Selectboard to make constructive changes in the text thereof as may be necessary or advisable in order to accomplish the intent of this legislation to secure its passage, as follows:

AN ACT RELATIVE TO THE PREVAILING WAGE IN THE TOWN OF WELLFLEET

Be it enacted by the Senate and House of Representatives in the General Court assembled, and by the authority of the same as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, the Town of Wellfleet shall be exempt from complying with Sections 26 through 27G of Chapter 149 of the General Laws for projects estimated to cost \$75,000 or less.

SECTION 2. This act shall take effect on the first day of the fiscal year following passage of this act and shall apply to taxes levied for fiscal years beginning that fiscal year and thereafter.

Or to take any other action relative thereto.

(Requested by the Selectboard)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 0, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

SUMMARY: In the interest of reducing the costs borne by Wellfleet taxpayers this would exempt construction projects with a total cost under \$50,000 from prevailing wage determinations reducing the overall costs of small projects within the Town. This potentially would also open more Town projects to local tradesfolk.

ARTICLE NO. 52 – Home Rule Petition to Authorize the Town of Wellfleet to Establish a Real Estate Transfer Fee:

To see if the Town will vote to petition the General Court to enact a special act of the Town of Wellfleet, the text of which is set forth below, and that the General Court be authorized with the approval of the Selectboard to make constructive changes in the text thereof as may be necessary or advisable in order to accomplish the intent of this legislation to secure its passage, as follows:

AN ACT AUTHORIZING THE TOWN OF WELLFLEET TO ESTABLISH A REAL ESTATE TRANSFER FEE

Be it enacted by the Senate and House of Representatives in the General Court assembled, and by the authority of the same as follows:

SECTION 1. For purposes of this act, the words and phrases set forth in this section shall have the following meanings:

"Purchaser", shall refer to the transferee, grantee or recipient of any real property interest.

"Purchase price", all consideration paid or transferred by or on behalf of a purchaser to a seller or his nominee, or for his benefit, for the transfer of any real property interest, and shall include, but not be limited to, all cash or its equivalent so paid or transferred; all cash or other property paid or transferred by or on behalf of the purchaser to discharge or reduce any obligation of the seller; the principal amount of all notes or their equivalent, or other deferred payments, given or promised to be given by or on behalf of the purchaser to the seller or his nominee; the outstanding balance of all obligations of the seller which are assumed by the purchaser or to which the real property interest transferred remains subject after the transfer, determined at the time of transfer, but excluding real estate taxes and other municipal liens or assessments which are not overdue at the time of transfer; the fair market value, at the time of transfer, of any other consideration or thing of value paid or transferred by or on behalf of the purchaser, including, but not limited to, any property, goods or services paid, transferred or rendered in exchange for such real property interest.

"Real property interest", shall refer to any present or future legal or equitable interest in or to real property, and any beneficial interest therein, including the interest of any beneficiary in a trust which holds any legal or equitable interest in real property, the interest of a partner or member in a partnership or limited liability company, the interest of a stockholder in a corporation, the interest of a holder of an option to purchase real property, the interest of a buyer or seller under a contract for purchase and sale of real property, and the transferable development rights created under chapter 183A of the General Laws; but shall not include any interest which is limited to any of the following: the dominant estate in any easement or right of way; the right to enforce any restriction; any estate at will or at sufferance; any estate for years having a term of less than 30 years; any reversionary right, condition, or right of entry for condition broken; and the interest of a mortgagee or other secured party in any mortgage or security agreement.

"Seller", shall refer to the transferor, grantor or immediate former owner of any real property interest.

“Seasonal” shall be defined as a period commencing April 1 of each calendar year and termination November 30 of the same calendar year.

"Time of transfer" of any real property interest shall mean the time at which such transfer is legally effective as between the parties thereto, and, in any event, with respect to a transfer evidenced by an instrument recorded with the appropriate registry of deeds or filed with the assistant recorder of the appropriate registry district, not later than the time of such recording or filing.

"Town" shall refer to the Town of Wellfleet acting by and through its Selectboard.

SECTION 2. There is hereby imposed a Real Estate Transfer Fee equal to (A.) fee in the amount of one (1) percent of said purchase price shall be due and payable by the seller; and (B.) a fee in the amount of one (1) percent of said purchase price shall be due and payable by the purchaser upon the transfer of any real property interest in any real property situated in the Town of Wellfleet. Said fee shall be the liability of the buyer and seller of such property interest, and any agreement between the purchaser and the seller or any other person with reference to the allocation of the responsibility for bearing said fee shall not affect such liability of the purchaser. The fee shall be paid to the Town of Wellfleet. The first \$50,000 collected in each fiscal year shall be deposited in the Town’s Capital Improvement Stabilization Fund. The remaining funds collected each fiscal year shall be deposited into the Wellfleet Affordable Housing Trust.

SECTION 3. The following transfers of real property interests shall be exempt from the Real Estate Transfer Fee:

A. First-time homebuyers who live in the home for at least five (5) years. A lien shall accompany the deed stating that “There is running with the land a lien equal to the amount of fee exempted, plus accumulated interest and penalties until such time as all conditions of this sub-section are met.”

B. Transfers to the Government of the U.S., The Commonwealth, the Town of Wellfleet and any of their instrumentalities agencies or sub-divisions, such as the Wellfleet Housing Authority and The Wellfleet Housing Trust.

C. Transfers made without additional consideration to confirm, correct, modify or supplement a transfer previously made.

D. Transfers of convenience with consideration under \$100.00 which include: name change, into trusts, out of trust, etc.

E. Transfers to any charitable organization as defined in Clause Third of Section Five of Chapter 59 of the General Laws or any religious organization providing that the real property interests so transferred will be held solely for public charitable or religious purposes.

F. Transfers between immediate family members, marriage partners, parents and children, grandchildren, step-parents and step-children, brothers and sisters, or beneficiaries of an estate.

G. 120% of the previous fiscal year’s median single-family home assessed value as assessed by the Wellfleet Town Assessor. This exemption shall not apply to properties occupiable on a seasonal basis only. This exemption shall not apply to properties with a sale price above \$2,000,000.

SECTION 4.

A. The fee imposed shall be due at the time of the transfer of the real property interest.

B. The buyer shall pay interest on any unpaid amount of the fee at the rate the Town collects on unpaid Real Estate Taxes.

C. The Town shall notify a buyer by Registered or Certified Mail of any failure to discharge the amount in full of fee due.

E. The fee shall be paid to the Wellfleet, or its designee, and shall be accompanied by a copy of the deed or other instrument evidencing such transfer, if any, and an affidavit signed under oath or under the pains and penalties of perjury by the purchaser or his legal representative and the seller or his legal representative, attesting to the true and complete purchase price and the basis, if any, upon which the transfer is claimed to be exempt in whole or in part from the fee imposed hereby. The Town, or its designee, shall promptly thereafter execute and issue a certificate indicating that the appropriate fee has been paid or that the transfer is exempt from the fee, stating the basis for the exemption. The register of deeds for Barnstable County, and the assistant recorder for the registry district of Barnstable County, shall neither record nor register, or receive or accept for recording or registration, any deed, except a mortgage deed, to which has not been affixed such a certificate executed by the Town or its designee. The Town is authorized to provide for the collection and securing a lien of any outstanding transfer fee. The Town shall have such remedies to collect said amount as provided by law with respect to the collection of real property taxes. Failure to comply with this requirement shall not affect the validity of any instrument.

SECTION 5. Annual Report. The Town shall prepare and issue an annual report that (i) identifies fee receipts by payer category and unit type; and (ii) quantifies housing programs funded, including type and purpose.

SECTION 6. Severance Clause. The determination or declaration that any provision of this act is beyond the authority of the General Court or is preempted by law or regulation shall not affect the validity or enforceability of any other provisions.

SECTION 7. This Act shall take effect on passage.

(Requested by the Selectboard)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 0, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

SUMMARY: This home rule petition establishes a real estate transfer fee within the Town of Wellfleet. The income generated by this fee will solely fund small capital projects and housing in the town. Wellfleet needs as many funding sources as possible to address our housing crisis. This fee is

assessed on the sale of a property 120% over the median home value and excludes transfers between family members or beneficiaries of estates. Only the sale value over 120% of the median would be subject to the fee. This fee creates a modest but consistent source of revenue of approximately \$250,000 in a typical year and is sorely needed to start addressing Wellfleet's housing issues. The median sale price in of a single-family home in Wellfleet was \$940,000 in 2019 it was \$555,000. Since 2019 the median sale price has increased by approximately 70%.

ARTICLE NO. 53 – Expanded Residential Property Exemption: Home Rule:

Town will vote to petition the General Court to enact a special act of the Town of Wellfleet, the text of which is set forth below, and that the General Court be authorized with the approval of the Selectboard to make constructive changes in the text thereof as may be necessary or advisable in order to accomplish the intent of this legislation to secure its passage, as follows:

AN ACT EXPANDING THE EXEMPTION FOR RESIDENTIAL PROPERTY IN THE TOWN OF WELLFLEET

Be it enacted by the Senate and House of Representatives in the General Court assembled, and by the authority of the same as follows:

SECTION 1. Notwithstanding section 5C of chapter 59 of the General Laws or any other general or special law to the contrary, with respect to each parcel of real property classified as class one residential in the town of Wellfleet as certified by the Commissioner of Revenue to be assessed all local property at its full and fair cash valuation, and with the approval of the Selectboard, there shall be an exemption equal to not more than 35 per cent of the average assessed value of all class one residential parcels within the town of Wellfleet, or such other maximum percentage as may be established from time to time by the General Court; provided, however, that the exemption shall be applied only to: (i) the principal residence of the taxpayer as used by the taxpayer for income tax purposes; or (ii) a residential parcel occupied by a resident of the Town of Wellfleet, other than the taxpayer, occupied on a year-round basis and used as the resident's principal residence for income tax purposes. The town of Wellfleet may adopt and amend criteria to determine who qualifies as a resident under this act. This exemption shall be in addition to any exemptions allowed under section 5 of said chapter 59; provided, however, that the taxable valuation of the property, after all applicable exemptions, shall not be reduced to below 10% of its full and fair cash valuation, except through the applicability of clause eighteenth of said section 5 of said chapter 59. Where, under the provisions of said section 5 of said chapter 59, the exemption is based upon an amount of tax rather than on valuation, the reduction of taxable valuation for the purposes of the preceding sentence shall be computed by dividing the amount of tax by the residential class tax rate of the town of Wellfleet and multiplying the result by \$1,000. For the purposes of this paragraph, "parcel" shall mean a unit of real property as defined by the board of assessors of the town of Wellfleet in accordance with the deed for the property and shall include a condominium unit.

SECTION 2. A taxpayer aggrieved by the failure to receive the residential exemption authorized under this act may apply for the residential exemption to the Board of Assessors of the Town of Wellfleet in writing on a form approved by the board of assessors, on or before the deadline for an application for exemption under section 59 of said chapter 59. For the purposes of this act, a timely application filed

under this section shall be treated as a timely filed application pursuant to section 59 of chapter 59 of the General Laws.

SECTION 3. This act shall take effect on the first day of the fiscal year following passage of this act and shall apply to taxes levied for fiscal years beginning that fiscal year and thereafter.

Or to take any other action relative thereto.

(Requested by the Selectboard)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 0, No - 0, Abstain - 0.

Recommend Yes - 0, No - 0, Abstain - 0.

SUMMARY: In the interest of creating and retaining year-round rental housing for residents of Wellfleet this article would allow the Selectboard to petition the General Court to expand the Residential Tax Exemption (RTE) to property owners who rent their property on a year-round basis. In order to qualify, the property would need to rent on a year-round basis to a resident of Wellfleet who declares the property to be their principal residence for income tax purposes.

SECTION VI: STANDARD ANNUAL ARTICLES

Voted on together as part of a consent agenda

ARTICLE NO. 54 - SURPLUS PROPERTY DISPOSAL:

To see if the Town will vote to authorize the Town Administrator or his/her designee to dispose of personal property by trade-in or sale, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

SUMMARY: This is an annual request that provides the Town Administrator to sell, trade-in or dispose of surplus property on behalf of the Town.

ARTICLE NO. 55- COLLECTION OF TAXES:

To see if the Town will vote in accordance with G.L. c. 41, sec. 38 to authorize the Town Collector to use all means for collecting taxes, which the Treasurer may use when appointed Collector, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

ARTICLE NO. 56 - MASSDEP LIABILITY INDEMINIFICATION:

To see if the Town will vote to assume liability in the manner provided by G.L. c.91, s.29 and 29A, as most recently amended, for damage that may be incurred for work to be performed by the Department of Environmental Protection of Massachusetts for improvements, development, maintenance and protection of tidal and non-tidal rivers and streams, great ponds, harbors, tidewaters, foreshores and shores along a public beach, excluding the Herring River and Herring River Dike, in accordance with G.L. c. 91, s. 11, and to authorize the Selectboard to execute and deliver a bond on indemnity therefore to the Commonwealth, or to do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

ARTICLE NO. 57 - NAUSET SCHOOLS ASSESSMENT FORMULA:

To see if the Town will vote to accept the provisions of G.L. c. 71, s.16B, which would reallocate the sum of the member Town's contribution to the Nauset Regional School District in accordance with the Nauset Regional Agreement, rather than the Education Reform Formula, so called, or to do or act on anything thereon.

(Nauset Regional School Committee)

Majority Vote Required.

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

SUMMARY: This article will apportion the Nauset School District's assessment for FY24 to the four (4) member towns based on their proportionate enrollment within the school district. This is the method provided within the inter-municipal agreement approved by the four towns establishing the Nauset Regional School District and has been applied in each of the last seventeen years by Town Meeting vote.

| |
|---|
| SECTION VII: STANDARD CLOSING ARTICLES |
|---|

ARTICLE NO. 58 - REPORTS OF BOARDS AND COMMITTEES:

To hear reports of the Selectboard, Town Officers, and all other Committees and to act thereon, or do or act on anything thereon.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

ARTICLE NO. 59 - OTHER BUSINESS:

To act on any other business that may legally come before the meeting.

(Requested by the Selectboard)

Majority Vote Required

Recommendations:

Selectboard:

Insert Yes - 5, No - 0, Abstain - 0.

Recommend Yes - 5, No - 0, Abstain - 0.

ANNUAL TOWN ELECTION WARRANT

Monday May 1, 2023

The Commonwealth of Massachusetts

To either of the Constables in the Town of Wellfleet in the County of Barnstable:

GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby required to notify and warn the inhabitants of the Town of Wellfleet qualified to vote in Town Affairs, to meet at the **WELLFLEET ADULT COMMUNITY CENTER, 715 OLD KING'S HIGHWAY in Wellfleet on Monday the 1st day of May, 2023, between twelve o'clock noon and seven o'clock p.m.**, then and there to vote for the election of the following Town officer: one Moderator for one year; one for Selectboard for three years; two for the Wellfleet Elementary School Committee for three years; two for the Board of Library Trustees for three years; one for the Cemetery Commission one for three years and one for two years (to fill the remaining of a three year term); one for the Nauset Regional School Committee for three years. Also, to vote on the following questions:

Question 1: Shall the Town of Wellfleet be allowed to assess an additional \$ _____.00 in real and personal property taxes for the purpose of funding general school and town operations including collective bargaining agreements for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 2: Shall the Town of Wellfleet be allowed to assess an additional \$50,000 in real and personal property taxes for the purpose of funding a Feasibility Study for an addition to the Adult Community Center building for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 3: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs of purchasing of a Pickup Truck for the marina?

Majority Vote Required

Question 4: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs of developing a Marina Master Plan?

Majority Vote Required

Question 5: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with Maintenance Dredging of the Harbor?

Majority Vote Required

Question 6: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with Wastewater Planning and Permitting for the **expansion** and improvements to the wastewater system?

Majority Vote Required

Question 7: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with Enhanced IA Subsidies?

Majority Vote Required

Question 8: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with replacing five of the Fire Station Garage Doors?

Majority Vote Required

Question 9: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with upgrading the Restroom at White Crest Beach?

Majority Vote Required

Question 10: Shall the Town of Wellfleet be allowed to assess an additional \$85,000 in real estate and personal property taxes for the purpose of purchasing Mini Excavator with Flail Mower for the Department of Public Works, for fiscal year beginning July 1, 2023?

Majority Vote Required

Question 11: Shall the Town of Wellfleet be allowed to assess an additional \$150,000 in real estate and personal property taxes for the purpose of funding improvements to make the Wellfleet Elementary School more accessible pursuant to the American with Disabilities Act?

Majority Vote Required

Question 12: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with the Replacement of Water Meters?

Majority Vote Required

Question 13: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with connecting to and extending the water main from the Town of Eastham to Maurice's Campground in Wellfleet?

Majority Vote Required

Question 14: Shall the Town of Wellfleet be allowed to exempt from the provisions of proposition two and one-half, so-called, the amounts required to pay for the bonds issued in order to pay costs associated with the Wastewater design and construction for Maurice's Campground?

Majority Vote Required

Question 15: Shall the Town of Wellfleet be allowed to assess an additional \$115,000 in real and personal property taxes for the purpose of funding one Housing and Community Preservation Act Specialist position for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 16: Shall the Town of Wellfleet be allowed to assess an additional \$145,000 in real and personal property taxes for the purpose of funding a Wastewater Superintendent position for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 17: Shall the Town of Wellfleet be allowed to assess an additional \$206,964 in real and personal property taxes for the purpose of funding two new Firefighter/EMT/Paramedic positions for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 18: Shall the Town of Wellfleet be allowed to assess an additional \$175,000 in real and personal property taxes for the purpose of funding a Preschool Voucher Program Extension for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 19: Shall the Town of Wellfleet be allowed to assess an additional \$100,500 in real and personal property taxes for the purpose of funding School Lunch Program for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

Question 20: Shall the Town of Wellfleet be allowed to assess an additional \$100,000 in real and personal property taxes for the purpose of funding Wellfleet Scholarship Program for the fiscal year beginning July 1st, two thousand and twenty-three?

Majority Vote Required

2023 ANNUAL TOWN ELECTION WARRANT

And you are hereby directed to serve these warrants by posting attested copies thereof, one in the Post Office in Wellfleet and one in the Post Office in South Wellfleet, fourteen (14) days at least before the date of said meetings.

Hereof fail not and make do return of these warrants with your doings thereon, to the Town Clerk, at the time and place of said meetings.

Given under our hands this ____ day of 2023.

Wellfleet Selectboard

Ryan Derek Curley, Chair

Michael F. DeVasto, Vice Chair

Barbara Carboni, Member

Kathleen Bacon, Member

John A. Wolf, Clerk

Constable's Return of Service

I have served the foregoing warrant by posting attested copies thereof in the Post Office in Wellfleet and the Post Office in South Wellfleet in the Town on _____, which is at least seven (14) days before the date of said meeting, as within directed.

Date: _____

Constable: _____

APPENDIX A
(BUDGET DETAIL)

I. GENERAL GOVERNMENT

II. FINANCE

III. PUBLIC SAFETY

| Public Safety | | | Actual | Actual | Budget | Dept. Head | Town Admin. | Selectboard | |
|----------------------|--------------------------------|----------|--------------|--------------|--------------|--------------|-------------|-------------|----------|
| | | | FY2021 | FY2022 | FY2023 | FY2024 | FY2024 | FY2024 | Increase |
| 210 | Police | | | | | | | | |
| | | Salaries | 1,456,918.73 | 1,594,433.15 | 1,886,549.00 | 1,955,801.00 | | | |
| | | Expenses | 131,557.04 | 206,533.02 | 209,400.00 | 225,700.00 | | | |
| | | Total | 1,588,475.77 | 1,800,966.17 | 2,095,949.00 | 2,181,501.00 | | | 4.08% |
| 215 | Communications Dispatch | | | | | | | | |
| | | Salaries | 373,414.49 | 384,307.00 | 426,934.00 | 436,481.00 | | | |
| | | Expenses | 27,114.63 | 35,349.58 | 46,500.00 | 48,788.00 | | | |
| | | Total | 400,529.12 | 419,656.58 | 473,434.00 | 485,269.00 | | | 2.50% |
| 220 | Fire | | | | | | | | |
| | | Salaries | 1,594,145.65 | 1,975,346.97 | 2,262,347.00 | 2,252,830.00 | | | |
| | | Expenses | 212,685.35 | 274,318.84 | 322,503.00 | 388,647.00 | | | |
| | | Total | 1,806,831.00 | 2,249,665.81 | 2,584,850.00 | 2,641,477.00 | | | 2.19% |
| 241 | Building | | | | | | | | |
| | | Salaries | 212,313.91 | 231,375.04 | 231,347.00 | 232,447.00 | | | |
| | | Expenses | 4,975.40 | 7,701.23 | 10,557.00 | 10,800.00 | | | |
| | | Total | 217,289.31 | 239,076.27 | 241,904.00 | 243,247.00 | | | 0.56% |
| 291 | Emergency Management | | | | | | | | |
| | | Expenses | 4,473.46 | 1,658.76 | 5,000.00 | 5,000.00 | | | |
| | | Total | 4,473.46 | 1,658.76 | 5,000.00 | 5,000.00 | | | 0.00% |
| 293 | Traffic/Parking | | | | | | | | |
| | | Salaries | 2,250.00 | 2,550.56 | 2,250.00 | 2,370.00 | | | |
| | | Expenses | 2,270.00 | 2,931.65 | 5,250.00 | 6,300.00 | | | |
| | | Total | 4,520.00 | 5,482.21 | 7,500.00 | 8,670.00 | | | 15.600% |
| | Public Safety (210-293) | | | | | | | | |
| | | Total | 4,022,118.66 | 4,716,505.80 | 5,408,637.00 | 5,565,164.00 | | | 2.89% |

IV. PUBLIC WORKS

| | | | Actual | Actual | Budget | Dept. Head | Town Admin. | Selectboard | |
|---------------------|-------------------------|----------|--------------|--------------|--------------|--------------|--------------|-------------|----------|
| Public Works | | | FY2021 | FY2022 | FY2023 | FY2024 | FY2024 | FY2024 | Increase |
| 176 | Zoning Board of Appeals | | | | | | | | |
| | | Expenses | 1,656.75 | 479.90 | 300.00 | 300.00 | 300.00 | | |
| | | Total | 1,656.75 | 479.90 | 300.00 | 300.00 | 300.00 | - | 0.00% |
| 417 | DPW Facilities | | | | | | | | |
| | | Expenses | 338,884.19 | 367,918.62 | 376,350.00 | 350,300.00 | 350,300.00 | | |
| | | Total | 338,884.19 | 367,918.62 | 376,350.00 | 350,300.00 | 350,300.00 | - | -6.92% |
| 420 | DPW | | | | | | | | |
| | | Salaries | 1,062,839.30 | 1,010,454.87 | 1,201,381.00 | 1,288,181.00 | 1,288,181.00 | | |
| | | Expenses | 134,172.62 | 121,104.66 | 235,400.00 | 180,700.00 | 180,700.00 | | |
| | | Total | 1,197,011.92 | 1,131,559.53 | 1,436,781.00 | 1,468,881.00 | 1,468,881.00 | - | 2.23% |
| 422 | Highway | | | | | | | | |
| | | Expenses | 43,783.57 | 96,874.61 | 96,200.00 | 96,200.00 | 96,200.00 | | |
| | | Total | 43,783.57 | 96,874.61 | 96,200.00 | 96,200.00 | 96,200.00 | - | 0.00% |
| 423 | Snow & Ice | | | | | | | | |
| | | Salaries | 30,983.89 | 45,608.71 | 45,000.00 | 45,000.00 | 45,000.00 | | |
| | | Expenses | 75,363.28 | 110,499.56 | 83,180.00 | 86,380.00 | 86,380.00 | | |
| | | Total | 106,347.17 | 156,108.27 | 128,180.00 | 131,380.00 | 131,380.00 | - | 2.50% |
| 424 | Streetlighting | | | | | | | | |
| | | Expenses | 654.69 | 5,326.48 | 10,600.00 | 10,600.00 | 10,600.00 | | |
| | | Total | 654.69 | 5,326.48 | 10,600.00 | 10,600.00 | 10,600.00 | - | 0.00% |
| 433 | Transfer Station | | | | | | | | |
| | | Expenses | 345,927.78 | 309,548.90 | 402,850.00 | 467,550.00 | 467,550.00 | | |
| | | Total | 345,927.78 | 309,548.90 | 402,850.00 | 467,550.00 | 467,550.00 | - | 16.06% |
| 434 | Recycling Committee | | | | | | | | |
| | | Expenses | 398.18 | 1,203.08 | 1,500.00 | 1,500.00 | 1,500.00 | | |
| | | Total | 398.18 | 1,203.08 | 1,500.00 | 1,500.00 | 1,500.00 | - | 0.00% |
| | Public Works | | | | | | | | |
| | | Total | 2,034,664.25 | 2,069,019.39 | 2,452,761.00 | 2,526,711.00 | 2,526,711.00 | - | 3.01% |

V. PUBLIC SERVICE

VI. PUBLIC SCHOOLS

260 MARINA ENTERPRISE FUND

450 WATER ENTERPRISE FUND



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

~ E ~

| | |
|-------------------------|---|
| REQUESTED BY: | Nauset Regional School System |
| DESIRED ACTION: | To review and approve the Warrant Article – Capital Project – Middle School Fire Alarm System Replacement |
| PROPOSED MOTION: | I move to insert and recommend the warrant article for the Middle school fire alarm system replacement to be placed in the 2023 ATM Warrant. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

**Nauset Regional School District
Proposed Warrant Article for 2023 Annual Town Meetings**

Article – Capital Project – Middle School Fire Alarm System Replacement

Brewster: To see if the Town will vote to raise and appropriate the sum of **\$322,385**, to be held by the Town in the Nauset Regional School District’s Capital Plan Project Fund and expended by the Superintendent of Schools with the approval of the School Committee, as the Town’s share of the additional costs of the District’s capital project for the replacement of the existing fire alarm system at the Nauset Middle School, including without limitation design, engineering, installation, and any other costs incidental and relative thereto; such sum to be in addition to the Annual Capital Allocation for the District’s Capital Plan Project Fund in FY2024 which is to be appropriated by the Town under separate warrant article; provided, however, that this appropriation of **\$322,385** shall not be effective unless each of the other member Towns of the District approve a corresponding appropriation for their respective share of the aggregate \$670,000 in additional project costs for replacement of the existing fire alarm system at the Nauset Middle School; or to take any other action relative thereto.

Article Information: The total cost of the project for replacement of the existing fire alarm system at the Nauset Middle School is estimated to be \$1,113,289 which is to be paid using the aggregate \$670,000 appropriated in FY2024 by the member towns for additional project costs and by using \$443,289 of the unexpended balance of funds appropriated in FY2023 by the member towns for the fund known variously in the member towns as the capital allotment fund, capital outlay fund, or capital plan project fund for the District’s capital expenditures.

Orleans: To see if the Town will vote to raise and appropriate the sum of **\$140,728**, to be held by the Town in the Nauset Regional School District’s Capital Outlay Fund and expended by the Superintendent of Schools with the approval of the School Committee, as the Town’s share of the additional costs of the District’s capital project for the replacement of the existing fire alarm system at the Nauset Middle School, including without limitation design, engineering, installation, and any other costs incidental and relative thereto; such sum to be in addition to the Town’s annual Capital Outlay appropriation in FY2024 for capital expenses of the District which is to be appropriated by the Town under separate warrant article; provided, however, that this appropriation of **\$140,728** shall not be effective unless each of the other member Towns of the District approve a corresponding appropriation for their respective share of the aggregate \$670,000 in additional project costs for replacement of the existing fire alarm system at the Nauset Middle School; or to take any other action relative thereto.

Article Information: The total cost of the project for replacement of the existing fire alarm system at the Nauset Middle School is estimated to be \$1,113,289 which is to be paid using the aggregate \$670,000 appropriated in FY2024 by the member towns for additional project costs and by using \$443,289 of the unexpended balance of funds appropriated in FY2023 by the member towns for the fund known variously in the member towns as the capital allotment fund, capital outlay fund, or capital plan project fund for the District’s capital expenditures.

Eastham: To see if the Town will vote to raise and appropriate the sum of **\$125,590**, to be held by the Town in the Nauset Regional School District’s capital allotment fund and expended by the Superintendent of Schools with the approval of the School Committee, as the Town’s share of the additional costs of the District’s capital project for the replacement of the existing fire alarm system at

the Nauset Middle School, including without limitation design, engineering, installation, and any other costs incidental and relative thereto; such sum to be in addition to the Town's annual capital allotment appropriation for the District in FY2024, which is to be appropriated by the Town under separate warrant article; provided, however, that this appropriation of \$125,590 shall not be effective unless each of the other member Towns of the District approve a corresponding appropriation for their respective share of the aggregate \$670,000 in additional project costs for replacement of the existing fire alarm system at the Nauset Middle School; or to take any other action relative thereto.

Article Information: The total cost of the project for replacement of the existing fire alarm system at the Nauset Middle School is estimated to be \$1,113,289 which is to be paid using the aggregate \$670,000 appropriated in FY2024 by the member towns for additional project costs and by using \$443,289 of the unexpended balance of funds appropriated in FY2023 by the member towns for the fund known variously in the member towns as the capital allotment fund, capital outlay fund, or capital plan project fund for the District's capital expenditures.

Wellfleet: To see if the Town will vote to raise and appropriate the sum of \$81,297, to be held by the Town in the Nauset Regional School District's capital allotment fund and expended by the Superintendent of Schools with the approval of the School Committee, as the Town's share of the additional costs of the District's capital project for the replacement of the existing fire alarm system at the Nauset Middle School, including without limitation design, engineering, installation, and any other costs incidental and relative thereto; such sum to be in addition to the Town's annual capital allotment appropriation for the District in FY2024, which is to be appropriated by the Town under separate warrant article; provided, however, that this appropriation of \$81,297 shall not be effective unless each of the other member Towns of the District approve a corresponding appropriation for their respective share of the aggregate \$670,000 in additional project costs for replacement of the existing fire alarm system at the Nauset Middle School; or to take any other action relative thereto.

Article Information: The total cost of the project for replacement of the existing fire alarm system at the Nauset Middle School is estimated to be \$1,113,289 which is to be paid using the aggregate \$670,000 appropriated in FY2024 by the member towns for additional project costs and by using \$443,289 of the unexpended balance of funds appropriated in FY2023 by the member towns for the fund known variously in the member towns as the capital allotment fund, capital outlay fund, or capital plan project fund for the District's capital expenditures.



SELECTBOARD

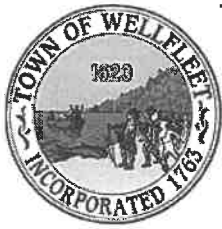
AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

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| REQUESTED BY: | Various Wellfleet Residents |
| DESIRED ACTION: | To review, insert, and recommend the home rule petition articles that weren't reviewed at the March 9, 2023 meeting. |
| PROPOSED MOTION: | I Move to insert and recommend _____ in the FY 2023 ATM Warrant. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

VII

BUSINESS

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| REQUESTED BY: | Kathleen Bacon, Selectboard Member |
| DESIRED ACTION: | To review and inset a Year-Round Deed Restriction Home Rule-Petition |
| PROPOSED MOTION: | I Move to insert and Recommend the Year-Round Deed Restriction Home Rule Petition in the FY 2023 ATM Warrant. |
| SUMMARY: | |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |

Article XX Year-Round Deed Restriction Home Rule Petition

To see if the Town will vote to authorize the Select Board to petition the General Court for special legislation to provide as set forth below; provided, however, that the General Court may make clerical or editorial changes of form only to the bill so submitted, unless the Select Board approves amendments to the bill before enactment by the General Court; and further that the Select Board is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition.

Summary: *This article will create a Home Rule Petition to allow the Town of Wellfleet to create a year-round deed restriction program to promote year-round housing occupancy. Managed by the Year Round Market Rate Rental Housing Trust (YRMRRHT), with approval from the Select Board, this program would allow the Town to purchase deed restrictions from homeowners and developers to permanently limit the occupancy of a given unit via a year-round housing occupancy restriction for rental or ownership housing. This would be a voluntary program where homeowners could sell a deed restriction to the Town, for a yet to be determined amount, whereby the deed restriction would live with the property in perpetuity and would only allow for the property to be occupied by an owner or renter who lived at the property year-round with no Area Median Income (AMI) restrictions.*



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023



SELECTBOARD REPORTS:

| Reported by: | Topic: |
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SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023

IX

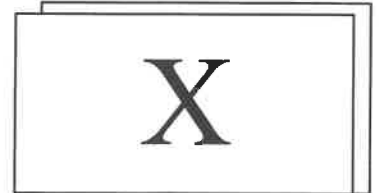
TOPICS FOR FUTURE DISCUSSION

- **The Selectboard will discuss a list of current items that are outstanding**



SELECTBOARD

AGENDA ACTION REQUEST
Meeting Date: March 14, 2023



ADJOURNMENT

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|-------------------------|---|
| REQUESTED BY: | Selectboard Chair Ryan Curley |
| DESIRED ACTION: | To Adjourn |
| PROPOSED MOTION: | I move to Adjourn open session. |
| ACTION TAKEN: | Moved By: _____ Seconded By: _____ Condition(s): |
| VOTED: | Yea _____ Nay _____ Abstain _____ |